



STATUTORY INSTRUMENTS

S.I. No. 783 of 2007



FINANCE ACT 2007 (COMMENCEMENT OF SECTION 104(1)) ORDER
2007

(Prn. A7/2176)

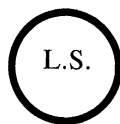
S.I. No. 783 of 2007

FINANCE ACT 2007 (COMMENCEMENT OF SECTION 104(1)) ORDER
2007

I, BRIAN COWEN, Minister for Finance, in exercise of the powers conferred on me by section 104(2) of the Finance Act 2007 (No. 11 of 2007) hereby order as follows:

1. This Order may be cited as the Finance Act 2007 (Commencement of Section 104(1)) Order 2007.

2. Section 104(1) of the Finance Act 2007 (No. 11 of 2007) comes into operation on the day of the making of this Order.



GIVEN under my Official Seal,
3 December 2007

BRIAN COWEN.
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 7th December, 2007.*

EXPLANATORY NOTE

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

This Order provides that Section 104(1) of the Finance Act 2007 comes into operation on 3rd December 2007.

Section 104(1) of the Finance Act 2007 inserted a new section 81C into the Stamp Duties Consolidation Act 1999. This allows a farmer to claim relief from stamp duty where the farmer sells farm land and purchases farm land, in order to consolidate that farmer's holding, where both the sale and purchase of farm land occur within 18 months of each other.

The relief applies to instruments executed on or after 1 July 2007 and on or before 30 June 2009.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
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(Teil: 01 - 6476834/35/36/37; Fax: 01 - 6476843)
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DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE
SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2
or by mail order from
GOVERNMENT PUBLICATIONS, POSTAL TRADE SECTION,
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(Tel: 01-6476834/35/36/37; Fax: 01-6476843)
or through any bookseller.

€1.27

ISBN 1-4064-3474-4



9 781406 434743