

Scheme for retirement of farmers. CGTA75 s30 612.—For the purposes of the Capital Gains Tax Acts, an amount by means of capital sum or premium provided under the European Communities (Retirement of Farmers) Regulations, 1974 ), whether or not an annuity is granted in place of such capital sum or premium, shall not be deemed to form part of the consideration for the disposal in relation to which such capital sum or premium is provided.