

ESTATE DUTY



**AFFIDAVIT
(or Affirmation)
FOR
REVENUE
FINANCE ACT,
1894, et seq.**

PPSN

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Insert here the name and address (incl. Eircode) of the person to whom this Affidavit is to be returned:

For official use only:

File No. 2 0

Affidavit No.

Solicitor's reference:

Trustee Grant

This form should be used in cases where the deceased died after 1 August, 1894, and no property in respect of which Estate Duty is leviable passed on the death of the deceased within the meaning of the Finance Acts 1894 et seq., and the Grant is solely in respect of property of which the deceased was trustee only.

The completed form to be submitted in duplicate to the

Revenue Commissioners, Capital Acquisitions Tax (Estate Duty), 9/15 Upper O'Connell Street, Dublin 1, D01 YT32

The High Court

(PROBATE)

⁽¹⁾ Delete "Probate Office" or "District Probate Registry" as appropriate

The ⁽¹⁾ Probate Office ⁽¹⁾ District Probate Registry at _____

In the Estate of _____ deceased

⁽²⁾ Insert here the name, postal address (incl. Eircode), and description of each person who joins in the Affidavit or Affirmation.

I⁽²⁾

⁽³⁾ If affirmed substitute "do solemnly and sincerely affirm"

⁽³⁾ make oath and say as follows:-

⁽⁴⁾ Insert here "Probate of the Will" or "Administration with the Will annexed of the estate" or "Administration of the estate" as the case may be.

1. I _____ desire to obtain a Grant of ⁽⁴⁾ _____

of the above-named _____

⁽⁵⁾ Insert here the address (incl. Eircode) and occupation of the deceased and his or her personal description as single person who never married, or widowed

of ⁽⁵⁾

deceased, who died on the _____

⁽⁶⁾ If the deceased was domiciled abroad, insert here the name of the country, and strike out the rest of the paragraph,

domiciled in ⁽⁶⁾ _____

and having a fixed place of abode at _____

⁽⁷⁾ Adapt to suit the facts, and strike out what is not necessary

within the district of ⁽⁷⁾ _____

2. The domicile of origin of the said deceased was _____

3. The account hereto annexed is a true account of the particulars and present value of all the real and personal estate and effects of the deceased, for or in respect of which the Grant is to be made. The gross value thereof altogether is € and the said deceased was legally entitled thereto as a trustee only, and had no beneficial interest therein.

4. To the best of my _____ knowledge and belief there is **no property** in respect of which Estate Duty is payable upon the death of the deceased.

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

⁽⁸⁾ Insert the name of the deponents, and if affirmed substitute, "Affirmed" for "sworn".

⁽⁹⁾ Sworn by the above-named _____
at _____ in the County of _____
this _____ day of _____ 20____
Before me,
a Commissioner for Oaths.

⁽⁹⁾ Sworn by the above-named _____
at _____ in the County of _____
this _____ day of _____ 20____
Before me,
a Commissioner for Oaths.

ACCOUNT

of the real and personal estate in respect of which the Grant is to be made

PARTICULARS OF THE PROPERTY AND OF THE TRUST

(The date of and names of parties to any deed should be stated, and the name of any testator and the date of Probate of his / her will.)

Gross value

€

(a) Personal property (including leaseholds) - as per Schedule D1 annexed, in duplicate:

(b) Real property - as per Schedule D1 annexed, in duplicate:

Total €

CERTIFICATE FOR THE HIGH COURT (PROBATE).

The ⁽¹⁾Probate Office ⁽¹⁾District Probate Registry at _____

In the estate of _____ deceased

I hereby certify that no Estate Duty is payable in respect of the property included in this Affidavit, and that the Revenue Commissioners offer no objections to the issue of the Grant for which application is now made in connection with this Affidavit.

Revenue Commissioners
Capital Acquisitions Tax (Estate Duty)
9/15 Upper O'Connell Street
Dublin 1
D01 YT32
Tel 01 738 3673
www.revenue.ie

For the Revenue Commissioners

Date _____, 20_____

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie

Details of this policy are also available in hard copy upon request.