

HSE REPAYMENT SCHEME

(Claims in respect of estates of deceased persons where there is no High Court Grant of Representation)

ENTITLEMENT TO EXTRACT A GRANT

EXPLANATORY NOTES

Section 1

Background Information

Where a person has died and the Scheme Administrator under the Health (Repayment Scheme) Act 2006 is satisfied that the estate of the deceased person is eligible for a repayment under the Act, the Scheme Administrator may make this repayment to the person entitled to extract a Grant of Representation in the deceased person's estate. It is important to note that it will not be necessary to extract a Grant of Representation in the estate. Instead, the person entitled to extract the Grant must satisfy the Scheme Administrator that he/she has such entitlement. If issues arise in an estate, the Scheme Administrator may then decide that a Grant of Representation is necessary.

IMPORTANT

When you read these notes you may decide that another member of your family is the person entitled to take out the grant. If so please pass this form on to that person. There is no need to inform the Scheme Administrator that you have done so.

Section 2

How does a person satisfy the Scheme Administrator that he/she is entitled to extract the Grant of Representation in the deceased person's estate?

A person must complete the attached Form of Entitlement to establish that he/she is entitled to extract a Grant of Representation in respect of the deceased person's estate. The following information will help you complete the form accurately.

If the deceased person died leaving a will his/her Executor has priority in law to apply for the repayment under the Health (Repayment Scheme) Act 2006. Where the Executor is not applying, the person next entitled is the person who receives the residue of the estate under the will. If neither of these persons is applying read the Form of Entitlement for further guidance.

If the deceased person died without leaving a Will he/she is said to have died intestate and under the law (The Succession Act 1965) the persons entitled to inherit his/her estate are his/her **nearest** next of kin **alive at his/her date of death**. Note that if you are entitled to inherit you may be entitled to make an application under this Repayment Scheme.

For example:

- (i) If the deceased person was married, the spouse and children are the nearest next of kin, but the spouse will have priority to apply for repayment and if the spouse consents, any one/two etc of children may apply
- (ii) If the deceased person died a widow/er, the children are the nearest next of kin and any one/two etc are entitled to apply
- (iii) If the deceased person died a bachelor, his parents are his nearest next of kin and either one of them or both of them jointly may apply (unless he had non- marital children, in which case any one/two etc of them has priority to apply)
- (iv) If the deceased person died a spinster without either non marital children or parent her nearest next of kin are her brothers and sisters who are all equally entitled to apply
- (v) If the deceased person died a spinster/bachelor without non marital children or parent or brother or sister, a nephew or niece is entitled to apply.

It is important to remember that non marital children have the same rights as marital children.

When completing the Form, keep the above guidelines in mind. If you are uncertain regarding any aspect of this application continue to complete the Form as accurately as you can and submit it to the Scheme Administrator. You will be contacted in due course.

When you have completed the form, please make the Statutory Declaration before a Peace Commissioner (who will not charge you) or a Commissioner for Oaths/ a Practising Solicitor (who may charge a fee of €10.00 approximately). You will need to produce a form of photographic identification for this purpose.

Section 3

What will happen once the Form of Entitlement is received by the Scheme Administrator?

Your legal entitlement to extract a Grant of Representation in the deceased person's estate will be considered by the Scheme Administrator. The provisions of the Succession Act 1965 will be relevant in this consideration. If clarification is required on any matter you will be contacted.

When the Scheme Administrator is satisfied of your entitlement to extract a Grant of Representation the Scheme Administrator will issue a Certificate of Entitlement to you. When you receive it you should complete the Claim Application Form and send it to the Scheme Administrator with your Certificate of Entitlement. Your claim will then be processed in the same way as all other claims under the Scheme.

Section 4

When you receive the repayment on behalf of the deceased person's estate what responsibilities do you have?

