

Other bodies (S.610)

Part 19-07-07

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

Document last reviewed August 2023

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 [Schedule 15, TCA 1997](#) 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 [Schedule 15, TCA 1997](#) 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 1997**, the provisions of the [Diplomatic Relations and Immunities Act, 1967](#) may exempt certain disposals from CGT.