

Interpretation of “Land”

Part 01-00-03

This document should be read in conjunction with Section 5 of the Taxes Consolidation Act 1997 and Part 1 of the Schedule to the Interpretation Act 2005

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Introduction

This Tax and Duty Manual outlines the definitions of land as provided for in the Interpretation Act 2005 and section 5 of the Taxes Consolidation Act 1997 (“TCA 1997”).

3.1 Interpretation Act, 2005

Part 1 of the Schedule to the Interpretation Act 2005 defines land as follows:

“land” includes tenements, hereditaments, houses and buildings, land covered by water and any estate, right or interest in or over land.

3.2 “Land”

In addition, for Capital Gains Tax purposes, **section 5 TCA 1997** provides that “land” includes any interest in land. Examples of interests in land include a lease granted out of a freehold or a superior lease.

Does not reflect current Revenue position.