Stamp Duties Consolidation Act 1999

(as amended by subsequent Acts up to and including the Finance (No. 2) Act 2013)

Notes for Guidance



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case. Note: Words and phrases which appear in this book but which do not appear in the Stamp Duties Consolidation Act, 1999, are italicised.

Definitions are also listed under Words and Phrases

account,

defined, s124(1)(*a*); s124(2)(*a*)

account holder

defined, s124(1)(a), (2)(a)

accountable person

may appeal against assessment, s21(2)
in relation to assignments of policies of life insurance, s130
in relation to certain contracts, s31(1); s36(2)
defined, s1(1); s71(*a*)
liability to pay, s2(4); s20(2); s71(*f*)(i)
in case of money received for duty, s138
securities title to which is transferred
electronically, s71(*a*)

accounting period

defined, s123(1); s123A(1); s125A

acquiring company, s80(1)(b); s80A(1)

Acts referred to

see also Taxes Consolidation Act; Appendix 5 Adoption Acts, Sch 1 ("CONVEYANCE or TRANSFER on sale of any property, etc.' - consanguinity relief) Assurance Companies Act, 1909, s125(1) Bills of Exchange Act, 1882, s1(1) Bills of Sale (Ireland) Act, 1879, Sch 1 Bills of Sale (Ireland) Act (1879) Amendment Act, 1883, Sch 1 Building Societies Act, 1989, s103(1); s123(1); s123A(1) Capital Acquisitions Tax Consolidation Act 2003, s19; s91(2)(*b*)(ii); s91A(5); s92(1)(b)(ii); s92A(2)(b)(ii); s92B(3)(b)(ii) Capital Gains Tax Acts, s101(7) Central Bank Act, 1971, s103(1); s123(1); s126A(1) Central Bank Act, 1989, s126A(1) Central Bank Act, 1998, s126A(1) Chief Rents Redemption (Ireland) Act, 1864, s1(1) ("conveyance on sale") Companies Act, 1963, s1(1) ("instrument"); s20 (summary); s31(1); s80(3)(b); s102; s103(1); s114(1); s116: s117(1) and (5); s127 (summary); Part 10 (overview); and "SHARE WARRANT") Companies Act, 1990, s88; s115; s116 Conveyancing Act, 1881, s35(1) Copyright and Related Rights Act 2000, s101(1) Corporation Tax Act, 1976, s126(1) Corporation Tax Acts, s14 (summary); s117(3); s126(1)(*a*)

Diplomatic Relations and Immunities Act, 1967, s123(2); s124(1)(a) and (2) Double Taxation (Relief) Act, 1923, s2(2) Electricity (Supply) Act, 1927, s31(1) Family Law Act, 1995, s97(2)(a)(i) Family Law (Divorce) Act, 1996, 92B(8)(*b*) s97(2)(a)(ii) Finance (1909–10) Act, 1910, s12(1); s21(5); s121 Finance Act, 1911, Part 11 (overview) Finance Act, 1960, Sch 1 ("CONVEYANCE or TRANSFER on sale of any property, etc." - consanguinity relief) Finance Act, 1964, s63 (summary) Finance Act. 1969. s43 Finance Act, 1972, Sch 1 ("CONVEYANCE or TRANSFER on sale of any property, etc." - consanguinity relief) Finance Act, 1988, Sch 1 ("CONVEYANCE or TRANSFER on sale of any property, etc." - consanguinity relief) Finance Act, 1990, *s43*; s85(2)(*a*)(i); *s116*(2) Finance Act, 1992, s52(4); Sch 1 ("CONVEYANCE or TRANSFER on sale of any property, etc." - consanguinity relief) Forgery Act, 1913, Part 11 (overview) Health Insurance Act, 1994, s110; s125(1); s125A(1) Health Insurance (Miscellaneous Provisions) Act, 2009, s125A Housing Act, 1966, s106 Housing Acts, 1966 to 1998, s93A; s106A Housing Acts, 1966 to 2004, s106B Housing Finance Agency Act, 1981, s86 Housing (Miscellaneous Provisions) Act, 1979, s91(2)(*a*); s103(2) Housing (Miscellaneous Provisions) Act, 1992, s93A; s103(1) and (2) Income Tax Acts, s14 (summary); s117(3); s133 Industrial and Provident Societies Acts, 1893 to 1978, s80(1); s93; s103(1) Inland Revenue Regulation Act, 1890, s2(4); s133; s159(1) Insurance Act, 1936, s80A(1); s125(1) Interpretation Act, 1937, s1(1); s160 Investment Limited Partnerships Act, 1994, s115 Irish Free State (Consequential Provisions) Act, 1922, s2(2) Judicial Separation and Family Law Reform Act 1989; s92B(8)(b) Land Act, 1965, s94(1) Land Law (Ireland) Acts, s12(1) Limited Partnerships Act, 1907, s117(1) and (5) Local Government Act 2001, s89(1) National Development Finance Agency Act 2002, s108A National Treasury Management Agency Act, 1990, s108 Petroleum and Other Minerals Development Act, 1960, s104

