Tax and Duty Manual Part 15-03-02

## Relief for investment in renewable energy generation

## Part 15-03-02

## This document should be read in conjunction with section 486B Taxes Consolidation Act 1997

Document reviewed March 2025

The contents of this manual are no longer relevant. The scheme for relief for investment in renewable energy generation ceased on 31 December 2014.



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.