

OHT Checklist CAT IT38 Return for Gift

Part A: Parties to Benefit

The following information is required for a gift

Donor giving Gift

Name

Address

PPS Number

Beneficiary receiving Gift

Name

Address

PPS Number

Relationship of Beneficiary to Donor (blood relatives?)

If residence is non-Irish confirm that the 183 day test and the 280 day test have been carried out

Domicile	Ireland / Other	Domicile	Ireland / Other
Ordinary Residence	Ireland / Other	Ordinary Residence	Ireland / Other
Residence	Ireland / Other	Residence	Ireland / Other
Residence Test	183 day <input type="checkbox"/>	Residence Test	183 day <input type="checkbox"/>
	280 day <input type="checkbox"/>		280 day <input type="checkbox"/>

Part B: Details of Gift

Please provide the following details

Date of gift

Assets transferred (include a brief description)

Value of assets at date of gift

Details of any liabilities and costs

Details of any consideration

How was gift effected (deed, cheque, e-transfer etc)?

Is the donor covering any costs (legal fees, stamp duty etc)?

Is the donor paying CGT on the gift?

Part C: Reliefs

Please notify OHT if any of the following reliefs is likely to apply

Favourite Nephew Relief

Dwelling House Relief

Agricultural Relief

Surviving Spouse Relief

Business Relief

Heritage Property Relief

Part D: Prior Benefits

A signed prior benefits certificate is required for each beneficiary

O'Hanlon Tax Ltd is not responsible for any tax, interest, penalties, or delays in processing arising if incorrect information is provided.



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