Plant Varieties (Proprietary Rights) Act 1980, s101(1)(*e*) Plant Varieties (Proprietary Rights) (Amendment) Act 1998, s101(1)(e) Services Postal and Telecommunications Act, 1983, Part 11 (overview) Property Values (Arbitrations and Appeals) Act, 1960, s21(5) Registration of Title Act, 1964, Part 10 (overview) Securitisation (Proceeds of Certain Mortgages) Act, 1995, s105(1) Solicitors (Amendment) Act, 1994, s157 Stamp Act, 1891, Overview of Stamp Duties Consolidation Act, 1999 Stamp Duties Management Act, 1891, **Overview** of Stamp Duties Consolidation Act, 1999; Part 11 (overview) Status of Children Act, 1987, Sch 1 ("CONVEYANCE or TRANSFER on sale of any property, etc." - consanguinity relief) Stock Transfer Act, 1963, s2(4); Part 10 (overview) Succession Duty Act, 1853, s123(8); s123A(8); s123B(8); s124(6); s125(7); s126(8); s126A(11) Tax Acts, s29(4) and (7); s53(4) and (7); s159B(7) Temple Bar Area Renewal and Development Act, 1991, s100(1) Trustee Savings Banks Act, 1989, s103(1); Unit Trust Act, 1990, s88 Valuation Act 2001, s1(1) ("residential property") Value-Added Tax Act, 1972, s48; s56

adhesive stamp

see also offences; penalties applicable to instruments, s10(1) cancellation of, s10(2) and (3) defacement of, s144 duty may be denoted on bills of exchange by, s25(1) express provision necessary for use, s4

adjudication stamp

see also voluntary disposition inter vivos admissibility in evidence, s20(6) assessment of duty by Commissioners, s20 compulsory, s30(3); s33(4); s54(3); s79(2); s80(3)(a); s81(6); s81A(10); s81B(1); s82(2); s83(3); s83A(4);117(5) incorrect assessment, s20(10) and (11) information, duty to furnish, s20(3) persons dissatisfied may appeal, *see* appeal provision for, s20(4) and (5) statutory declaration, s20(9)

admissibility of instruments in evidence, s127

see also adjudication stamp; particulars delivered stamp; voluntary disposition inter vivos

adoption

see consanguinity relief in Sch 1.

ad valorem duty

see also consideration instruments chargeable with, Sch 1

advance

defined, s94(1)

advanced cover and non-advanced cover defined, s125A(1)

affidavit

evidence in proceedings, s134; s159(2) how to be made, s157

Affordable Housing Partnerships

see also exemptions

agreement

accompanied with a deposit, Sch 1 agreements in connection with, or in contemplation of, sale, *see* conveyance or transfer on sale building agreement, *see* building certain agreements to transfer exempt, s90(2) for composition, *see* composition for stamp duty contracts for sale of leasehold interests, chargeable as conveyances or transfers on sale, *see* conveyance or transfer on sale for lease or for any letting, s50; Sch 1 for sale of property, s31; Sch 1 securitisation agreements, *see* exemptions certain agreements, void, s131

aircraft

see exemptions (ship, vessel or aircraft)

allowance

for lost instruments, s155 for misused stamps, s152 for spoiled stamps, s151 how to be made, s153

amalgamation of companies see companies capital duty; reliefs

amalgamations of unit trusts see reliefs

American depositary receipt see also exemptions defined, s90(1)

annuity

conveyance in consideration of, s42; Sch 1 purchase of, s32; Sch 1 valuation, to be without regard to, s18(*b*)

apartment see dwellinghouse

appeal

against assessment of Commissioners, stamp duties, s21(2); s126B(5)
against decision of Commissioners, companies capital duty, s121
against value of land, s21(5); s121(*a*)
against value of property, s15(1); s16(3)
to Appeal Commissioners, s21(2); s126B(5); s121(*b*)
case stated, s21(2); s126B(5)
evidence, s21(6)
income tax provisions to apply, s21(10); s121(*b*)
must give notice of, s21(3); s126B(5)

