

Assets (S.562)

Manual Part 19-01-01

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Assets (Section 532)

- 1.1** Apart from assets specifically exempted, all forms of property, including interests or rights in or over assets, are chargeable assets (whether situated in the State or elsewhere). To avoid doubt the definition in **Section 532** includes particularly -
- (a) options, debts and incorporeal (i.e. intangible) property generally,
 - (b) currency (other than euro), and
 - (c) property which has not been acquired but has come into existence or has been created by the person owning it (e.g., business or professional goodwill or copyright).