

Deeds of enlargement. FA1986 s96(2) and (3) 35.—(1) A declaration by deed under section 65 (2) of the Conveyancing Act, 1881 , to the effect that, from and after the execution of the deed, a term subsisting in land shall be enlarged, shall, where the term was created by an instrument executed within 6 years of the date of the execution of the deed, be charged to stamp duty as a conveyance or transfer on sale of that land for a consideration equal to the value of the land and that value shall be determined without regard to that term or any part of that term.

(2) Section 82 shall not apply to a deed which is chargeable to stamp duty under subsection (1).