

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.