

NOTES FOR GUIDANCE

STAMP DUTIES CONSOLIDATION ACT 1999

**(as amended by subsequent Acts up to and including
the Finance Act 2025)**

Schedules & Appendices



These notes are for guidance only and do not purport to be a definitive legal interpretation of the provisions of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999) as amended by subsequent Acts up to and including the Finance Act 2025.

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SCHEDULES AND APPENDICES

SCHEDULE 1 Stamp Duties on Instruments

Overview

This schedule lists in alphabetical order the various instruments which are within the charge to Stamp Duty if they are executed in the State, or no matter where they are executed, if they relate to Irish property or to matters or things done or to be done in the State (see **section 2(1)**). Readers are reminded that in determining the liability of an instrument to duty regard is had to what the instrument does rather than the name the parties to it give to it.

AGREEMENT for a Lease, or for any letting.

Certain agreements for a lease or for a letting are chargeable to Stamp Duty as if they were an actual lease - see **section 50 and section 50A**.

AGREEMENT for sale of property.

Certain contracts or agreements for the sale of property are chargeable to Stamp Duty as if they were an actual conveyance or transfer on sale of the property - see **section 31**.

ANNUITY.

Section 32 applies to the purchase of an annuity.

Where there is a conveyance in consideration of an annuity **section 42** applies.

ASSIGNMENT.

These instruments are chargeable as conveyances on sale e.g. assignment on sale of a leasehold interest, assignment on sale of a policy of insurance.

ASSURANCE.

“**Insurance**” includes “**assurance**” - see definition of “**policy of insurance**” in **section 1**.

BILL OF EXCHANGE.

This head of charge was deleted by **Finance Act 2021** with effect from 1 January 2023.

BILL OF SALE.

See **Part 7**.

This head of charge relates only to goods. In the normal course goods are transferred by delivery *i.e.* no instrument is required to transfer title to goods from one person to another.

An absolute bill of sale transfers title to goods *without delivery* and is chargeable to Stamp Duty as if it were a conveyance on sale.

Bills of sale must be registered. There is an obligation on the registrar to ensure that they are duly stamped before registration and anyone registering a bill of sale which is chargeable to Stamp Duty but not duly stamped is liable to a penalty (see **section 129**).

Bills of sale are governed by **The Bills of Sale (Ireland) Act, 1879**, and **The Bills of Sale (Ireland) Act (1879) Amendment Act, 1883**. These Acts only apply in limited circumstances: they do not apply where possession of the goods is intended to be given *i.e.* where there is delivery. Taxi plates and tour buses are a typical example of the type of goods the sale or mortgage of which are governed by these Acts.

BOND in relation to any annuity on the original creation and sale of that annuity.

A bond is a promise under seal. See **section 32**.

CHEQUE.

Prior to the deletion of the “**BILL OF EXCHANGE**” head of charge by **Finance Act 2021**, cheques were chargeable to Stamp Duty under that head of charge.

CONTRACT.

Certain contracts or agreements for the sale of property are chargeable to Stamp Duty as if they were an actual conveyance or transfer on sale of the property - see **section 31**.

CONVEYANCE or TRANSFER on sale.

Definition of “conveyance on sale”

“**Conveyance on sale**” is defined in **section 1** as including:

- every instrument (see **section 1**), and
- every decree or order (including a decree or order for, or having the effect of an order for, foreclosure) of any court or of any commissioners,
- whereby:
 - any property, or

- any estate or interest in any property,
- on the sale or compulsory acquisition of that property or that estate or interest,
- is transferred to or vested in,
- a purchaser, or any other person on such purchaser's behalf or by such purchaser's direction.

“Property” is anything which can be bought and sold. It includes real property (i.e. land and buildings) and personal property e.g. goods. An “estate in property” includes a freehold estate (e.g. fee simple, life estate) and a leasehold estate. An **“interest in property”** includes:

- easements (*i.e.* rights over the property of another) such as rights of way and rights in respect of water, light or air,
- profits à prendre (*i.e.* rights to take something off the land of another) such as a right to fell timber, shooting rights or fishing rights, and
- rent charges (*e.g.* A charges her land with a payment of €1,000 p.a. to B).

