

Interpretation

Part 01-00-03

This document should be read in conjunction with Section 5 of the Taxes Consolidation Act 1997

Document last reviewed April 2018

Schedule 2 of the Interpretation Act, 2005 defines land as follows:

“land” includes tenements, hereditaments, houses and buildings, land covered by water and any estate, right or interest in or over land.

In addition, for Capital Gains Tax purposes, **section 5 TCA 1997** provides that “land” includes any interest in land. Examples of interests in land include a lease granted out of a freehold or a superior lease.