# FARM RESTRUCTURING RELIEF CLAIM FORM

## Relief under Section 604B Taxes Consolidation Act 1997

**To be completed by an individual claiming relief for farm restructuring for the period from 1 January 2025 to 31 December 2025**

| | Self | Spouse / Civil Partner |
|---|---|---|
| Name | | |
| Address (incl. Eircode) | | |
| PPSN | | |

(Remember to quote this number in any communication with your Revenue office)

| | | |
|---|---|---|
| The year to which this claim refers | | |
| The consideration paid for the qualifying land, sold or exchanged, when that land was acquired | | |
| The consideration received for the qualifying land on the sale of that land | | |
| The consideration paid for the other qualifying land purchased | | |
| In the case of an exchange of qualifying land | | |
| (a) the market value of the qualifying land conveyed or transferred for the purposes of the exchange, and | | |
| (b) the market value of the other qualifying land received in exchange for that land | | |
| The incidental costs (within the meaning of Section 552(2)) relating to | | |
| (a) the acquisition of the qualifying land sold or exchanged | | |
| (b) the sale of the qualifying land | | |
| (c) the acquisition of the other qualifying land purchased | | |
| (d) the exchange of the qualifying land conveyed or transferred | | |
| (e) the acquisition of the other qualifying land exchanged | | |

| | Self | Spouse / Civil Partner |
|---|---|---|
| Chargeable gain on the disposal of qualifying land before Sec. 604B relief | | |
| Amount of gain relieved under Sec. 604B | | |
| Chargeable gain net of Sec. 604B relief | | |

Net chargeable gain after Sec. 604B relief should be included in Form 11 2025 at Line 810 (this is in addition to ticking the box to indicate you wish to claim Farm Restructuring Relief and at Line 806(e) and / or 807(e) as appropriate) or in Form CG1 2025 at Line 10 as appropriate (this is in addition to ticking the box to indicate you wish to claim Farm Restructuring Relief and at Line 6(e) and / or 7(e) as appropriate).

Confirm whether each transaction took place within the period of 24 months **Yes** ☐ **No** ☐ **Yes** ☐ **No** ☐

If a Farm Restructuring Certificate was issued by Teagasc, insert X in the box ☐

Farm Restructuring Certificate reference number as printed on the Certificate

**Declaration**

I declare that all the particulars given in this form are correct to the best of my knowledge and belief

Signature

Capacity of Signatory

Date ☐☐☐☐☐☐☐☐ Telephone No.

Email

When you have completed this form please forward it to your Revenue office. Contact details are available on **www.revenue.ie**

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