



STATUTORY INSTRUMENTS.

**S.I. No. 685 of 2025**

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FINANCE ACT 2025 (SECTION 52(1)) (COMMENCEMENT) ORDER 2025

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I, SIMON HARRIS, Minister for Finance, in exercise of the powers conferred on me by subsections (2) and (3) of section 52 of the Finance Act 2025 (No. 18 of 2025), hereby order as follows:

1. This Order may be cited as the Finance Act 2025 (Section 52(1)) (Commencement) Order 2025.

2. The 1st day of January 2026 is appointed as the day on which paragraphs (a), (b) and (c) of section 52(1) of the Finance Act 2025 (No. 18 of 2025) shall come into operation.



GIVEN under my Official Seal,  
30 December, 2025.

SIMON HARRIS,  
Minister for Finance.

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

Finance Act 2025 amended section 604B of the TCA 1997. That section provides for a Capital Gains Tax (CGT) relief for farm restructuring where the first transaction in the restructuring (e.g. sale, purchase or exchange of land) is carried out on or before 31 December 2025. Each transaction in the restructuring must be completed within 24 months of the first transaction.

Section 52 Finance Act 2025 amends the “relevant period” from 31 December 2025 to 31 December 2029, thus extending the deadline for the completion of the first restructuring transaction to 31 December 2029.

The definition of ‘agricultural land’ is amended to extend CGT farm restructuring relief such that it applies to the sale, purchase or exchange of commercial woodland, and non-commercial woodland that is used for sustainability and biodiversity purposes.

This order provides for the commencement of Section 52 of the Finance Act 2025 from 1 January 2026

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