It is not necessary that the property be transferred to the purchaser - it could, for example, be transferred to a nominee or to a sub-purchaser.

Provisions relating to conveyances on sale

See **Chapter 2 of Part 5**. See also **Parts 6 and 7** which contain reliefs and exemptions from the charge.

Heads of charge

There are 3 **“CONVEYANCE or TRANSFER on sale”** heads of charge in **Schedule 1**:

1. CONVEYANCE or TRANSFER on sale of any stocks or marketable securities.

“Stock” and “marketable security” are defined in **section 1**. There is an exemption from the 1% duty on stock transfer forms executed on or after 24 December 2008 where the consideration paid is €1,000 or less. In the case of a gift, the value of the stocks or marketable securities is substituted for the consideration. In addition to the reliefs and exemptions contained in **Parts 6 and 7** the transfer of certain foreign loan securities is specifically exempted from Stamp Duty under this head of charge.

2. CONVEYANCE or TRANSFER on sale of a policy of insurance or a policy of life insurance where the risk to which the policy relates is located in the State.

“policy of insurance” and “policy of life insurance” are defined in **section 1. Section 61**

contains the rules for determining the location of risk. See also **section 130**.

The *creation* of a policy of insurance is chargeable to Stamp Duty under the “**POLICY OF INSURANCE other than Life Insurance where the risk to which the policy relates is located in the State**” head of charge. The Stamp Duty charge in respect of life assurance policies taken out or varied on or after 1 January 2001 has been abolished. This head of charge catches the assignment of an existing policy of insurance or life insurance.

If a policy is assigned by way of voluntary disposition *inter vivos* and it has a surrender value, the duty is 0.1% of the surrender value. If, however, there is no surrender value no duty is chargeable under this head of charge.

3. CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance.

This head of charge is considered under the following headings:

1. Consideration,
2. Rate of Duty,
3. Mixed Property,
4. Consanguinity Relief,
5. Deemed Conveyances on Sale, and
6. Stamps Required.

1. Consideration

Stamp Duty is chargeable on the *amount* of the consideration if the consideration is solely Irish money. If the consideration is expressed in a foreign currency or if it consists of stocks or marketable securities or debts (see **sections 9, 40 and 41**, respectively) with or without any money consideration then Stamp Duty is chargeable on the *value* of the consideration.

The consideration is the actual consideration and not the consideration recited in the instrument if that consideration differs from the actual consideration.

Where the transfer is by way of voluntary disposition *inter vivos* Stamp Duty is chargeable on the market value of the property transferred (see **section 30**).

Special provisions apply where:

1. the conveyance on sale is combined with a building agreement for a dwellinghouse or apartment (see **section 29**),
2. where the residential property being transferred is a relevant residential unit within the meaning of section 31E,
3. the consideration is payable periodically (see section 42),

4. part of the consideration consists of covenants to improve the property being transferred (see **section 43**),
5. the consideration cannot be ascertained (see **section 44**),
6. the consideration has to be apportioned (see **section 45**),
7. there are sub-sale arrangements (see **section 46**),
8. there is more than one instrument of conveyance or transfer (see **section 47**), and
9. valued-added tax is included in the consideration (see **section 48**).

2. Rates of Duty

Where the consideration is attributable to **residential property**, the **standard rates** of Stamp Duty are:

- 1% where the consideration does not exceed €1 million,
- 2% on any consideration exceeding €1 million up to €1.5 million, and
- 6% on any consideration exceeding €1.5 million.¹

Where the consideration is attributable to **3 or more residential units in an apartment block**, the rates of Stamp Duty are:

- 1% on the consideration up to €1 million, and
- 2% on the balance.²

Where the consideration is attributable to **a relevant residential unit** within the meaning of **section 31E**, Stamp Duty is payable at a rate of 15% on the consideration.³

Where the consideration is attributable to **non-residential property**,⁴ Stamp Duty is chargeable at 7.5% on any consideration.

