

Student Grant Application Form 2010/11

Gifts and Inheritances Schedule

Who should fill in this schedule?

If you, your parent(s), legal guardian, spouse or partner, as applicable, received income from any gifts or inheritances in 2009, (apart from the exceptions listed below) you must complete this schedule. Please complete a schedule for each gift and inheritance received in 2009.

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 candidate, gifts and inheritances between you, the **candidate** and your **spouse**;
- In the case of all other candidates:
 - gifts and inheritances between your **parent(s) or legal guardian**;
 - gifts and inheritances you, the candidate, received from your **parent(s) or legal guardian**.

Important points to note when completing this schedule:

- 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"/>	<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 schedule as documentary evidence with your student grant application form to your local authority or VEC.