# Stamp Duties Consolidation Act 1999

(as amended by subsequent Acts up to and including the Finance Act 2011)

# **Notes for Guidance**



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case. Note: Words and phrases which appear in this book but which do not appear in the Stamp Duties Consolidation Act, 1999, are italicised.

Definitions are also listed under Words and Phrases

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## young trained farmer

*see also* reliefs defined, s81(1); s81A(1); s81AA(1)