As you are not acting in a private capacity but on behalf of the estate of the deceased person you have a legal responsibility to distribute the monies in the following manner:

- (i) You must pay any outstanding debts which the deceased person owed as at his/her date of death and
- (ii) You must distribute the remainder of the monies in accordance with the deceased person's wishes if he/she left a will or if he/she did not leave a will amongst his/her nearest next of kin as at his/her date of death.

Where issues arise you may be asked to explain how the repayment was managed and distributed. To protect yourself it is wise to obtain and keep receipts from all persons/bodies to whom you make a payment. If you do not distribute the estate to the people entitled to it you may be sued by them. If, on receiving the repayment, you have any doubts as to who is entitled to what share you should take legal advice from a solicitor and the cost of this advice can be paid for out of the estate. As the person receiving the refund on behalf of the deceased person's estate, by virtue of the Capital Acquisitions Tax Consolidation Act 2003, you should also be aware that you are potentially liable in the event of the non-payment of any Inheritance Tax that may arise from the distribution of monies in accordance with the deceased person's will or to his/her next of kin. Therefore you should ensure that any person to whom you make a payment is aware of their obligations under the Capital Acquisitions Tax code and satisfy yourself that these obligations have been dealt with before making any payment. To find out more information about Inheritance Tax go to www.revenue.ie or call Revenue's Lo-call number 1890-201104.

Section 5

How will interested parties know that you received the Repayment?

In keeping with normal practice where a High Court Grant of Representation has been extracted, a register will be maintained of those estates in respect of whom a person has been certified under the Health (Repayment Scheme) Act 2006 as entitled to take out a grant. This register will be available for public inspection.

Section 6

What will happen if you fail to distribute the Repayment according to law or you give false or misleading information to the Scheme Administrator?

A person who knowingly gives false or misleading information in relation to a claim shall be guilty of an offence. The maximum penalty is a fine of €25,000 or imprisonment for a term not exceeding two years or both. In addition any payment or overpayment obtained through fraud or misrepresentation shall be repayable on demand.

Section 7

What other information is it necessary to be aware of?

1. The Scheme Administrator may ask you to provide further documentation to clarify your entitlement.
2. When you have completed the Form of Entitlement and made the necessary Statutory Declaration please forward
 - (a) Form of Entitlement
 - (b) Official Death Certificate of deceased
 - (c) Copy of Original Will (if any)
 - (d) Photocopy of your form of identification to the following address:

Health Repayment Scheme, PO BOX 330, Tralee, Co. Kerry.

3. Claims in respect of persons who died on or after 9th December 1998 are the only claims which will be considered by the Scheme Administrator.
4. Claims received after 31st December 2007 will not be considered by the Scheme Administrator.
5. Claims in respect of living persons will receive priority over claims in respect of deceased persons' estates.

FORM OF ENTITLEMENT

This box is for Official Use Only

Section Claim Number

When you have read the Explanatory Notes please complete the Form of Entitlement below. The purpose of this form is to allow the Scheme Administrator decide whether or not you are entitled to make this claim on behalf of the deceased's estate. Note that incomplete or illegible forms will lead to delays.

DETAILS OF DECEASED

Surname (including alternatives if any):	
Forename (including alternatives if any):	
Address (including former addresses and more recent care unit where resident):	
PPS Number:	
Date of Birth:	
Date of Death:	

DETAILS OF APPLICANT

Surname (including alternatives if any):
Relationship to Deceased:
Forename (including alternatives if any):
Address:
PPS Number:
Date of Birth:
Phone Contacts (including mobile phone):

IF THE DECEASED DIED LEAVING A LAST WILL COMPLETE **PART A** OF THIS FORM

IF THE DECEASED DIED WITHOUT LEAVING A LAST WILL (I.E. INTESTATE) COMPLETE **PART B** OF THIS FORM

PART A

Did the Deceased leave a Last Will? Yes No

Did he/she make any Codicil to the Will? Yes No
(A Codicil is an additional document which is executed in the same manner as a Will and alters the provisions of the Will)