Larger transaction or series of transactions

Because the duty applicable to a particular instrument in the case of residential property depends on the amount or value of the consideration paid - the greater the amount or value of the consideration the higher the duty applicable - a Stamp Duty liability could easily be reduced or avoided by the simple expedient of breaking what is in effect one transaction into a number of smaller transactions. To ensure that this does not happen this head of charge provides that the lower rate of duty of 1% only applies to the first €1,000,000 of the consideration where the transaction being effected by that instrument does not form part of a larger transaction or of a series of transactions. Where the

¹ Provided for in Paragraph (1)(b)(i) of the *CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance* head of charge.

² Provided for in Paragraph (1)(b)(ii).

³ Provided for in Paragraph (1)(b)(iii).

⁴ Provided for in Paragraph (4).

transaction does form part of a larger transaction or series of transactions the duty which will then apply will be based on the aggregate amount or value of the consideration.

Determination as to whether a transaction is part of a larger transaction or series of transactions

It is often difficult to decide whether a particular transaction is part of a larger transaction or series of transactions. The rule is that there must be some form of interdependence involved (e.g. default by the purchaser on one purchase would enable the vendor to pull out of all the purchases) but this interdependence need not be contractual (e.g. the purchaser gets a lower price by virtue of agreeing to buy 2 properties rather than one). Generally, in the case of sales by private treaty where there are a number of sales between 2 parties at or about the same time, irrespective of whether there is a single contract or several contracts, there is a strong presumption that each individual conveyance must form part of a larger transaction or series of transactions. Sales at auction, on the other hand, where the property is sold in separate lots are regarded as separate transactions.

Example 1

A buys 6 apartments from DIY Construction Ltd. He pays €220,000 each for apartment nos. 1, 2 and 3 and €230,000 each for apartment nos. 4, 5 and 6. 6 contracts and 6 conveyances are drawn up. Because A bought so many apartments DIY Construction Ltd sold them at a small discount on the advertised price. As the transactions are interdependent the duty applicable to each conveyance is the following:

| | |
|---|----------------|
| Duty on aggregate consideration of €1,350,000 | = € 17,000 |
| €1,000,000 x 1% | = €10,000 |
| €350,000 x 2% | = € 7,000 |
| Duty for apartments 1, 2 and 3 | = €8,311 each |
| Duty for apartments 4, 5 and 6 | = €8,688 each. |

Example 2

A attends a public auction and successfully bids for lots 1 and 2. For lot 1, the hammer price was €940,000 and for lot 2 the hammer price was €290,000. Both lots comprised residential property. As the 2 properties were sold in separate lots at a public auction the stampable consideration for lot 1 is €940,000 and for lot 2 the stampable consideration is €290,000.

Lot 1 – duty payable = €9,400 (€940,000 x 1%).

Lot 2 – duty payable = €2,900 (€290,000 x 1%).

Example 3

A attends a public auction and successfully bids for lot 3. Lot 3 comprises 4 residential properties (A, B, C & D). The hammer price was €2,200,000. The consideration is apportioned between the 4 properties - €300,000 for Property A, and €500,000 for Property B, €600,000 for property C and €800,000 for property D.

The total duty is €62,000 (€1,000,000 @ 1%, €500,000 @ 2% and €700,000 @ 6%) and the duty is apportioned on a pro rata basis between Property A (€8,455), Property B (€14,091), Property C (€16,909) and Property D (€22,545).

Exchanges of property

Where property is exchanged (see **section 37**) each conveyance or transfer comprised in the exchange is regarded as a separate transaction i.e. it is not regarded as part of a larger transaction or series of transactions.

Apportionment of consideration

Where consideration has to be apportioned a higher duty may apply in the case of residential property – see examples in **section 45(1), (2) and (3)**.

