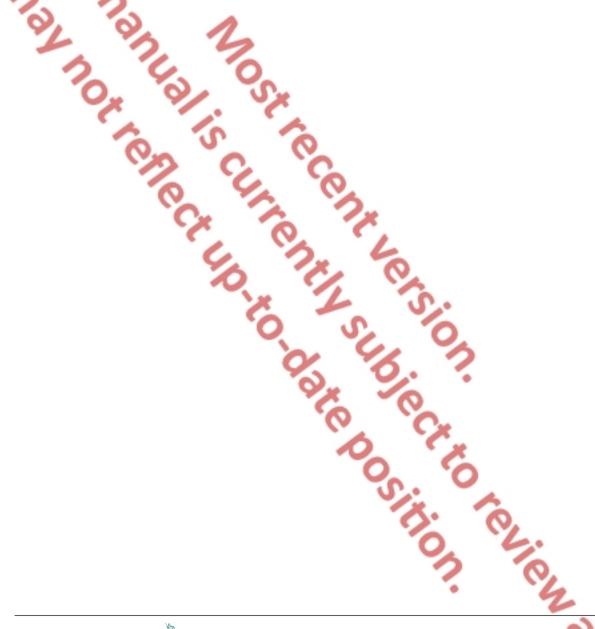
Tax and Duty Manual Part 31-01-01

Deed of Covenant

Part 31-01-01

Document last reviewed June 2023





The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

A Deed of Covenant is a legally binding written agreement to pay an agreed amount to another person.

The tax treatment of Deeds of Covenant is outlined in Part 31, Chapter 1 of the Taxes Consolidation Act 1997.

Further information on Deeds of Covenant is available on our website at this link.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]