

Deed of Covenant

Part 31-01-01

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

Most recent version.

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](#).

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