

Certificates of Discharge

Capital Acquisitions Tax Manual Part 4

This document should be read in conjunction with Section 62(2) of the Capital Acquisitions Tax Consolidation Act (CATCA) 2003

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4.1 Clearance Letter (Form I.T.8)

This is a clearance letter issued in respect of bank deposit accounts held in joint names. It is a statutory requirement (Section 109 CATCA 2003) for access to bank accounts (except current accounts) having a balance at date of death greater than €50,000, which are held in joint names (other than monies held in the joint names of the deceased and his or her spouse).

The clearance letter (Form I.T.8) may be obtained:

- a) by completing [Form C.A.4](#) or
- b) in the course of completing Form SA.2, you will be presented with an option to request IT8 Clearance.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

4.2 Adverse Possession/Registration of title based on possession - Section 62(2) CATCA 2003 (Form C.A.12)

If a person wishes to be registered as owner of property based on possession under the rules of the Land Registry, they are required to present a certificate issued by the Revenue Commissioners, to the effect that the property in question did not become charged to CAT during the relevant period or that any such charge shall be discharged to the satisfaction of the Commissioners.

A copy of the sworn Land Registry Form 5 and application [Form C.A.12](#) should be submitted. If these forms are in order, then the Form C.A.12 can be certified.

There is also a Self-Certification [Form I.T.76](#) that can be used by solicitors in situations where the property involved is under a certain value as set out in section 62.