



### RESIDENTIAL PROPERTY TAX/ PROBATE TAX

### REQUISITIONS ON TITLE

**T**he Conveyancing Committee recommends that the following additional requisitions be raised.

(a) Residential Property Tax

Where the property in the sale consists in whole or in part of residential property as defined in Section 95 of the Finance Act, 1983 and the consideration exceeds the residential property tax threshold furnish:-

- (i) Certificate of Clearance from residential property tax (form RP50A);
- (ii) Certificate of Discharge from residential property tax where there has been a transfer between spouses after 17 June, 1993.

(b) Probate Tax

Where the property in the sale has passed under a will or intestacy after 17 June, 1993, furnish Certificate of Discharge from Probate Tax in respect of the property.