3. Mixed Property

In a mixed property situation, the residential part is not aggregated with the non-residential part for the purposes of determining the Stamp Duty (see head of charge and **section 7(c)**). A mixed property includes a property part of which is residential and part of which is non-residential (e.g. living quarters over a shop) or 2 properties one of which is residential and the other non-residential (e.g. a shop and a house).

Example 1

A building is bought for €800,000. It comprises a retail shop at ground floor level and a residential apartment overhead. When apportioned on a just and reasonable basis the amount of the consideration attributed to the residential apartment is €400,000. The retail shop attracts duty of €30,000 (i.e. €400,000 x 7.5%) and the residential apartment has a Stamp Duty liability of €4,000 (i.e. €400,000 x 1%).

Example 2

2 separate premises are bought - one a house and the other a bakery - for €291,000. The consideration is apportioned on a just and reasonable basis, €126,000 being attributable to the house and €165,000 to the bakery. The house attracts duty of €1,260 (€126,000 x 1%). Duty of €12,375 is chargeable on the bakery (€165,000 x 7.5%).

Example 3

2 separate premises are bought - one a shop with living quarters overhead and the other a house – for €1,285,000. The consideration is apportioned on a just and reasonable basis. €310,000 is attributable to the living quarters and €185,000 to the shop. The consideration attributable to the house is €790,000. Stamp Duty is chargeable as follows:

- living quarters: Stamp Duty = €3,381 (i.e. aggregate consideration for residential

property is €1,100,000 – total duty of €12,000 for residential elements (€1,000,000 x 1% and €100,000 x 2%) apportioned on a pro rata basis),

- shop: Stamp Duty = €13,875 (€185,000 x 7.5% - no aggregation between non-residential and residential property),
- house: Stamp Duty = €8,618 (*i.e.* aggregate consideration for residential property is €1,100,000 – total duty of €12,000 for residential elements (€1,000,000 x 1% and €100,000 x 2%) apportioned on a pro rata basis.)

4. Consanguinity Relief⁵

Transfers of non-residential property between certain blood relatives qualify for a reduced rate of Stamp Duty up to 31 December 2014. For conveyances or transfers on or before 31 December 2017, the reduced rate is half the rate of Stamp Duty which would otherwise apply. Conveyances or transfers after this date are chargeable at the rate of 1%.

This relief is extended:

- to 31 December 2015 in respect of transfers or conveyances of farmland **by a person of any age**,
- from 1 January 2016 to 31 December 2017 in relation to transfers or conveyances of farmland **but only where the individual transferring/conveying the farmland has not reached the age of 67 at the date of transfer/conveyance**, and
- from 1 January 2018 to 31 December 2028 in relation to transfers or conveyances of farmland, **the upper age limit of 67 no longer applies**.

The individual to whom the land is transferred/conveyed must farm the land or lease it for a period of not less than 6 years to someone who farms the land.

The person farming the land must do so on a commercial basis and with a view to the realisation of profits for not less than 50% of the person's normal working time **or** be the holder of a qualification set out in Schedule 2 or 2A to the Act or a trained farmer qualification as set out in **section 654A** of the **Taxes Consolidation Act 1997**.

Revenue accepts for the purpose of this relief that "**normal working time**" including on-farm and off-farm working time approximates to 40 hours per week. This will enable farmers with off-farm employment to qualify for the relief provided they spend a minimum average of 20 hours working per week working on the farm. Where anyone can show that their "**normal working time**" is somewhat less than 40 hours a week, then the 50% requirement will be applied to the actual hours worked – subject to the overriding requirement that the farm is farmed on a commercial basis and with a view to the realisation of profits.

The Revenue Commissioners also accept that the relief is available where the land is leased to a partnership / to a company, where the partners / main shareholder and a working

⁵ Detailed guidance on Consanguinity Relief is available in the [Consanguinity Relief Tax and Duty Manual](#).

director (as appropriate) satisfy the above conditions.

