CAPITAL ACQUISITONS TAX (Form A3(C))

(This form is to be used where the deceased died on or after 1st April 1975 and prior to 5th December 2001)

PPSN of deceased

Note: This Affidavit (in duplicate) must be delivered with a certified copy of the original Grant.

Do not send the original Grant

Post to -

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

Insert here the name and address (include Eircode) of the person to whom this affidavit is to be returned:

Name:

Address:

Tel. No.:

Agent's reference:

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 the deceased and their personal status as 'Single', 'Married', 'Widow' or 'Widower'
(3) Insert here the name, postal address (include Eircode), 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, having regard to Article 3 of the Constitution, as referable to the area to which the laws of Ireland have application.

ACCOUNT — Unadministered Estate

All values to be stated in whole Euro only. Do not enter cent.
Current Market Values to be used.

		€
Leasehold property and tenancies from year to year, as per Schedule - Form CA6 annexed, in duplicate. Other personal property, viz.:		
Freehold registered land - as per Schedule - Form CA6 annexed, in duplicate Other real estate - as per Schedule - Form CA6 annexed, in duplicate		
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

The Probate Office / District Probate Registry at _____ } *delete where not applicable*

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

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.

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.

Capital Acquisitions Tax

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

_____
For Revenue Commissioners

Date _____