



STATUTORY INSTRUMENTS.

S.I. No. 136 of 2021



FINANCE ACT 2020 (SECTION 49(1)) (COMMENCEMENT) ORDER 2021

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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 49(2) of the Finance Act 2020 (No. 26 of 2020) hereby order as follows:

1. This Order may be cited as the Finance Act 2020 (Section 49(1)) (Commencement) Order 2021.

2. The 27th day of March 2021 is appointed as the day on which section 49(1) of the Finance Act 2020 (No. 26 of 2020) comes into operation.



GIVEN under my Official Seal,
24 March, 2021.

PASCHAL DONOHOE,
Minister for Finance.

EXPLANATORY NOTE

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

This Order commences Section 49 of Finance Act 2020 (No.26 of 2020). Section 49 provides for the extension, by two years from 31 December 2020 to 31 December 2022, of the farm consolidation stamp duty relief, as provided under section 81C of the Stamp Duties Consolidation Act 1999 (SDCA 1999). This relief provides that a 1% rate of stamp duty can apply to instruments giving effect to acquisitions and disposals of agricultural land where those instruments are executed in the period 1 January 2018 to 31 December 2022, and where the land transactions qualify for a 'Farm Restructuring Certificate' from Teagasc.

The Order takes effect from 27 March 2021.

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