Appeal Commissioners defined, s21(1); s126B(1)

appellant defined, s21(1)

apportionment see consideration

appropriate person defined, s103(1)

appropriate tax defined, s126A(1)(*a*); s126AA(1)

appropriate body defined, s82A(1)

approved person defined, s1

approved scheme defined, s84(1)

approved voluntary body see exemptions

the area defined, s100(1)

assessable amount defined, s125(1); s126A(1)(*a*); s126AA(1)

assessment appeal against, *see* appeal incorrect, *see* adjudication stamp making of, *see* adjudication stamp of duty charged on statements, s126B

assets, s79(4) and (8) see also companies capital duty; commodities; "section 84" loans

assignment charge to duty on, Sch 1 of policy of life insurance to be stamped before payment of money assured,

s130

associated companies see reliefs

assurance, Sch 1

assurance business defined, s80A(1)

assurance company defined, s80A(1)

authorised person defined, s1

average relevant deposits defined, s126A(1)(*a*)

bank defined, s123(1); s123A(1); s123B(1); s124(1)(a)

basic payment account defined S123B(1)

Bank of England, s1(1) ("stock")

Bank of Ireland, s1(1) ("stock") *see also* exemptions (Bank of Ireland)

bearer see delivery; share warrant; stock certificate to bearer

Beit Foundation see exemptions

beneficial interest

see reliefs (associated companies, conveyance on sale); exemptions (dwellinghouse or apartment (s91 and s92); spouses); voluntary disposition inter vivos

bill of exchange

see also adhesive stamps; exemptions, penalties charge to duty on, Sch 1 defined, s1(1) stamping after execution, s23 stamping of foreign bills of exchange, s27

bill of sale

see also penalties charge to duty on, Sch 1 may not be registered if not properly stamped, s129(2)

body corporate see reliefs bond, Sch 1 ("BOND, etc.")

Bord Gáis Éireann see exemptions (loan stock)

branch defined, s61(1)

brand see exemptions (intellectual property)

brand name see exemptions (intellectual property)

building agreement, s29; s53 defined, s29(1)(a); s53(1)(a) land, charge to duty on, s29; s53

building society defined, s123(1); s123A(1); s123B(1)

cancellation of adhesive stamps see adhesive stamp

capital acquisitions tax, s80(4)

Capital Acquisitions Tax Consolidation Act 2003 provisions of, referred to in, s19; s91(2)(b)(ii); 91A(5); s92(1)(b)(ii)

capital company see also companies capital duty defined, s114(1)

capital gains tax, s80(4)

card account defined, s123(1); s123A(1); s123B(1)

carbon offsets see greenhouse gas emissions allowance

cards see cash cards; charge cards; combined cards; credit cards; debit cards

case stated see appeal

cash cards defined, s123(1); s123B(1) duty on, s123; s123B preliminary duty on, s123C

Central Bank of Ireland *see* appropriate person; bank

certificate of indebtedness *see* exemptions defined, s112(1)

certificated securities

defined, s68(1)

certificates in instruments

incorrect, s17 provision for inclusion of, s29(6); s53(6); s81(3)(*a*); s81A(7)(*a*); s83A(3); s91(2)(*b*); s91A(4); s92(1)(*b*); s92A(2)(*b*); s92B(3); s95(2); Sch 1 (pars.(1) to (5), (7) to (13) and (15) under "CONVEYANCE or TRANSFER on sale of any property, etc." and pars. (3)(*a*)(i) to (v) and (3)(*b*)(i) to (vii) under LEASE") charge to duty

arge to duty

see companies capital duty; instrument; levies; uncertificated securities

charge cards defined, s124(2)(*a*) duty on, s124 preliminary duty on, s124A

charities see reliefs

charities and pension schemes exemption, S82C

cheque, Sch 1

child defined, s1(1)

civil partner defined, s1(1)

clawback s81(7); 81(8) on aggregation of transactions, s45A(4) on reliefs s81(7); s81A(11); s81AA(12); s81B(9); 81B(10); s81C(9); s81C(10); s91(2)(c); s91A(6); s92(2); s92B(4); 92B(5); s108A(4); s108A(5)

cohabitants, S97A transfers S174 CPCROC Act 2010

collateral stock *see also* exemptions (stock borrowing) defined, s87(1)

Collector-General sheriff, may order seizure by, s132

collective investments *see* exemptions (units)

collective investment scheme defined, s88(1)(*a*)

