

[22.1.2] Residential Development Land

- PRSI/Health Contribution

Following the publication of the article on Dealing in Residential Development Land in Tax Briefing issue 40 (Tax Instruction [Part 22-01-01](#)) a number of queries were received -in relation to the chargeability of PRSI and the Health Contribution on profits or gains chargeable to income tax under the provisions of Section 644A TCA 1997 at the special rate of 20%. Considering the context in which Section 644A TCA 1997 was enacted and the separation of the source from “total income” for tax purposes, it was decided not to charge PRSI or the Health Contribution on profits or gains chargeable under the provisions of Section 644A TCA 1997.

(This decision was originally published in Tax Briefing issue 45, October 2001)

Reviewed July 2016