## Other bodies (S.610)

## Part 19-07-07

This document should be read in conjunction with section 610 of the Taxes Consolidation Act 1997

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## Introduction

Section 610 of the Taxes Consolidation Act 1997 ("TCA 1997") provides for exemption from Capital Gains Tax ("CGT") to the bodies listed in Part 1 of <u>Schedule</u> <u>15, TCA 1997</u> by treating any gain accruing to such a body as not being a chargeable gain. A similar exemption is given to the bodies listed in Part 2 of <u>Schedule 15, TCA</u> <u>1997</u> in respect of disposals by any such body to the Interim Board established under the Milk (Regulation of Supply) (Establishment of Interim Board) Order, 1994 (S.I. No. 408 of 1994).

## 7.1 Other exemptions

Outside of **section 610 TCA 1977**, the provisions of the <u>Diplomatic Relations and</u> <u>Immunities Act, 1967</u> may exempt certain disposals from CGT.