

Particulars delivered stamps. FA1994 s107(1) to (3) and (6) 12.—(1) In this section “fee simple”, “interest”, “land” and “lease” have the same meanings, respectively, as in section 41 of the Finance (1909-10) Act, 1910 , and references to a “transferee” or a “lessee” include the personal representatives of any transferee or lessee.

(2) It shall be the duty of the transferee or lessee, on the occasion of any transfer of the fee simple of any land or of any interest in land or on the grant of any lease of any land for a term exceeding 14 years (whether the transfer or lease is on sale or operates as a voluntary disposition inter vivos), to present to the Commissioners such particulars in relation to such class or category of transfer or lease as they may prescribe by regulations and, without prejudice to the generality of the foregoing, the regulations may make provision in relation to all or any of the following matters:

- (a) the form in which the particulars are to be delivered;
- (b) the time limits within which the particulars are to be delivered;
- (c) the manner in which the land is to be described or classified;
- (d) the furnishing of tax reference numbers of the parties to the instrument.

(3) Notwithstanding anything in section 20 or 127, any transfer or lease to which regulations made pursuant to subsection (2) apply shall not, other than in criminal proceedings or in civil proceedings by the Commissioners to recover stamp duty, be given in evidence, or be available for any purpose unless it is stamped with a stamp denoting that all particulars prescribed by the Commissioners have been delivered.

(4) If the transferee or lessee fails to comply with this provision, such person shall be guilty of an offence and section 1078 (which relates to revenue offences) of the Taxes Consolidation Act, 1997 , shall for the purposes of such offence be construed in all respects as if such offence were an offence under subsection (2) of that section.