Where the conditions set out above are not complied with at any time the standard rate of duty as detailed in paragraph 4 will apply together with interest and (where appropriate) penalties from the date compliance with any of the conditions ceased.

In order to qualify for the relief, the person (or each of them if there is more than one) becoming beneficially entitled to the property transferred must be related to the person (or each of them if there is more than one) previously so entitled in one of the following ways *i.e.* as a:

- a) lineal descendant (child, grandchild, etc.),
- b) parent,
- c) grandparent,
- d) step-parent,
- e) husband (see also **section 96**),
- f) wife (see also **section 96**),
- g) brother of a parent (uncle),
- h) sister of a parent (aunt),
- i) brother,
- j) sister,
- k) lineal descendant of a parent (step-brother or step-sister),
- l) lineal descendant of a husband (step-child),
- m) lineal descendant of a wife (step-child),
- n) lineal descendant of a brother (nephew or niece),
- o) lineal descendant of a sister (nephew or niece),
- p) civil partner (see also **section 96**),
- q) civil partner of a parent, or
- r) lineal descendant of a civil partner.

For the purposes of Stamp Duties chargeable on conveyances or transfers of **land**:

- **section 27 of the Adoption Act, 1952**, provides that an **adopted person** is considered to be the child of the adopter(s) and not the child of any other person;
- section 45 of the Finance Act, 1972, as amended by **section 214 of the Finance Act, 1992**, provides that a child **adopted** under a foreign adoption law is deemed to be related to any other person as if s/he were a child of the adopter(s) and not the child of any other person;
- **section 39 of the Finance Act, 1960**, provides that a person who was 21 years of age or more on 1 January, 1953, and who proves to the satisfaction of the Revenue Commissioners that from the age of 7 years or earlier s/he was **cared for and maintained at their own expense**, during the period defined by that Act, by a married couple other than his or her parents (if s/he was born to his parents in lawful wedlock) is considered to be a child of that couple and not the child of any other person.

With effect for **all** instruments executed on or after 14 January 1988, **section 74 of Finance Act, 1988 (now section 8 of the Taxes Consolidation Act, 1997)** provides that any relationship between persons is to be construed in accordance with **section 3 of the Status of Children Act, 1987**. **Section 3** provides that the relationship between every person and his father or mother (or either of them) will, unless the contrary intention appears, be determined irrespective of whether his father or mother are or have been married to each other, and all other relationships will be determined accordingly. **Section 3** also protects the position of an adopted person by deeming him or her to be, from the date of the adoption, the child of the adopter or adopters and not the child of any other person or persons.

For conveyances or transfers of land, executed on or after 31 March 2006, “**lineal descendant**” includes a foster child. A foster child is a person, being a transferee, who, prior to the date of execution of the instrument in respect of which relief from duty is claimed, has resided with, was under the care of and was maintained at the expense of the transferor throughout:

- a period of 5 years, or
- periods which together comprised at least 5 years,

prior to that person reaching 18 years of age but only if the claim for relief is not based on the uncorroborated testimony of one witness (see definition of “**lineal descendant**” in **section 1**).

5. Deemed Conveyances on Sale

Certain instruments are chargeable to Stamp Duty as if they were conveyances on sale - see **sections 30 - 35, 27 - 38**.

6. Stamps Required

In addition to money stamps the instrument may also need to be impressed with a denoting stamp (see **section 11**).

COUNTERPART.

These instruments are chargeable under the “**DUPLICATE or COUNTERPART of any instrument chargeable with any duty**” head of charge.

COVENANT in relation to any annuity on the original creation and sale of that annuity.

A covenant is a promise under seal. See **section 32**.

DRAFT for money.

Prior to the deletion of the “**BILL OF EXCHANGE**” head of charge by **Finance Act 2021**, drafts were chargeable to Stamp Duty under that head of charge.

DUPLICATE or COUNTERPART of any instrument chargeable with any duty.

See **section 13**. If the original instrument is not chargeable with Stamp Duty (i.e. it does not come within the charge or it is exempt or relieved from duty) then the duplicate or counterpart is not liable either. A duplicate or counterpart must be impressed with a denoting stamp (see **section 11**).

