

Other bodies (S.610)

Manual Part 19-7-7

Document last reviewed May 2017

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- 7.1** This section gives exemption from capital gains tax to the bodies listed in **Part 1** of **Schedule 15** 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** 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).
- 7.2** Outside of **section 610**, the provisions of the Diplomatic Relations and Immunities Act, 1967 may exempt certain disposals from Capital Gains Tax.

Reviewed May 2017