



STATUTORY INSTRUMENTS.

S.I. No. 686 of 2025

FINANCE ACT 2025 (SECTION 86(1)) (COMMENCEMENT) ORDER 2025

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I, SIMON HARRIS, Minister for Finance, in exercise of the powers conferred on me by section 86(2) of the Finance Act 2025 (No. 18 of 2025), hereby order as follows:

1. This Order may be cited as the Finance Act 2025 (Section 86(1)) (Commencement) Order 2025.
2. The 1st day of January 2026 is appointed as the day on which section 86(1) of the Finance Act 2025 (No. 18 of 2025) shall come into operation.



GIVEN under my Official Seal,
30 December, 2025.

SIMON HARRIS,
Minister for Finance.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

This Order commences section 86(1) of Finance Act 2025 (No. 18 of 2025).

Section 86 amends section 81C of the Stamp Duties Consolidation Act 1999 which provides for a relief from Stamp Duty where, within a 24-month period, land holdings are consolidated by way of linked disposals of qualifying land and acquisitions of qualifying land.

Section 86(1) extends the availability of the relief by four years so that it will apply to instruments executed on or before 31 December 2029.

Section 86(1) also widens the scope of the relief to include non-commercial woodland. Where the relief is claimed in respect of non-commercial woodland, it must be the intention of the person acquiring the land to retain ownership of it, and use it for conservation purposes, for 5 years.

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