

Gifts and Inheritance Table

If you, your parents, legal guardians, spouse, civil partner, or cohabitant (as applicable), received income from any gifts or inheritances in 2025, (apart from the exceptions listed below), you must complete this table. Please complete a table for each gift and inheritance received in 2025.

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

Exceptions

You are not required to include the following gifts /inheritance

- If you are an independent mature applicant:
 - 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 your parents or legal guardians
 - Gifts and inheritances to you, the applicant, from your parents or legal guardians.

Gifts and Inheritance Table

Terms used on this table:

- **Donor** Person who provided the gift or inheritance
- **C.A.T.** Capital Acquisition Tax.

Applicant's Name	
SUSI Application Number	
Name of recipient of gift or inheritance	
Reference period for assessment	01 Jan 2025 to 31 Dec 2026

	Donor name	
	Relationship of donor to recipient	
	Date of gift or inheritance	
	C.A.T. file number (if any)	
	Description of gift or inheritance	
A	Market value of gift or inheritance (what is the current market value of non-cash items)	
B	Liabilities and costs (if any) (any costs incurred)	
C	Consideration (if any)	
D	Value before Capital Acquisitions Tax A-B-C	
E	Capital Acquisitions Tax paid (if any)	
F	Net value D-E (Value before C.A.T less C.A.T. paid)	