

## **Statistics on the Relief on Disposal of Certain Land or Buildings (Section 604A)**

April 2023

Information on the operation of this Relief is available on the Revenue website  
<https://www.revenue.ie/en/gains-gifts-and-inheritance/cgt-reliefs/property-acquired-between-7-December-2011-and-31-December-2014.aspx>

For queries of a statistical nature in relation to the relief, please contact  
[statistics@revenue.ie](mailto:statistics@revenue.ie)



## Background

This publication presents statistics on Section 604A Relief.

Section 604A of the Taxes Consolidation Act 1997 introduced a Capital Gains Tax (CGT) relief on disposals of land or buildings acquired in the period commencing on 7 December 2011 and ending on 31 December 2013.

Section 44 Finance (No.2) Act 2013 extended the period within which the land or buildings may be acquired for the purpose of this relief to 31 December 2014.

Section 604A was further amended by Section 33 Finance Act 2017, which provides that, as regards disposal made on or after 1 January 2018, gains on land and buildings acquired between 7 December 2011 and 31 December 2014 are not chargeable gains where the land or buildings are held for at least 4 years and up to 7 years from the date they were acquired.

Where land or buildings is held for more than 7 years, the relief prior to the FA 2017 amendment applies. This means that the relief applies in the proportion that the period of 7 years bears to the period of ownership of the asset. For example, if the property has been owned for 10 years, relief is given on 7/10ths of the gain.

The tables on the next page provide initial information available on this relief from tax returns for 2018, 2019, 2020 & 2021. It should be noted that the cost shown is only in respect of claims on tax returns filed and does not include any cost associated with property not yet disposed of or included in CGT returns that may become available at a later date. The information in the tables is provisional and could be revised as claims are examined or additional claims are received.

### Exchequer Cost of Section 604A

Year	Number of Claims	Companies Amount Claimed €m	Cost €m	Number of Claims	Other* Amount Claimed €m	Cost €m	Number of Claims	Total Amount Claimed €m	Cost €m
2018	59	187	62	573	155	51	632	342	113
2019	102	298	98	788	239	79	890	537	177
2020	120	568	187	679	139	46	799	707	233
2021	114	211	70	904	199	66	1,018	410	135

\*Taxpayers filing Form 11 Returns of Income for Income Tax.

### 2021 Distribution of Relieved Gain for Section 604A

Range of Gain Relieved	Number of Claimants	Amount Claimed €m	Exchequer Cost €m
€1 - €20,000	142	0.9	0.3
€20,001 - €40,000	92	2.6	0.9
€40,001 - €60,000	114	5.8	1.9
€60,001 - €80,000	82	5.7	1.9
€80,001 - €100,000	83	7.5	2.5
€100,001 - €200,000	223	31.5	10.4
€200,001 - €500,000	147	45.9	15.1
€500,001 - €1,000,000	65	46.8	15.5
€1,000,000+	70	263.5	86.9
<b>Total</b>	<b>1,018</b>	<b>410</b>	<b>135</b>

### 2020 Distribution of Relieved Gain for Section 604A

Range of Gain Relieved	Number of Claimants	Amount Claimed €m	Exchequer Cost €m
€1 - €20,000	125	0.8	0.3
€20,001 - €40,000	74	2.3	0.7
€40,001 - €60,000	83	4.2	1.4
€60,001 - €80,000	82	5.6	1.8
€80,001 - €100,000	66	5.9	1.9
€100,001 - €200,000	169	23.3	7.7
€200,001 - €500,000	96	28.7	9.5
€500,001 - €1,000,000	29	20.8	6.9
€1,000,000+	75	615.5	203.1
<b>Total</b>	<b>799</b>	<b>707</b>	<b>233</b>

### 2019 Distribution of Relieved Gain for Section 604A

Range of Gain Relieved	Number of Claimants	Amount Claimed €m	Exchequer Cost €m
€1 - €20,000	169	1.0	0.3
€20,001 - €40,000	69	2.0	0.7
€40,001 - €60,000	83	4.2	1.4
€60,001 - €80,000	87	6.1	2.0
€80,001 - €100,000	64	5.8	1.9
€100,001 - €200,000	171	24.6	8.1
€200,001 - €500,000	135	41.2	13.6
€500,001 - €1,000,000	44	29.5	9.7
€1,000,000+	68	422.4	139.4
<b>Total</b>	<b>890</b>	<b>536.7</b>	<b>177</b>

### 2018 Distribution of Relieved Gain for Section 604A

Range of Gain Relieved	Number of Claimants	Amount Claimed €m	Exchequer Cost €m
€1 - €20,000	202	1.0	0.3
€20,001 - €40,000	76	2.3	0.8
€40,001 - €60,000	55	2.7	0.9
€60,001 - €80,000	45	3.1	1.0
€80,001 - €100,000	30	2.7	0.9
€100,001 - €200,000	77	11.0	3.6
€200,001 - €500,000	69	20.8	6.9
€500,001 - €1,000,000	28	18.9	6.2
€1,000,000+	50	279.1	92.1
<b>Total</b>	<b>632</b>	<b>342</b>	<b>113</b>

