

## OHT CAT Certificate re Prior Benefits

**Name:** \_\_\_\_\_ **PPS No:** \_\_\_\_\_

**Address:** \_\_\_\_\_ **Nationality:** \_\_\_\_\_

**Strike out option (i) or (ii) below, leaving the option that applies to you.**

I have received a gift or inheritance and I hereby confirm that:-

- (i) I have not received any other gifts or inheritances from any person since 5 December 1991, or
- (ii) I have received gift(s) and/or inheritance(s) since 5 December 1991, and the details are set out in the table below.

### Schedule of Benefits

No.	Date	Gift or Inheritance?	Donor (person who gave benefit)	Relationship	Value €
1					
2					
3					
4					
5					
6					

### Residence, Ordinary Residence & Domicile

**Tick all relevant boxes below to show your residence, ordinary residence & domicile.**

*\* See notes on reverse for meaning of "residence", "days", "183 day test" etc.*

- Domiciled in Ireland
- Domiciled outside Ireland - place of domicile is \_\_\_\_\_
- Resident under "183 day test" in year of death or gift
- Resident under "280 day test" in year of death or gift
- Present in Ireland for 30 "days" or less in the year of death or gift
- Ordinarily resident in Ireland in year of gift/inheritance

<b>Dated:</b> _____
<b>Signed:</b> _____

*O'Hanlon Tax Ltd takes no responsibility for surcharges, penalties or interest incurred if incorrect information is provided or for delays caused by incorrect PPS numbers or numbers which are not "live" when provided.*

## **Notes re meaning of "residence", "domicile", "days" etc**

### **Residence**

*Under Irish tax legislation an individual is resident in Ireland for a tax year if he is present in Ireland for 183 "days" or more in that tax year, or for 280 days or more between the tax year, and the previous year.*

### **30 Days or Less**

*A person will not be resident in Ireland in any tax year in which he spends 30 "days" or less in Ireland, and no account shall be taken of the 30 days or less for the purpose of the 280 day test.*

### **"Days" in Ireland up to end 2008**

*Up to the end of 2008 a person was present in Ireland if he was in the country at midnight so effectively it was nights spent in Ireland that counted as "days".*

### **"Days" in Ireland from 2009 Onwards**

*For 2009 and subsequent tax years an individual is in the State for a "day" if the individual is present in Ireland at any time during that day with limited exceptions for individuals in transit or forced to be present due to circumstances outside their control.*

### **Ordinary Residence**

*An individual becomes ordinarily resident once he has been resident for three consecutive tax years and remains ordinarily resident in Ireland until he has been non-resident in Ireland for three consecutive tax years.*

### **Domicile of Origin**

*Every person is born with a domicile (the "domicile of origin"), which normally is the same as his father's domicile (or the mother's domicile if the parents lived separately and the person lived with his mother). If the parent's domicile changes while is a minor the child's domicile will also change.*

*A domicile can not just be abandoned, it must be displaced by a new domicile of choice. If the new domicile of choice is abandoned the domicile of origin revives even if the person has not gone back to that jurisdiction.*

### **Domicile of Choice**

*Once a person is an adult he can acquire a new domicile ("domicile of choice") by moving to a new legal jurisdiction with the intention of remaining there permanently.*