

Affidavits and accounts. CATA 1976 s38 48.—(1) In this section, “Inland Revenue affidavit” has the meaning assigned to it by section 22 (1)(n) of the Finance Act 1894 .

(2) The Inland Revenue affidavit required for an application for probate or letters of administration shall extend to the verification of a statement of the following particulars:

(a) details of all property in respect of which the grant of probate or administration is required and, in the case of a deceased person who died domiciled in the State, details of all property, wherever situate, the beneficial ownership of which, on that person's death, is affected—

(i) by that person's will,

(ii) by the rules for distribution on intestacy, or

(iii) by Part IX or section 56 of the Succession Act 1965 ;

(b) details of any property which was the subject matter of a disposition inter vivos made by the deceased person where the date of the disposition was within 2 years prior to that person's death or of a donatio mortis causa;

(c) details of the inheritances arising under the will or intestacy of the deceased person or under Part IX or section 56 of the Succession Act 1965 , or under the analogous law of another territory, together with a copy of any such will;

(d) particulars of the inheritances (including the property comprised in such inheritances) other than those referred to in paragraphs (b) and (c), arising on the death of the deceased person;

(e) the name and address of each person who takes an inheritance on the death of the deceased person and that person's relationship to the disponent; and

(f) such other particulars as the Commissioners may require for the purposes of this Act.

(3) Where the interest of the deceased person was a limited interest and that person died on or after the date of the passing of this Act, the trustee of the property in which the limited interest subsisted shall deliver an account which shall contain the following particulars—

(a) details of each inheritance arising on the death of the deceased person under the disposition under which the limited interest of the deceased person arose, including the name and address of each person taking such inheritance and that person's relationship to the disponent, and

(b) such other particulars as the Commissioners may require for the purposes of this Act.

(4) If at any time it shall appear that any material error or omission was made in an affidavit or

account referred to in this section, the persons liable to deliver an affidavit or account shall be liable to deliver an additional affidavit or an additional account, correcting the error or omission.