

Purchase of land from Land Commission. FA1967 s20 94.—(1) In this section “qualified person” has the same meaning as in section 5 of the Land Act, 1965 , and “advance” means an advance under that section.

(2) Stamp duty shall not be chargeable on an instrument giving effect to the purchase of land by a qualified person, being an instrument either—

(a) which contains a charge on the land in favour of the Irish Land Commission for repayment of an advance, or

(b) on which there is endorsed an order made by the Irish Land Commission charging the land with an advance.