

CAPITAL ACQUISITIONS TAX



PPS No.

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Insert here the Name and Address of the person to whom this affidavit is to be returned:

Agent's Reference:

Note: The Original Grant must be delivered with this Affidavit to —

Revenue Commissioners,
Capital Acquisitions Tax

Tel: 1890 201 104
www.revenue.ie

Affidavit or Affirmation for Revenue, where an application is made for a second or subsequent grant of representation except where the Estate was within the operation of the previous grant in which case the appropriate form of affidavit as for an original grant should be used.

The High Court

(PROBATE)

⁽¹⁾ Delete as appropriate.

⁽²⁾ Insert here the address and occupation of Deceased and his or her personal description as "Bachelor", "Spinster", "Widower" or "Widow"

⁽³⁾ Insert here the name, postal address, and description of each person who joins in the Affidavit or Affirmation.

⁽⁴⁾ If affirmed substitute "do solemnly and sincerely affirm"

⁽⁵⁾ Insert here "Double Probate of the Will", or "Administration (with Will) (or Administration) of the unadministered estate", or as the case may be.

⁽⁶⁾ State the name of the place where the Deceased died.

THE ⁽¹⁾ PROBATE OFFICE ⁽¹⁾ DISTRICT PROBATE REGISTRY AT _____

In the ESTATE of _____

who died on _____ late of ⁽²⁾ _____

I ⁽³⁾ _____

⁽⁴⁾ make oath and say as follows: —

1. I desire to obtain a grant of ⁽⁵⁾ _____

of the above-named who died at ⁽⁶⁾ _____

_____ domiciled in _____

2. The replies to the following questions are correct, viz.:

QUESTIONS	ANSWERS
(i) What further assets, if any, have been discovered since the original grant was sworn?	
(ii) Why is a fresh grant required?	
(iii) Is the original personal representative dead? If so, state the date of death, and date and place of grant of representation.	

3. The account on page 2 is a true account of the particulars and value, *at the date of this Affidavit*, so far as I _____ have been able to ascertain the same, of all the UNADMINISTERED property of the Deceased within the operation of the previous grant, whether in possession or reversion, within the State, exclusive of what the Deceased may have been possessed of or entitled to as a trustee and not beneficially, but including property over which the Deceased had and exercised a general power of appointment. The gross value thereof is € _____ of which € _____ is personal property.

All of which is true to the best of my _____ knowledge and belief.

⁽⁷⁾ Insert the names of the deponents and if affirmed substitute "Affirmed" for "Sworn".

⁽⁷⁾ Sworn by the above-named _____

at _____ in the County of _____

_____ this _____ day of _____ 20 _____

Before me, a Commissioner for Oaths/Practising Solicitor



The expression "The State" throughout this form is to be interpreted, as referable to the area to which the laws of Ireland have application, as referable to Article 3 of the Constitution, as referable to the area to which the laws of Ireland have application.

ACCOUNT – Unadministered Estate

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The property herein to be valued at the date of this Affidavit.

Leasehold Property and Tenancies from year to year, <i>as per Schedule - Form CA6 annexed.</i>	
Other personal property, viz.:	
Freehold Registered Land - as per Schedule - Form CA6 - annexed.	
Other Real Estate - as per Schedule - Form CA6 - annexed.	
GROSS VALUE OF THE PROPERTY IN THIS AFFIDAVIT	
Debts due and unpaid, viz.:	€
NET VALUE OF THE PROPERTY IN THIS AFFIDAVIT	

CERTIFICATE FOR THE HIGH COURT

For Official Use Only

PROBATE OFFICE
 THE } *delete where not applicable*
 DISTRICT PROBATE REGISTRY AT _____

I certify that an Affidavit has been delivered to the Revenue Commissioners showing that the property of the said Deceased within the jurisdiction of this Court (exclusive of what the Deceased may have been possessed of or entitled to as a trustee and not beneficially) amounts to the Gross Value of € _____ and to the Net Value of € _____, and I also certify that

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delete where not applicable
 an adequate payment on account of inheritance tax in respect of the property passing under the Deceased person's will or intestacy or Part IX or section 56 of the Succession Act, 1965, has been made.
 payment of inheritance tax in respect of the property passing under the Deceased person's will or intestacy or Part IX or section 56 of the Succession Act, 1965, has been deferred.

Capital Acquisitions Tax

For Revenue Commissioners

Date _____