combined cards defined, s123(1); s123B(1) duty on, s123; s123B preliminary duty on, s123C Commissioners appeal against assessment of, see appeal assessment of duty by, see adjudication stamp defined, s1(1)time limits for making enquiries or assessments, s159C **Commissioners of Public Works** see exemptions commodities see also exemptions defined, s90(1)**Community trade mark** see exemptions (intellectual property) companies capital duty adjudication compulsory, s117(5) amount chargeable to duty, s118 appeal against decision of Commissioners, s121 charge to duty on assets contributed, s116(1)(c)and (d)charge to duty on transactions, s116 exemption from duty, s115; s120 furnishing of information, s122 investment company, s115(b) investment limited partnership, s115(c)payment of duty, s117 penalty, provision for, s117(3) rate of duty, s117(1)recovery of, s122 relief from duty in case of certain reconstructions or amalgamations, s119 undertaking for collective investment, s115(*a*) partnership, see definition of "capital company" company see companies capital duty; reliefs defined, s126A(1)(a)company charge card defined, s124(2)(a)Companies Registration Office forms referred to A1, LP1 to LP4, 28 and 52, s117(1 composition for stamp duty see also uncertificated securities *double taxation, s5 (summary)* payment by, s5 compulsory purchase see definition of "conveyance on sale" condition of sale precluding stamp duty objections, s131 consanguinity relief see reliefs consideration

where amount or value of consideration does not exceed specified amount see exemptions consideration, amount or value does not exceed specified amount, see exemptions aggregate consideration chargeable in case of conveyance on sale or lease combined with building agreement, s29(2); s53(2) excess consideration only chargeable in case of certain sub-sales, s31(2) apportionment of residential consideration, s7(c); s45(2); s52(5) apportionment of, for commercial woodlands, s95 apportionment of, for intellectual property, s101(3) how consideration to be apportioned where property contracted to be sold or purchased is conveyed in parts or parcels, s45 how consideration to be apportioned where property consists in whole or in part of residential property, s7(c); s45(2); s52(5)calculation of, if cannot be ascertained, s44; s55 calculation of, if in foreign currency, s9 calculation of, if consists of stock or securities, s40 how conveyance in consideration of debt to be charged, s41 how consideration consisting of periodical payments (instalments) to be charged, s42 how consideration to be charged where there is a conveyance to a sub-purchaser, s46 consideration in respect of substantial improvements not chargeable, s43; s52(2) and (3)inadequacy of, in conveyance or transfer, see voluntary disposition inter vivos inadequacy of, in lease, see voluntary disposition inter vivos marriage as, see voluntary disposition inter vivos nominal, to secure repayment of advance or loan, s30(5)(a)produce or goods, as consideration for lease, s51 when to be separately charged, s7 value-added tax, not part of, s48; s56 consolidation certificate defined, s81B(1)(a) and S81C(1)(a)contingency principle, s44; s55 contract see agreement may be chargeable as conveyance on sale, s31, s31A, s31B conveyance on sale conveyance on sale combined with building agreement, s29

defined, s1(1)

conveyance or transfer, Sch 1 see also conveyance or transfer on sale; exemptions; voluntary disposition inter vivos

conveyance or transfer on sale, Sch 1 see also consideration; exemptions; reliefs agreements in connection with, or in contemplation of, sale, treated as, s34 contracts may be chargeable as, s31, s31A, s31B conveyance or transfer in contemplation of a sale, treated as, s33 deed of enlargement, treated as, s35 exchanges of immovable property, treated as, s37 foreclosure, decree or order of \$39 instrument securing an annuity or other right not previously in existence to be treated as, s32 partitions or divisions, chargeable as, s38 where are several instruments of, s45(4); s47voluntary disposition inter vivos, chargeable as, see voluntary disposition inter vivos

copyright

see exemptions (intellectual property)

corporation tax, s80(4) defined, s126(1)(*a*)

Corporation Tax Acts, *s14 (summary); s117(3)* defined, s126(1)(*a*)

counterpart see duplicate or counterpart

county council see also definition of "stock"

coupons

see exemptions (bill of exchange)

court

order of, *see* conveyance or transfer; definition of "conveyance on sale" production of instruments in evidence in, s127

court proceedings

see also evidence; recovery
admissibility of instruments as evidence in, s127
for detection of forged dies and stamps, s140
for detection of stolen stamps or stamps fraudulently obtained, s141

Courts Service

see exemptions

covenant

charge to duty on, Sch 1 ("COVENANT, etc.") to improve, s43; s52(2) and (3)

cover notes, etc. see exemptions

credit cards defined, s124(1)(*a*) duty on, s124 preliminary duty on, s124A

cross border merger defined, s87B(1)

CREST *see* uncertificated securities

criminal proceedings see court proceedings

currency of the State, s1(1) ("money"); s9; Sch 1 ("SHARE WARRANT, etc.")

