Tax and Duty Manual Part 01-00-03

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"

Il Gains Tax purpose, in land. Examples of it is a superior lease. 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.