112Q. Certain residential agreements with charitable bodies exempt

- (1) Notwithstanding anything in this Act, duty shall not be charged on an agreement between
 - (a) a charitable body or a body established for similar public purposes; and
 - (b) a qualified person,

and for the purpose of granting the qualified person the right to occupy residential accommodation that is not available to a non-qualified person.

(2) In subsection (1) —

"qualified person" means a person —

- (a) with a disability within the meaning of section 3 of the *Disability Services Act 1993*; or
- (b) who is 55 or over, or who is or was the spouse of such a person, or who, with such a person, is or was one of a *de facto* married couple (as that expression is defined in section 75C (4)).

[Section 112Q inserted by No. 13 of 1997 s.41 (1).]