Tax and Duty Manual Part 22-01-01

Dealing in Residential Development Land

Part 22-01-01

This document should be read in conjunction with sections 644A and 644B of the Taxes Consolidation Act 1997

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The contents of this manual are no longer relevant as the effective 20% rate of tax in respect of income from dealing in residential development land provided for in sections 644A (income tax) and 644B (corporation tax) was terminated in Finance Act 2009.



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.