Duplicates and counterparts are liable to a fixed duty of €12.50. However, if the amount of *ad valorem* duty chargeable on the original instrument is less than €12.50 the amount of duty to which the duplicate or counterpart is liable is limited to the amount of duty paid on the original.

EXCHANGE.

See **section 37**. An exchange of stocks or marketable securities for other stocks or marketable securities is a conveyance on sale (see **section 40**).

LEASE.

Provisions relating to leases

See **Chapter 4 of Part 5** and **Part 7**.

Meaning of “lease”, “rent”, “premium” and “indefinite”

“**Lease**” is not defined but essentially it means that the tenant must get exclusive possession of the property. Neither is “**rent**” or “**premium**” defined. Basically “**rent**” means the sum paid for the exclusive *use* of the land while the “**premium**” is a sum of money other than rent paid for the granting of a lease. Payments such as service charges (e.g. charges in respect of electricity, up-keep of common areas) are not rent unless expressly stated in the lease to be recoverable as rent. “**Indefinite**” means periodical e.g. weekly, monthly, yearly.

Instruments within the charge

This head of charge deals only with the *creation* of a lease of *immovable property or rights relating to such property*. Leases of movable property such as motor cars or machinery are not liable to Stamp Duty. Where the lease is of a dwellinghouse for a period not exceeding 35 years or for an indefinite term and the rent does not exceed €50,000 p.a. that lease is exempt from Stamp Duty (see paragraph (1)).

Previously the limits were:

- €40,000 p.a. for instruments executed before 18 December 2023
- €30,000 p.a. for instruments executed before 11 October 2017

- €19,050 p.a. for instruments executed before 13 March 2008

Stamp Duty is chargeable both on the rent and on any premium (or fine) payable (see **section 7(b)**).

Stamp Duty payable on leases which refer to a “**relevant residential unit**” within the meaning of **section 31E** except where transitional arrangements under **subsection (17)** apply, shall be chargeable at 15%.⁶

Example

‘A’ leases his shop to ‘B’ for a term of 7 years. The rent reserved is €5,000 p.a. and there is a premium payable of €20,000. Stamp Duty is chargeable on the rent and on the premium.

Calculation of duty on rent

In the case of rent, duty is chargeable on the annual average rent. The rate of duty applicable is dependent on the term of the lease.

Calculation of duty on premium

In the case of a premium the rates are the same as those set out in the “**CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance**” head of charge ([see page 7 above](#)). *Consanguinity relief does not apply.*

The consideration for Stamp Duty purposes is consideration which consists of money, stock or security (see paragraph (3) of head of charge) or the value of any produce or goods (see **section 51**) which forms part of the consideration.

Rent review clause

A rent review clause is chargeable under paragraph (5). However, if the Revenue Commissioners are not satisfied about the genuineness of the rent expressed in the lease and how the rent review clause is expressed to operate they may invoke **section 55**.

Option to renew

A lease with an option to renew is chargeable only in relation to the original specified term.

Stamps Required

In addition to money stamps the instrument may also need to be impressed with a denoting stamp (see **section 11**)

⁶ Rate increased from 10% to 15% on 2 October 2024, by **Finance Act 2024**.

ORDER for the payment of money.

Prior to the deletion of the “**BILL OF EXCHANGE**” head of charge by **Finance Act 2021**, orders were chargeable to Stamp Duty under that head of charge.

PARTITION or DIVISION.

See **section 38.**

RELEASE or RENUNCIATION of any property, or of any right or interest in any property.

See **section 63.**

If the effect of the release is to convey property, or any right or interest in property, to another person then the release is chargeable as a conveyance. If the release is on sale then it is chargeable as a conveyance on sale.

Example

A has a life interest in a farm. On her death the farm will pass to her brother, B. A executes a release of her life interest in favour of B in consideration of B paying A €10,000. The release is chargeable as a conveyance on sale.