debit cards

defined, s123A(1); s123B(1) duty on, s123A; s123B preliminary duty on, s123C

debt

see consideration

debt factoring agreement

see also exemptions defined, s90(1) Minister may exempt or reduce rate on, s3(3)

decision

see appeal

declaration

see also statutory declaration charge to duty on, Sch 1 ("BOND, DECLARATION, etc.") how to be made, s157 required, s81(3)(b) and (5); s81A(7)(b) and (9)(c); s81C(7)

decree

see conveyance or transfer; definition of "conveyance on sale"

decree of divorce defined, s92B(8)(*b*)

decree of judicial separation defined, s92B(8)(*b*)

decree of nullity defined, s92B(8)(*b*)

deed, Sch 1

deed of enlargement *see* conveyance or transfer on sale deed of separation see partition or division defined, s92B(8)(b) divorce see exemptions defacement see adhesive stamps document see also definition of "instrument"; exemptions delivery (certificate of indebtedness; loan capital); of accounts under composition agreement, s5(3)letter of renunciation and (4)defined, s128(1) instruments passing by, s64 open to inspection, s128 time limit for delivery of instruments for stamping, s2(3)domain name time limit for delivery of statements, s117(1); see exemptions (intellectual property) s123(2); s123A(2); s123B(2); s124(1)(b), (2)(b); s125(2); s126(2); s126A(2)domestic fund demutualisation defined, s88B(1) defined, s80A(1) *double taxation*, *s*2(2); *s*5 (*summary*) denoting stamp see also particulars delivered stamp draft for money, Sch 1 payment of penalty on late stamping to be see also exemptions (bill of exchange) denoted by a particular stamp, s14(4)provision for, s11 **Dublin Docklands Development Authority** required, s13; s31(3); 36(2)(ii); Sch 1 (par. (4) see exemptions under "LEASE") not required for certain duplicates of leases, s13 due date defined, s123(1); s123A(1); depositary s125A(1); s126A(1)(a); s126AA(1) defined, s90(1) duplicate or counterpart, Sch 1 design right see also denoting stamp see exemptions (intellectual property) duty designated body see also charge to duty defined, s105(1)defined, s135 Minister may vary or exempt from, s3 development to be paid according to provisions of Act, s4 defined, s31B(1) dwellinghouse die see conveyance on sale; exemptions; lease; defined, s1(1)reliefs; Sch 1 ("LEASE") discontinuance of, s156 offences in relation to, see offences e-stamping defined, s1(1); s17A direct debit see exemptions (bill of exchange) **EEA Agreement** see exemptions (demutualisation of assurance **Directives referred to** companies) 69/355/EEC, Part 8 (overview) 73/79/EEC, Part 8 (overview); s119 (summary) **EEA State** 73/80/EEC, Part 8 (overview) see exemptions (demutualisation of assurance 73/239/EEC, s125(1) companies) 79/267/EEC, s125(1) 74/553/EEC, Part 8 (overview) **Electricity Supply Board** 85/303/EEC, Part 8 (overview); s119 see exemptions (loan stock) (summary) 85/611/EEC, s115 electronic instructions 88/220/EEC, s115 see uncertificated securities 95/26/EEC, s115 2004/39/EC, s75 electronic records see inspection division

s124(5)(a);

electronic return defined, s1(1)

employee defined, s80A(1)

enhanced equipment trust certificate defined, s85(1A)

Enterprise Securities Market *see* exemptions

entries

see also penalties on rolls, books, etc., to be open to inspection, s128

equitable estate or interest, s31(1)(*a*) *see also* uncertificated securities

equitable mortgage, Sch 1 defined, s1(1)

equivalent stock defined, s87(1); s87A(1)

escrow, s2(3)(a)

estate in property, contract for sale, s31

European Atomic Energy Community see exemptions (stock or other form of security)

European Coal and Steel Community

see exemptions (stock or other form of security)

European Community

see exemptions (stock or other form of security)

European Investment Bank

see exemptions (stock or other form of security)

evidence

see admissibility of instruments in evidence
admissibility in, in relation to bills issued in a set, s24(2)
in appeals, *see* appeal
in proceedings for recovery of duty or penalty or forfeiture, s134; s159(2)
particulars delivered, admissible in, s21(6)

exchange

see also exemptions charge to duty on instruments effecting, s37; Sch 1 of farm land, s81B of houses, s83C

exchange of relevant land defined, s81B(1)(a)

excluded amount defined, s125(1) executed defined, s1(1)

execution

defined, s1(1)

