



## Gifts and Inheritance Table

If you, your parent(s), legal guardian(s), spouse, civil partner or cohabitant (as applicable), received income from any gifts or inheritances in 2019, (apart from the exceptions listed below) you must complete this table. Please complete a table for each gift and inheritance received in 2019.

We need details of all gifts and inheritances even if you did not have to report them to Revenue for Capital Acquisitions Tax.

### Exceptions (gifts /inheritance table not required)

- If you are an independent mature applicant;
  - Gifts and inheritances between the applicant and his or her spouse, civil partner or cohabitant.
- In the case of all other applicants;
  - Gifts and inheritances between your parents or legal guardians
  - Gifts and inheritances to you, the applicant, from your parent(s) or legal guardian(s)



## Gifts and Inheritance Table Gifts and Inheritance Table

Terms used on this table;

- Disponer; Person who provided the gift or inheritance
- C.A.T. Capital Acquisition Tax.

Name of Recipient of gift or inheritance	
Reference period for assessment	01 Jan 2019 to 31 Dec 2019

	Disponer Name	
	Relationship of Disponer to Recipient	
	Date of Gift or Inheritance	
	C.A.T. File Number (if any)	
	Description of Gift or Inheritance	
A	Market value of gift or Inheritance	
B	Liabilities and costs (if any)	
C	Consideration (if any)	
D	Value before C.A.T. A-B-C	
E	C.A.T. paid (if any)	
F	Net value D-E	