"the Act of 1964" means the Registration of Title Act 1964;

"the Registrar" means the Registrar of Titles;

"relevant period", in relation to a person's application to be registered as owner of property, means the period commencing on 28 February 1974 and ending on the date as of which the registration was made, but—

- (a) where the certificate referred to in subsection (2) is a certificate for a period ending prior to the date of the registration, the period covered by the certificate shall be deemed to be the relevant period if, at the time of the registration, the Registrar had no reason to believe that a death relevant to the application for registration occurred after the expiration of the period covered by the certificate, and
- (b) where the registration of the person (if any) who, at the date of that application, was the registered owner of the property had been made as of a date after 28 February 1974, the relevant period shall commence on the date as of which that registration was made;

"the Rules of 1972" means the Land Registration Rules 1972).

- (2) A person shall not be registered as owner of property in a register of ownership maintained under the Act of 1964 on foot of an application made to the Registrar on or after the date of the passing of this Act which is—
  - (a) based on possession, and
- (b) made under the Rules of 1972, or any other rule made for carrying into effect the objects of the Act of 1964,

unless the applicant produces to the Registrar a certificate issued by the Commissioners to the effect that the Commissioners are satisfied—

- (i) that the property did not become charged with gift tax or inheritance tax during the relevant period, or
- (ii) that any charge for gift tax or inheritance tax to which the property became subject during that period has been discharged, or will (to the extent that it has not been discharged) be discharged within a time considered by the Commissioners to be reasonable.
- (3) In the case of an application for registration in relation to which a solicitor's certificate is produced for the purpose of rule 19(3), 19(4) or 35 of the Rules of 1972, the Registrar may accept that the application is not based on possession if the solicitor makes to the Registrar a declaration in writing to that effect.

- (4) Where, on application to them by the applicant for registration, the Commissioners are satisfied that they may issue a certificate for the purpose of subsection (2), they shall issue a certificate for that purpose, and the certificate and the application for that certificate shall be on a form provided by the Commissioners.
- (5) A certificate issued by the Commissioners for the purpose of subsection (2) shall be in such terms and subject to such qualifications as the Commissioners think fit, and shall not be a certificate for any other purpose.
- (6) In subsection (2), the reference to a certificate issued by the Commissioners shall be construed as including a reference to a certificate to which subsection (7) relates, and subsection (2) shall be construed accordingly.
  - (7) (a) In this subsection—

"the relevant particulars" means the particulars of title to the relevant property which are required to be produced to the Registrar for the purposes of paragraph 2 of Form 5 of the Schedule of Forms referred to in the definition of "Forms" contained in rule 2(1) of the Rules of 1972;

"the relevant property" means the property in respect of which the application for registration is being made.

- (b) A certificate to which this subsection relates is a certificate by the solicitor for the applicant for registration in which it is certified, on a form provided by the Commissioners, that the solicitor—
  - (i) is satisfied—
- (I) in a case where the applicant is a statutory authority within the definition of "statutory authority" contained in section 3(1) of the Act of 1964, that the market value of the relevant property at the time of the application does not exceed €127,000, or
  - (II) in any other case, that-
  - (A) the area of the relevant property does not exceed 5 hectares, and
  - (B) the market value of the relevant property at the time of the application does not exceed €19,050,

and

(ii) having investigated the title to the relevant property, has no reason to believe that the relevant particulars, in so far as relating to the relevant property at any time during the relevant period, are particulars which related at that time to significant other real property, that is, real property which, if combined with the relevant property for the purposes of subparagraph (i), would cause a limit which applies to the relevant property by virtue of that subparagraph to be exceeded.

- (8) Notwithstanding subsection (7), a certificate by the solicitor for the applicant for registration shall be a certificate to which subsection (7) relates if it certifies, on a form provided by the Commissioners, that the solicitor is satisfied that—
- (a) the area of the property in respect of which the application for registration is being made does not exceed 500 square metres,
  - (b) the market value of that property at the time of the application does not exceed €2,540, and
- (c) the application is not part of a series of related applications covering a single piece of property the total area of which exceeds 500 square metres or the market value of which at the time of the application exceeds €2,540.