exemptions

see also companies capital duty; reliefs; uncertificated securities Affordable Homes Partnerships, s106B American depositary receipts, s90 approved bodies, s82A approved sports bodies, s82B approved voluntary body, s93A Bank of Ireland, s113(a)(iv)Beit Foundation, s102 bill of exchange, Sch 1 bonds, s113(*d*); s146(3) certificate of indebtedness, s112 civil partners, s96; s97 cohabitants, s97A Commissioners of Public Works, s113(*e*) commodities, s90 consideration, amount or value does not exceed specified amount, Sch 1 (pars. (1) and (7) under "CONVEYANCE or TRANSFER on sale of any property, etc." and pars. (3)(a)(i) and (3)(b)(i) under "LEASE") Courts Service, s99A cover notes, etc., s109 critical illness policy, s110A debt factoring agreement, s90 demutualisation of assurance companies, s80A direct debits, see bill of exchange divorce, s97 Dublin Docklands Development Authority, s99 dwellinghouse or apartment, s91; s91A; s92; s93 enhanced equipment trust certificate, s85(2)(d) Enterprise Securities Market, s86A financial futures agreement, s90 financial services instruments, s90 first time purchaser, s92B foreign bodies corporate, s79 foreign Government securities, s89; s113(*a*)(iv) foreign immovable property, s98 foreign loan securities, Sch 1 ("CONVEYANCE or TRANSFER on sale of any stocks or marketable securities") forward agreement, s90 funds, s113(*a*)(i) and (iv) funds: reorganisation, s88A; s88B; s88C; s88D; s88E; s88F; s88G Government loan, s85(2)(a)(i)Government stock, s113(a)(i)Greenhouse gas emissions allowance, s90A health insurance contract, s110 Housing authority, s106B Housing Finance Agency, s106 intellectual property, s101 Land Commission, s94 lease, s90(2)loan capital, s85(2)(a)(ii) and (b)

loan stock, s86 marketable security, s88 miscellaneous instruments, s113 National Asset Management Agency s108B National Building Agency Limited, s106A National Development Finance Agency, s108A National Treasury Management Agency, s108 oil exploration, s104 Oireachtas funds, s111; s113(a)(i) option agreement, s90 owner occupier, s92A permanent health insurance policy, s110A prize bonds, see bill of exchange reconstructions or amalgamations of certain common contractual funds, s88C securities, s85(2)(*c*); s113(*a*) securitisation agreements, s105 shares, s84 ship, vessel or aircraft, s113(b) single farm payment entitlement, s101A site to child, s83A spouses, s96; s97 standing order, see bill of exchange stock or other form of security, s113(a)(ii) and (iii) stock borrowing, s87 stocks, s88; s113(*a*)(i) and (iv) stock repo, s87A swap agreement, s90 Temple Bar Properties Limited, s100 testaments and testamentary instruments, s113(c)units. s88 undertakings for collective investments, s88A voluntary body, s93A young trained farmer, s81; s81A; s81AA

farm consolidation

see reliefs

farmer *see* young trained farmer; farm consolidation

farming defined, s81B(1)(a); s81C(1)(a)

fee simple defined, s12(1)

filer defined, s1(1)

financial futures agreement *see also* exemptions defined, s90(1)

financial services instruments *see* exemptions

fines see offences

first time purchaser

defined, s92B(1) *see* reliefs

floor area certificate defined, s91(2)(*a*)

floor area compliance certificate defined, s91A(1)(a)

foreclosure, decree or order for, s39 see also definition of "conveyance on sale"

foreign

bills of exchange, *see* bill of exchange bodies corporate, *see* exemptions currency, *see* consideration fund, defined, s88B(1) Government securities, *see* exemptions immovable property, *see* exemptions loan securities, *see* exemptions local authority, defined, s89(1) local government, defined, s89(1)

forfeiture

- of stamps believed to be stolen, etc., s141(2) and (3) of stamps found in possession of a hawker, s149(1)
- recovery of stamps which have been forfeited, \$159

forge and forged defined, s1(1)

forged stamps

presumption of guilt in certain circumstances, s142

forgery, s139; s140; s142; s143

forward agreement

see also exemptions defined, s90(1)

fraud

see offences; penalties

funds see exemptions

Further Education and Training Awards Council see young trained farmer

generate defined, s68(2)

gift see voluntary disposition inter vivos

J

goods see consideration

goods, wares or merchandise agreement for sale of, s31(1)(*b*)

Government loans, stock or securities *see* exemptions

Grangegorman Development Agency Exemption, S106C

Great Britain *see* exemptions (Bank of Ireland) *double taxation*, *s*2(2)