### 2021 Breakdown of Section 604A by Business Sector of the Claimant

Sector	Number of Claimants	Amount Claimed €m	Exchequer Cost €m
Real Estate Activities	362	146	48
Agriculture Forestry & Fishing	75	15.9	5.3
Public Administration	145	35	12
Financial & Insurance	63	9	3
Professional Scientific & Technical	96	25	8
Construction	83	99	33
Wholesale & Retail Trade	40	9	3
Information & Communication	17	4.2	1.4
Other Sectors	137	66	22
<b>Total</b>	<b>1,018</b>	<b>410</b>	<b>135</b>

### 2020 Breakdown of Section 604A by Business Sector of the Claimant

Sector	Number of Claimants	Amount Claimed €m	Exchequer Cost €m
Real Estate Activities	285	206	68
Agriculture Forestry & Fishing	57	7	2
Public Administration	105	22	7
Financial & Insurance	58	281	93
Professional Scientific & Technical	69	26	8
Construction	85	79	26
Wholesale & Retail Trade	38	29	9
Information & Communication	11	4	1
Other Sectors	91	53	18
<b>Total</b>	<b>799</b>	<b>707</b>	<b>233</b>

### 2019 Breakdown of Section 604A by Business Sector of the Claimant

Sector	Number of Claimants	Amount Claimed €m	Exchequer Cost €m
Real Estate Activities	332	186	61
Agriculture Forestry & Fishing	64	12	4
Public Administration	122	74	25
Financial & Insurance	62	15	5
Professional Scientific & Technical	73	26	9
Construction	78	52	17
Wholesale & Retail Trade	37	20	7
Information & Communication	17	2	1
Other Sectors	105	149	49
<b>Total</b>	<b>890</b>	<b>537</b>	<b>177</b>

### 2018 Breakdown of Section 604A by Business Sector of the Claimant

Sector	Number of Claimants	Amount Claimed €m	Exchequer Cost €m
Real Estate Activities	201	106	35
Agriculture Forestry & Fishing	76	7	2
Public Administration	73	21	7
Financial & Insurance	62	10	3
Professional Scientific & Technical	53	19	6
Construction	45	146	48
Wholesale & Retail Trade	26	3	1
Information & Communication	16	12	4
Other Sectors	80	18	6
<b>Total</b>	<b>632</b>	<b>342</b>	<b>113</b>

**2021 Breakdown of Section 604A by Asset Type\***

Description of Assets	Number of Claimants	Amount of Gain Relieved €m	Exchequer Cost €m
Agricultural Land/Buildings	45	22.6	7.5
Development Land	23	22.2	7.3
Commercial Premises	114	182.1	60.1
Residential Premises	568	93.4	30.8
Other Assets	97	16.0	5.3
<b>Total</b>	<b>847</b>	<b>336.3</b>	<b>111.0</b>

**2020 Breakdown of Section 604A by Asset Type\***

Description of Assets	Number of Claimants	Amount of Gain Relieved €m	Exchequer Cost €m
Agricultural Land/Buildings	28	4.2	1.4
Development Land	19	23.3	7.7
Commercial Premises	117	539.5	178.0
Residential Premises	427	83.1	27.4
Other Assets	86	8.3	2.7
<b>Total</b>	<b>677</b>	<b>658.3</b>	<b>217.2</b>

**2019 Breakdown of Section 604A by Asset Type\***

Description of Assets	Number of Claimants	Amount of Gain Relieved €m	Exchequer Cost €m
Agricultural Land/Buildings	25	14.7	4.9
Development Land	11	3.3	1.1
Commercial Premises	140	245.8	81.1
Residential Premises	430	88.4	29.2
Other Assets	103	8.0	2.6
<b>Total</b>	<b>709</b>	<b>360.2</b>	<b>118.9</b>

**2018 Breakdown of Section 604A by Asset Type\***

Description of Assets	Number of Claimants	Amount of Gain Relieved €m	Exchequer Cost €m
Agricultural Land/Buildings	32	2.8	0.9
Development Land	20	72.6	24.0
Commercial Premises	56	135.2	44.6
Residential Premises	242	41.9	13.8
Other Assets	171	4.7	1.6
<b>Total</b>	<b>547</b>	<b>262.3</b>	<b>86.6</b>

*\*Reflects gain relieved where disposal of a single asset type is reported on tax returns. Further Section 604A claims are included in multiple asset disposals. It is not possible to provide an asset breakdown in respect of Section 604A claims only for these.*