

# 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 2023 to 31 December 2023**



**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

Self

Spouse / Civil Partner

Chargeable gain on the disposal of qualifying land before Sec. 604B relief

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

Amount of gain relieved under Sec. 604B

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

Chargeable gain net of Sec. 604B relief

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

Net chargeable gain after Sec. 604B relief should be included in Form 11 2023 at Line 807 (this is in addition to ticking the box to indicate you wish to claim Farm Restructuring Relief and at Line 805(e) and / or 806(e) as appropriate) or in Form CG1 2023 at Line 7 as appropriate (this is in addition to ticking the box to indicate you wish to claim Farm Restructuring Relief and at Line 5(e) and / or 6(e) as appropriate).

Confirm whether each transaction took place within the period of 24 months

Yes

No

Yes

No

If a Farm Restructuring Certificate was issued by Teagasc, insert  in the box

Farm Restructuring Certificate reference number as printed on the Certificate

**Declaration**

I declare that all the particulars given in this form are correct to the best of my knowledge and belief

Signature

Capacity of Signatory

Date

Telephone No.

Email

When you have completed this form please forward it to your Revenue office. Contact details are available on [www.revenue.ie](http://www.revenue.ie)

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

