



STATUTORY INSTRUMENTS.

S.I. No. 204 of 2022



CAPITAL ACQUISITIONS TAX (ELECTRONIC PROBATE)
(AMENDMENT) REGULATIONS 2022

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The Revenue Commissioners, in exercise of the powers conferred on them by section 48A(3) (inserted by section 63 of the Finance Act 2019 (No. 45 of 2019)) of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), hereby make the following Regulations:

1. (a) These Regulations may be cited as the Capital Acquisitions Tax (Electronic Probate) (Amendment) Regulations 2022.
- (b) These Regulations come into operation on 29 April 2022.
2. The Capital Acquisitions Tax (Electronic Probate) Regulations 2020 (S.I. No. 341 of 2020) are amended in Schedule 4 by the substitution of —
 - (a) the following paragraph for paragraph 9:

“9. For each beneficiary, the group threshold as determined by the relationship between that beneficiary and the deceased person in accordance with paragraph 1 of Part 1 of Schedule 2 of the Act of 2003 (referred to in these Regulations as the “applicable group threshold”).”, and
 - (b) the following paragraph for paragraph 10:

“10. For each beneficiary, the aggregate of the taxable values of all prior gifts and inheritances received by that beneficiary within the applicable group threshold on or after 5 December 1991.”.

GIVEN under my hand,
27 April 2022

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation).

These Regulations amend the Capital Acquisitions Tax (Electronic Probate) Regulations 2020, made under section 48A(3) (inserted by section 63 of the Finance Act 2019 (No. 45 of 2019)) of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), which provide for information to be delivered to Revenue where a person intends to apply for probate in respect of the estate of a deceased person on or after 14 September 2020, and associated matters relating to such delivery. The amendment removes a requirement for those who intend to apply for probate to provide information relating to prior benefits received by a beneficiary under group thresholds which are not applicable to the benefit transferring under the will of the deceased person. The requirement remains for the provision of information relating to prior benefits received by a beneficiary under the same group threshold as the bequeathed benefit.

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