

Charities. FA 1979 s50 82.—(1) Stamp duty shall not be chargeable on any conveyance, transfer or lease of land made, or agreed to be made, for charitable purposes in the State or Northern Ireland to a body of persons established for charitable purposes only or to the trustees of a trust so established.

(2) Subsection (1) shall not apply to a conveyance, transfer or lease unless that conveyance, transfer or lease has, in accordance with section 20, been stamped with a particular stamp denoting that it is not chargeable with stamp duty.