SURRENDER of any property, or of any right or interest in any property.

See **section 67.**

If the effect of the surrender is to convey property, or any right or interest in property, to another person then the surrender is chargeable as a conveyance. If the surrender is on sale then it is chargeable as a conveyance on sale.

TRANSFER.

These instruments are chargeable under the “**CONVEYANCE or TRANSFER**” heads of charge.

SCHEDULE 2**Qualifications for Young Trained Farmers Relief -****Section 81****1. Qualifications awarded by Teagasc:**

- (a) Diploma in Farming;
- (b) Diploma in Commercial Horticulture;
- (c) Diploma in Amenity Horticulture;
- (d) Diploma in Pig Production;
- (e) Diploma in Poultry Production.

2. Qualifications awarded by the Farm Apprenticeship Board:

- (a) Certificate in Farm Management;
- (b) Certificate in Farm Husbandry;
- (c) Trainee Farmer Certificate.

3. Qualifications awarded by a third-level institution:

- (a) Degree in Agricultural Science awarded by the National University of Ireland through University College Dublin;
- (b) Degree in Horticultural Science awarded by the National University of Ireland through University College Dublin;
- (c) Degree in Veterinary Science awarded by the National University of Ireland through University College Dublin;
- (d) Degree in Rural Science awarded by the National University of Ireland through University College Cork or by the University of Limerick;
- (e) Diploma in Rural Science awarded by the National University of Ireland through University College Cork;
- (f) Degree in Dairy Science awarded by the National University of Ireland through University College Cork;
- (g) Diploma in Dairy Science awarded by the National University of Ireland through University College Cork;

4. Certificates awarded by the National Council for Educational Awards:

- (a) National Certificate in Agricultural Science studied through Kildalton Agricultural College and Waterford Regional Technical College;
- (b) National Certificate in Business Studies (Agri-business) studied through the Franciscan Brothers Agricultural College, Mountbellew, and Galway Regional Technical College.

SCHEDULE 2A Qualifications for Young Trained Farmers Relief - Section 81A

1. Qualifications awarded by the Further Education and Training Awards Council (FETAC):

- (a) Vocational Certificate in Agriculture — Level 3;
- (b) Advanced Certificate in Agriculture;
- (c) Vocational Certificate in Horticulture — Level 3;
- (d) Vocational Certificate in Horse Breeding and Training — Level 3;
- (e) Vocational Certificate in Forestry — Level 3;
- (f) Awards other than those referred to in subparagraphs (a) to (e) of this paragraph which are at a standard equivalent to the standard of an award under subparagraph (a) of this paragraph.

2. Qualifications awarded by the Higher Education and Training Awards Council (HETAC):

- (a) National Certificate in Agriculture;
- (b) National Diploma in Agriculture;
- (c) National Certificate in Science in Agricultural Science;
- (d) National Certificate in Business Studies in Agri-Business;
- (e) National Certificate in Technology in Agricultural Mechanisation;
- (f) National Diploma in Horticulture;
- (g) National Certificate in Business Studies in Equine Studies;
- (h) National Certificate or Diploma awards other than those referred to in subparagraphs (a) to (g) of this paragraph.

3. Qualifications awarded by other third-level institutions:

- (a) Primary degrees awarded by the faculties of General Agriculture and Veterinary Medicine at University College Dublin;
- (b) Bachelor of Science (Education) in Biological Sciences awarded by the University of Limerick;
- (c) Bachelor of Science in Equine Science awarded by the University of Limerick;
- (d) Diploma or Certificate in Science (Equine Science) awarded by the University of Limerick.

SCHEDULE 3 Enactments Repealed or Revoked

See *section 160*.

SCHEDULE 4 Consequential Amendments

See *section 162*.

