

Capital Acquisitions Tax Prior Benefits Certificate
Name:
PPS No:
Address:
Nationality:

You have recently received a gift or inheritance. Prior benefits may affect your Capital Acquisitions Tax (CAT) liability and you can provide details of any prior benefits by completing this form.

If a signed copy of this form is not returned to O'Hanlon Tax it will be assumed, for the purposes of your CAT return, that you have not received any prior benefits.

Have you received any other gifts or inheritances from any person since 05 December 1991?

Y	N
<input type="checkbox"/>	<input type="checkbox"/>

If you answered "yes" to the above please fill in the "Schedule of Benefits" below.

Schedule of Benefits

No.	Date of Benefit	Gift or Inheritance?	Donor (Person Benefit received from and Relationship to Donor (sister/cousin/wife/father etc.))	Nature of Benefit (Cash/House/Property etc)	Value of Benefit €
1					
2					
3					
4					
5					
6					

Residence, Ordinary Residence & Domicile

Tick "Y" for Yes, or "N" for No, in the boxes below to show your residence, ordinary residence & domicile.

** See notes on reverse for relevant tests on residence and domicile*

Resident in Ireland under " <u>183 day test</u> " in year of death or gift	Y	N
	<input type="checkbox"/>	<input type="checkbox"/>
Resident in Ireland under " <u>280 day test</u> " in year of death or gift	<input type="checkbox"/>	<input type="checkbox"/>
Present in Ireland for " <u>30 days or less</u> " in the year of death or gift	<input type="checkbox"/>	<input type="checkbox"/>
" <u>Ordinarily resident</u> " in Ireland in year of gift/inheritance	<input type="checkbox"/>	<input type="checkbox"/>
Domiciled in Ireland	<input type="checkbox"/>	<input type="checkbox"/>
If "No" state place of Domicile: _____		

Dated:
Signed:

O'Hanlon Tax Ltd takes no responsibility for surcharges, penalties or interest incurred if incorrect information is provided, or delays caused by providing incorrect PPS numbers or numbers which are not "live" when provided.

Residence and Domicile Tests

"Days" in Ireland from 2009 Onwards

For 2009 and subsequent tax years an individual is in the State for a "day" if the individual is present in Ireland at any time during that day. There are limited exceptions for individuals in transit or forced to be present due to circumstances outside their control (for example breakdown of aircrafts).

"Days" in Ireland up to end 2008

Up to the end of 2008 a person was present in Ireland if he was in the country at midnight. Effectively it was nights spent in Ireland that counted as "days".

183 Day Residence Test

An individual is resident in Ireland for a tax year if he is present in Ireland for 183 "days" or more in that tax year.

280 Day Residence Test

An individual is also resident in Ireland for a tax year if he is present for 280 "days" or more between the tax year in question, and the previous tax year.

30 Days or Less

A person will not be resident in Ireland in any tax year in which he spends 30 "days" or less in Ireland, and no account shall be taken of the 30 days or less for the purpose of the 280 day test.

Ordinary Residence

An individual becomes ordinarily resident once he has been tax resident for three consecutive tax years and remains ordinarily resident in Ireland until he has been non-resident in Ireland for three consecutive tax years.

Domicile of Origin

Every person is born with a domicile (the "domicile of origin"), which normally is the same as his father's domicile (or the mother's domicile if the parents lived separately and the person lived with his mother). If the parent's domicile changes while he is a minor the child's domicile will also change.

A domicile can not just be abandoned, it must be displaced by a new domicile of choice. If the new domicile of choice is abandoned the domicile of origin revives even if the person has not gone back to that jurisdiction.

Domicile of Choice

Once a person is an adult he can acquire a new domicile ("domicile of choice") by moving to a new legal jurisdiction with the intention of remaining there permanently.

*** The above notes are a brief introduction to the residence and domicile concepts. If you are in any doubt as to your residence or domicile, specific advice should be sought on your residence and domicile position.**