

## Relief on dissolution of farming partnerships (S.598A)

### Part 19-06-03A

This document should be read in conjunction with section 598A of the Taxes Consolidation Act 1997

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This relief was provided for in section 598A of the Taxes Consolidation Act 1997.

That section ceased to have effect for the tax year 2014 and subsequent tax years.

Consequently, Capital Gains Tax relief is no longer available where farming partnerships are dissolved.

**Note: This manual is currently subject to review and may not reflect up-to-date position.**

**Most recent version.**