

OHT Checklist CAT IT38 Return for Gift

Part A: Parties to Benefit

The following information is required for a gift

Donor giving Gift

Name

Address

PPS Number

Beneficiary receiving Gift

Name

Address

PPS Number

Relationship of Beneficiary to Donor (blood relatives?)

If residence is non-Irish confirm that the 183 day test and the 280 day test have been carried out

Domicile	Ireland / Other	Domicile	Ireland / Other
Ordinary Residence	Ireland / Other	Ordinary Residence	Ireland / Other
Residence	Ireland / Other	Residence	Ireland / Other
Residence Test	183 day <input type="checkbox"/>	Residence Test	183 day <input type="checkbox"/>
	280 day <input type="checkbox"/>		280 day <input type="checkbox"/>

Part B: Details of Gift

Please provide the following details

Date of gift

Assets transferred (include a brief description)

Value of assets at date of gift

Details of any liabilities and costs

Details of any consideration

How was gift effected (deed, cheque, e-transfer etc)?

Is the donor covering any costs (legal fees, stamp duty etc)?

Is the donor paying CGT on the gift?

Part C: Reliefs

Please notify OHT if any of the following reliefs is likely to apply

Favourite Nephew Relief	<input type="checkbox"/>	Surviving Spouse Relief	<input type="checkbox"/>
Dwelling House Relief	<input type="checkbox"/>	Business Relief	<input type="checkbox"/>
Agricultural Relief	<input type="checkbox"/>	Heritage Property Relief	<input type="checkbox"/>

Part D: Prior Benefits

A signed prior benefits certificate is required for each beneficiary

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