Are you an **Executor** named in the Last Will (and Codicil, if any)? Yes No

If you are **not** an Executor named in the Will (and Codicil, if any) are you a person who receives the **residue of the estate** under the Will? Yes No
(and Codicil, if any)

If the Executor is not applying in this case indicate why in the space provided below. Also, you must enclose a letter from him/her when submitting this Form of Entitlement. This letter should state that he/she consents to you, as person entitled to the residue of the estate, making the claim for refund

If you are not the Executor or the person entitled to the residue of the estate, state why you are applying in this case. The Scheme Administrator will contact you in due course to discuss this matter.

Is the **Original Will (and any Codicil)** in your possession? Yes No

If not please explain who has the Original Will (and Codicil if any) and please obtain a copy of the Original Will (and Codicil if any) from them

DO NOT UNDER ANY CIRCUMSTANCES ENCLOSE THE **ORIGINAL** WILL WITH THIS APPLICATION

PART B

To complete this part of the form read Section 2 of the Explanatory Notes above.

Please tick the relevant box below:

1. The deceased herein died

<input type="checkbox"/> Bachelor	<input type="checkbox"/> Widower
<input type="checkbox"/> Spinster	<input type="checkbox"/> Widow
<input type="checkbox"/> Married Man	<input type="checkbox"/> Legally Separated
<input type="checkbox"/> Married Woman	<input type="checkbox"/> Divorced

2. I/Wethe applicant/s herein am/are related to the deceased person as follows:

<input type="checkbox"/> Widow	<input type="checkbox"/> Widower
<input type="checkbox"/> Son	<input type="checkbox"/> Daughter
<input type="checkbox"/> Grandchild	<input type="checkbox"/> Parent
<input type="checkbox"/> Brother	<input type="checkbox"/> Sister
<input type="checkbox"/> Nephew	<input type="checkbox"/> Niece
<input type="checkbox"/> Grandparent	<input type="checkbox"/> Great Grandparent
<input type="checkbox"/> Uncle	<input type="checkbox"/> Aunt
<input type="checkbox"/> First Cousin	<input type="checkbox"/> Other _____

3. The **nearest** next of kin of the deceased person _____ as at **the date of his/her death** on _____ was as follows:
(insert name of deceased)
(insert the date of death)

(Tick appropriate box below)

<input type="checkbox"/> Widow		
<input type="checkbox"/> Widower		
<input type="checkbox"/> Son	<input type="checkbox"/> Daughter	
<input type="checkbox"/> Grandchildren		
<input type="checkbox"/> Mother	<input type="checkbox"/> Father	
<input type="checkbox"/> Brother	<input type="checkbox"/> Sister	
<input type="checkbox"/> Nephew	<input type="checkbox"/> Niece	
<input type="checkbox"/> Grandparent		
<input type="checkbox"/> Uncle	<input type="checkbox"/> Aunt	
<input type="checkbox"/> Great Grandparent		
<input type="checkbox"/> First Cousin	<input type="checkbox"/> Great Uncle/Aunt	<input type="checkbox"/> Grand Nephew/Niece

Give names, addresses, relationship to deceased of **these nearest next of kin at date of death:**

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____

STATUTORY DECLARATION

I/We ,
of
in the County of

the Applicant/s herein

make this Statutory Declaration under the Health (Repayment Scheme) Act 2006. I/We solemnly and sincerely declare that the information in this Form of Entitlement is true and correct, that in the event of the repayment in the deceased's estate being made to me/us I/we will administer it faithfully according to law and give an account of it whenever required by law to do so.

I/We make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1938.

Declared by the said
before me on the day of 200
at
in the County / City
and I know the person making the said declaration.

Signature of Applicant/s

Practising Solicitor / Peace Commissioner

PLEASE RETURN FORM AND ANY OTHER CORRESPONDENCE TO:

**HEALTH REPAYMENT SCHEME
PO BOX 330
TRALEE
CO KERRY**