APPENDIX 1 Terms defined in Interpretation Act

This Appendix sets out those terms, used in the **Stamp Duties Consolidation Act 1999**, which are defined in **section 21 of the Interpretation Act 2005**. The definitions contained in the 2005 Act apply unless the context otherwise requires.

| Interpretation Act 2005 | Stamp Duties Consolidation Act 1999 |
|--------------------------------|---|
| affidavit | ss134 and 157 |
| the Circuit Court | ss21(2), 134(1) and 159(2) |
| Dáil Éireann | ss3(5), 29(8), 53(8), 78(2), 91A(9), 92(5) and 159B(8)(b) |
| the District Court | ss134(1), 140, 141(1), 149(2) and 159(2) |
| the Government | ss113(a)(i) |
| Great Britain | s113(a)(iv) |
| the High Court | ss21(2), 92B(8)(b) (“decree of nullity”) and 138(2) |
| land | 21(5), 31(1)(b), 35(1), 50, 82(1), 93A, 94(2), 95(2) and (3), 99, 99A, 100(1), 106A and 121 |
| month | ss14(2), 26, 36(2)(b), 45A(2), (4) and (6), 59(1)(a), 61(2)(c), 68(1) (“relevant period”), 77(2)(e)(ii), 80(3)(b) and (9), 81(5)(a), 81A(9)(c), 87(1) (“stock borrowing”) and (3), 87A(1), (3) and (4), 91(2)(c), 91A(6)(b), 92(2)(b), 92A(3)(b), 92B(4)(b), 117(3), 123(2), (7) and (11)(b), 123A(2), (7) and (11)(b), 123B(2), 124(1)(a) (“relevant period”), (1)(b), (2)(a) (“relevant period”), (2)(b) and (5), 125(1) (“quarter”), 126(1)(a) (“relevant period”) and (7), 126A(1)(a) (“year 2001”), 141(3), 148(1) and 156 |
| oath | ss140 and 157 |
| the Oireachtas | ss3(6), 80(2)(a), 86(a), 111 and 113(a)(i) |
| statutory declaration | ss20(9), 29(5), 53(5), 75(4), 79(6)(a) and (7)(a), 80(7)(a) and (8)(a), 151(1), 155(2) and 157 |
| writing | ss1(1), (“instrument”, “policy of insurance”), 2(3) 6, 10(2), 21(3), 75(4), 81(3)(b), 81A(7)(b), 81AA(8)(b), 81B(1)(b)(iii), (2)(d) and (3), 91(2)(b)(ii), 91A(1)(b)(iii) and (iv), (2) and (5), 92(1)(b)(ii), 92A(2)(b)(ii), 92B(3)(b)(ii), 108A(3)(b), 123(2), 123A(2), 123B(2), 124(1)(b) and (2)(b), 125(2), 126(2), 126A(2) and (7)(a), 128(2), 139(e), 144, 151(1)(a) |

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| year | ss1(1) (“child”, “residential property”), 3(6), 12(2), 18, 29(4)(b) and (7), 33(2), 34, 35(1), 42(1) and (2), 50, 53(4)(b) and (7), 79(7)(b), 80(8)(b) and (c), 81(1) (“young trained farmer”), (3)(b), (5) and (7)(a)(i) and (ii), 81A(1) (“young trained farmer”), (3)(a), (9)(c) and (d), and (11)(a)(i) and (ii), 81AA(1) (“young trained farmer”), 81B(1)(a)(“valid consolidation certificate”), (2)(d), (3) and (9)(a), 87(4), 87A(5), 91(2)(b)(ii), 91A(4)(b), 92(1)(b)(ii), 92A(2)(ii), 92B(3)(b)(ii), 119(4) to (6), 123B(2) and (3), 124(1)(a)(“relevant period”), (2)(a)(“relevant period”), (5)(a)(i) and (ii), and (5A), 125(2), 151(2)(a), 152, 154, 159A(1), 159C(1) (“relevant period”) and 163(3) |
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In addition, **section 18 of the Interpretation Act 2005**, provides that the word “**person**”, unless the contrary intention appears, shall be construed as importing a body corporate (whether a corporation aggregate or a corporation sole) and an unincorporated body of persons as well as an individual.

