Other bodies

Part 19-07-07

This document should be read in conjunction with section 610 Taxes Consolidation Act 1997

Document Reviewed May 2019
Executive summary

This section gives exemption from capital gains tax to the bodies listed in Part 1 of Schedule 15 by treating any gain accruing to such a body as not being a chargeable gain. A similar exemption is given to the bodies listed in Part 2 of Schedule 15 in respect of disposals by any such body to the Interim Board established under the Milk (Regulation of Supply) (Establishment of Interim Board) Order, 1994 (S.I. No. 408 of 1994).

7.1 Other exemptions

Outside of section 610, the provisions of the Diplomatic Relations and Immunities Act, 1967 may exempt certain disposals from Capital Gains Tax.