

TaxFax 23 November 2012

Revenue Note on Changes in CA24 Inland Revenue Affidavit

Please note the following changes in Form CA24. The changes affect Part 4, 6 and 8 of the form.

The previous version of the CA24(where the deceased died on or after 5 December 2001) will be accepted up to Thursday 31st January 2013.

These changes are indicated hereunder:

Part 4 Property in the State passing under the Will/Intestacy of the deceased

Question 1

Real and leasehold property (Houses, apartments, lands etc) - You are obliged to complete details on Schedule of Lands and Buildings in Part 7

New wording

Gross market value at the date of death of real and leasehold property (houses, apartments, lands, etc.). (Please refer to CA25 for guidance on completion of this question)

Part 6 Questionnaire

Question 1

Was there any property (e.g. lands, house, monies in bank, securities etc.) held jointly (other than tenants in common) by the deceased and another (or others) at the date of death? If yes, provide in relation to each such item the following information

New wording

Was there any Irish and/or foreign property (e.g. lands, house, monies in bank, securities etc.) held jointly (as a joint tenant or as a tenant in common) by the deceased and another (or others) at the date of death? If yes, provide in relation to each such item the following information

Please indicate if you are a Joint Tenant or Tenant in Common There are two new tick boxes one for Joint Tenant or Tenant in Common included in each section of Question 1 Part 6.

Part 8 Summary of Benefits

Part 8 Summary of Benefits. Include all current benefits exceeding EUR20,000. Exclude benefits taken by a spouse or civil partner.

New wording

Part 8 Summary of Benefits. Include all current benefits exceeding EUR16,750. Exclude benefits taken by a spouse or civil partner.

Guide CA25 on How to complete the Inland Revenue Affidavit has also been updated to reflect the above changes.