

# Interpretation of “Land”

## Part 01-00-03

This document should be read in conjunction with Section 5 of the Taxes Consolidation Act 1997 and Part 1 of the Schedule to the Interpretation Act 2005

Document last reviewed May 2022

---

## Introduction

This Tax and Duty Manual outlines the definitions of land as provided for in the Interpretation Act 2005 and section 5 of the Taxes Consolidation Act 1997 (“TCA 1997”).

### 3.1 Interpretation Act, 2005

Part 1 of the Schedule to 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.

### 3.2 “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.