

**Certificate of discharge from Capital Acquisitions Tax**

**By virtue of section 62(2), Capital Acquisitions Tax Consolidation Act, 2003.**

(This form should be submitted in duplicate to the address on page 2)



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. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie).

**PPSN**

Name of applicant

Applicant's address  
(include Eircode)

The name(s) and address(es) (include Eircode(s)) of the person(s) who is / are shown as the current registered owner(s) of the property to which this application refers.

(1)

(2)

The date as of which such registration was made

Insert here the name and address (include Eircode) of the person to whom the certificate should be returned

Agent's reference

**Declaration**

I declare that the property described overleaf and in the attached copy Form 5 of the Land Registration Rules, 1972 is not charged under the provisions of the Capital Acquisitions Tax Consolidation Act, 2003, as amended, to gift or inheritance tax (including probate tax) arising in the period from       to

Signature of applicant (or of his agent) \_\_\_\_\_ Date

(For Official Use Only)

**Certificate**

(Under Section 62(2) Capital Acquisitions Tax Consolidation Act, 2003)

I certify that, on the facts as disclosed, the property referred to above did not, during the relevant period, become charged with gift or inheritance tax or that any such charge has been discharged or will be discharged, and the relevant period is from       to

Date

\_\_\_\_\_ for Revenue Commissioners

**DESCRIPTION OF THE PROPERTY IN RESPECT OF WHICH THIS CERTIFICATE IS REQUIRED**

	Town City County (1)	Townland or Street number  (2)	Folio No. (if registered)  (3)	Name of rated occupier  (4)	Acreage  (5)
1					
2					
3					
4					
5					
6					
7					

**Notes**

Under Section 62(2) Capital Acquisitions Tax Consolidation Act, 2003 a person will not be registered as owner of property on foot of an application which is based on possession and made under the Land Registration Rules 1972, unless a certificate issued by the Revenue Commissioners is produced to the Register of Titles to the effect that the property in question did not become charged during the period commencing from the date as of which the person who is the current registered owner of the property was so registered, or 28 February, 1974, whichever is the latest, until the registration date of the present application, with gift or inheritance tax (including probate tax) or that any such charge shall, to the Commissioners' satisfaction, be discharged.

The Capital Acquisitions Tax Consolidation Act, 2003, as amended, sets out the legislation in relation to the taxation of gifts and inheritances. In general, a person is deemed to take a gift where under any disposition a person becomes beneficially entitled in possession (otherwise than on a death) to any benefit other than for full consideration. A person is deemed to take an inheritance where under or in consequence of any disposition the person becomes beneficially entitled in possession on a death to any benefit other than for full consideration. Probate tax is chargeable on the taxable value above a relevant threshold of estates passing by will or intestacy of persons dying between 17 June 1993 and 6 December 2000.

**Disclaimer**

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.

Full details regarding these self-assessed taxes may be obtained from -

**Revenue Commissioners**  
**Capital Acquisitions Tax**  
**9/15 Upper O'Connell Street**  
**Dublin 1**  
**D01 YT32.**  
 Phone 01 738 3673

