

FARM RESTRUCTURING RELIEF CLAIM FORM

Relief under Section 604B Taxes Consolidation Act 1997



**To be completed by an individual claiming relief for farm restructuring
for the period from 1 January 2019 to 31 December 2019**

Self

Spouse / Civil Partner

Name

Address
(incl. Eircode)

PPSN

(Remember to quote this number in any communication with your Revenue office)

The year to which this claim refers

The consideration paid for the qualifying land, sold or exchanged, when that land was acquired

The consideration received for the qualifying land on the sale of that land

The consideration paid for the other qualifying land purchased

In the case of an exchange of qualifying land

(a) the market value of the qualifying land conveyed or transferred for the purposes of the exchange, and

(b) the market value of the other qualifying land received in exchange for that land

The incidental costs (within the meaning of Section 552(2)) relating to

(a) the acquisition of the qualifying land sold or exchanged

(b) the sale of the qualifying land

(c) the acquisition of the other qualifying land purchased

(d) the exchange of the qualifying land conveyed or transferred

(e) the acquisition of the other qualifying land exchanged

