

Student Grant Application Form 2011/12

Gifts and Inheritances Table

Who should fill in this table?

If you, your parent(s), legal guardian, spouse, civil partner or cohabitant, as applicable, received gifts or inheritances in 2010 (apart from the exceptions listed below) you must complete this table. Please complete a table for each gift and inheritance received in 2010.

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

The only exceptions are:

- In the case of an **independent mature student**, 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 **parent(s) or legal guardian**;
 - gifts and inheritances to the applicant from **his or her parent(s) or legal guardian**.

Important points to note when completing this table:

- Disponer' means the person who provided the gift or inheritance;
- 'C.A.T.' means Capital Acquisitions Tax.

Who received the gift or inheritance?	<input type="text"/>		
Disponer name	<input type="text"/>		
Date of gift or inheritance	<input type="text" value="D"/> <input type="text" value="D"/>	<input type="text" value="M"/> <input type="text" value="M"/>	<input type="text" value="Y"/> <input type="text" value="Y"/> <input type="text" value="Y"/> <input type="text" value="Y"/>
C.A.T. file number, if any	<input type="text"/>		
Description of gift or inheritance	<input type="text"/>		
Market value of gift or inheritance	A	€	<input type="text"/>
Liabilities and costs, if any	B	€	<input type="text"/>
Consideration, if any	C	€	<input type="text"/>
Value before C.A.T. = D (A-B-C)	D	€	<input type="text"/>
C.A.T. paid, if any	E	€	<input type="text"/>
Net value = F (D-E)	F	€	<input type="text"/>

You must return this completed table as documentary evidence with your student grant application form to your local authority or VEC.