Greenhouse gas emissions allowance *see* exemptions

group assessable amount defined, s126A(1)(*a*)

group relevant deposits defined, s126A(1)(*a*)

group stamp duty defined, s126A(1)(*a*)

guidelines defined, s81B(1)(a); s81C(1)(a)

health insurance contract *see* exemptions

health insurer s125A

Higher Education and Training Awards Council see young trained farmer

house *see* dwellinghouse

housing authority

defined, s105(1) defined, s106B(1) *see also* exemptions

Housing Finance Agency *see* exemptions

impressed defined, s1(1) stamp, s4

improvements, covenants for, s43; s52(2) and (3)

income tax, s80(4) appeals, provisions applied, *see* appeal penalties, provisions applied, *see* penalties

industrial and provident societies, s93; s80 *see also* appropriate person

inspection

documents open to, s128

instalments, consideration paid by *see* consideration

instruction defined, s68(2)

instrument

see also allowance; exemptions; reliefs; voluntary disposition inter vivos admissibility of, in evidence, s127 charge to duty on, s2 defined, s1(1)double taxation, s2(2); s5 (summary) facts and circumstances affecting liability to be set forth in, s8 instruments chargeable to duty, Sch 1 Minister may exempt, s3 Minister may reduce rate on, s3 principal, how to be ascertained where more than one, s47 rate of duty on, Sch 1 when to be separately charged, s7 stamping after execution, s14 how to be written and stamped, s6

instrument to bearer see share warrant; stock certificate to bearer

insurance, Sch 1 see also policy of insurance; policy of life insurance defined, s1(1) ("policy of insurance") instruments made in anticipation of a formal policy, see exemptions (cover notes, etc.) levy on certain premiums, s125, s124B risk, location of, s61

insurer defined, s125(1); s124B

intellectual property see exemptions defined, s101(1)

interest defined, s12(1) on repayments, s159B

interest in land defined, s81A(1)

interest in property, contract for sale, s31

interest in relevant land defined, s81B(1)(a)

International Bank for Reconstruction and Development see exemptions (stock or other form of security)

international trade mark, s101(1)

invention see exemptions (intellectual property)

investment certificate, s85A

investment company see companies capital duty

investment limited partnership *see* companies capital duty

investment undertaking defined, s88E

investor see reliefs

Irish Telecommunications Investments *see* exemptions (loan stock)

issuing company defined, s80A(1)

joint owner

see reliefs (farm consolidation and young trained farmer)

land

see also building defined, s12(1); s29(1)(*a*); s53(1)(*a*); s81(1); s81A(1)

Land Commission see exemptions

Land Values Reference Committee, s21(5); s121

late stamping, s14; s71(d)

lease

see also exemptions (various) agreements for term not exceeding 35 years or for indefinite term, chargeable as, s50 agreements for term exceeding 35 years, chargeable as, s50A combined with building agreement, s53 certificates in, see certificates in instruments charge to duty on, Sch 1 consideration, apportionment of, s52(5) consideration cannot be ascertained, s55 consideration consisting of produce or other goods, s51 covenant to improve, s52(2) and (3) covenant relating to matter of, s52(2)defined, s12(1)dwellinghouse or apartment, s91; s91A; s92; s92B; s93; s103 increase of rent, s52(4) penal rent, s52(1) shared ownership, see reliefs value-added tax, not part of, s56

operating as a voluntary disposition inter vivos, *see* voluntary disposition inter vivos

lessee

see particulars delivered stamp

letter of closure defined, s124(1)(a), (2)(a)

letter of renunciation charge to duty on, s63

letter written by banker *see* exemptions (bill of exchange)

levies

see cash cards; charge cards; combined cards; credit cards; debit cards; insurance; "section 84" loans
levy on authorised insurers, s125A
levy on certain financial institutions, s126A
further levy on certain financial institutions, s126AA
levy on life assurance, s124B
levy on non-life insurers, s125
levy on pension schemes, s125B

licence

see also definitions of "appropriate person", "bank" and "insurer"; exemptions (foreign immovable property; intellectual property; oil exploration) to deal in stamps, s146 determination of, s148 forfeiture of stamps sold by unlicensed person, s141(2) and (3) mode of granting, s158 licensed person in possession of forged stamps presumed guilty, s142 penalty for dealing in stamps without a licence, s147 penalty for hawking stamps by licensed or unlicensed person, s149 unwanted stamps may be repurchased if bought from licensed person, s154

licence agreement, s31B

lineal descendant defined, s1(1)

life insurance *see* policy of life insurance

life assurance, s124B

loan capital see also exemptions defined, s85(1)

loan stock see exemptions lost instruments see allowance marketable security see also exemptions charge to duty on, Sch 1 as consideration for conveyance, s40 defined, s1(1)marriage see also exemptions (divorce; spouses) as consideration, see voluntary disposition inter vivos material defined, s1(1)**Member State** defined, s114(1)merger defined S87B(1) Minister see also exemptions (certificate of indebtedness; loan stock; National Treasury Management Agency; prize bonds) defined, s1(1)power to grant discount on sale of stamps, s150 power to make regulations or orders, s3; s29(4) and (7); s53(4) and (7); s159B(8)(b) stamp duty and penalties are debt due to, s2(4); s75(3); s87(3); s130(2); s138(1); s159(1) **Minister for Agriculture and Food** see definitions of "guidelines" and "conditions of consolidation" Minister for the Environment, Heritage and **Local Government** see definitions of "appropriate person"; "floor area certificate" and "floor area compliance certificate" Minister for Finance, see Minister misused stamp see allowance mitigation of penalties see penalties mixed property apportionment of consideration for, s45(2); s52(5)money defined, s1(1)in foreign currency, how to be valued, see consideration received for duty but not appropriated, s138

