



Number 31 of 2007

FINANCE (NO. 2) ACT 2007

ARRANGEMENT OF SECTIONS

Section

1. Amendment of section 92B (residential property first time purchaser relief) of Stamp Duties Consolidation Act 1999.
 2. Short title and construction.
-

[No. 31.]

Finance (No. 2) Act 2007.

[2007.]

ACTS REFERRED TO

Stamp Duties Consolidation Act 1999

1999, No. 31



Number 31 of 2007

FINANCE (NO. 2) ACT 2007

AN ACT TO PROVIDE FOR THE AMENDMENT OF THE
STAMP DUTIES CONSOLIDATION ACT 1999.

[9th July, 2007]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—(1) Section 92B of the Stamp Duties Consolidation Act 1999 is amended—

Amendment of
section 92B
(residential
property first time
purchaser relief) of
Stamp Duties
Consolidation Act
1999.

(a) by substituting the following for subsection (2):

“(2) Stamp duty shall not be chargeable under or by reference to paragraphs (2) to (6A) of the Heading ‘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’ or clauses (ii) to (vii) of paragraph (3)(a) of the Heading ‘LEASE’, as the case may be, in Schedule 1 on any instrument to which this section applies.”,

(b) in subsection (3)—

(i) in paragraph (a) by substituting “first time purchaser,” for “first time purchaser, or”,

(ii) in paragraph (b) by substituting “during that period, and” for “during that period.”,

and

(iii) by inserting the following after paragraph (b):

“(c) any instrument, executed on or after 31 March 2007 and on or before the date of the passing of the *Finance (No. 2) Act 2007*, that does not contain such a statement as is referred to in paragraph (a) or (b)—