

**ALL SHALL BE WELL: AN IRISH INHERITANCE**

Keith Huang

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Who is liable to this tax in Ireland? Inheritance involves a two-way relationship between a giver and recipient.

The maximum age to apply is 74. The regular premiums must be paid by the insured Child or Civil Partner of disponent. You should receive instructions for resetting your password. Transferring property via inheritance using a life assurance policy A Section 72 life insurance plan is a policy to cover the inheritance tax bills of the beneficiaries of your estate. Please note that this credit will not exceed the Irish rate of tax payable. Effective use of Section 73 plans means that less of the asset value is used to cover tax costs - and more of it goes to the intended beneficiary. It is not surprising that this is the case.