National Development Finance Agency see exemptions National Treasury Management Agency see exemptions neglect defined, s159C(1) negligence penalty for, see penalties presumption of, s8(4) and (5); s16(2); s76(4) new house or apartment see dwellinghouse Northern Ireland see also reliefs (charities) double taxation, s2(2)oath how to be made, s157 offences see also court proceedings for failure to deliver particulars, s12(4)for hawking stamps, s149 for intent to defraud the State of any duty, s145 for refusal to allow inspection of documents, rolls, books, s128(2) for refusal to provide information, s128(2) for unauthorised dealing in stamps, s147 fraudulently or negligently entering, etc., an incorrect instruction, s76(5) furnishing of an incorrect certificate, s17; s29(6); s53(6); s91(2)(d); 91A(8); 92(3) in relation to adhesive stamps, s10(5)in relation to dies and stamps, s139 in relation to duties generally, s145 office of the Commissioners defined, s135 officer see also penalties defined, s135 oil exploration see exemptions **Oireachtas funds** see exemptions operator see also uncertificated securities

National Asset Management Agency

National Building Agency Limited

see exemptions

see exemptions

defined, s68(2)

operator-instruction see also uncertificated securities defined, s68(2) option agreement see also exemptions defined, s90(1) order for the payment of money, Sch 1 see also exemptions (bill of exchange) order of court see definition of "conveyance on sale"; conveyance or transfer; foreclosure orders/regulations/statutory instruments referred to Companies Act, 1990 (Uncertificated Securities) Regulations, 1996, Part 6 overview); s68(1) and (2) Council Regulation (EEC) No. 1768/92, s101(1)(*a*) Double Taxation (Relief) (Order No. 1), 1923, *s*2(2); *s*5 (*summary*) **European Communities (Co-Insurance)** Regulations, 1983, s125(1) Communities European (Licensing and Supervision of Credit Institutions) Regulations 1992, s123(1), s123A(1), s123B(1), s124(1) European Communities (Life Assurance) Regulations, 1984, s103(1) European Communities (Life Assurance) Framework Regulations 1994, s110A(1) European Communities (Non-Life Insurance) (Amendment) Regulations, 1991, s103(1) European Communities (Non-Life Insurance) Framework Regulations, 1994, s125(1) European Communities (Non-Life Insurance) Regulations, 1976, s103(1) Regulation (EC) No. 1610/96 of the European Parliament and of the Council, s101(1)(*a*) Stamp Duty (Particulars to be Delivered) Regulations, 1995, s12(2) Stamp Duty (Particulars to be Delivered) (Amendment) Regulations 2003, s12(2) ordinary share capital defined, s79(3A) the original seller defined, s46(4)(a)owner occupier see reliefs paper return defined, s1(1)parent company defined, s80A(1)

participant defined, s84(1)particulars delivered stamp admissibility in evidence, s12(3) failure to deliver is an offence, s12(4) lessee, duty on, to present, s12(2) obligation to deliver, s12 regulations, Commissioners may make, s12(2) transferee, duty on, to present, s12(2) partition or division charge to duty on instruments effecting, s38, Sch 1 partnership see companies capital duty patent see exemptions (intellectual property) payment entitlement see also exemptions defined, s101A(1) penal rent see lease penalty stamp, s14(4) penalties see also offences; recovery admissibility of instruments in evidence on payment of, s127 denoting of, on instruments, see denoting stamp in relation to adhesive stamps, s10(4); s144 bearer instruments, s65; s66(2) bills of exchange, s25(2) to (4) bills of sale, s129(1) cash cards and combined cards, s123(7) cash, combined and debit cards, s123B(7); s123C(8) charge cards, s124(5)(b); s124A(7) credit cards, s124(5)(b); s124A(7) companies capital duty, s117(3) debit cards, s123A(7) insurance, s125(6) levy on certain financial institutions, s126A(10) policies of insurance, s59 "section 84" loans, s126(7) share warrants, s65 stock certificates to bearer, s66(2) for enrolling, etc., instruments not duly stamped, s129(1) for failure to assist authorised person, s142(4) for failure to deliver an account under a composition agreement, s5(4)for failure to disclose relevant facts and circumstances, s8(3)

for failure to display the notice "Licensed to sell stamps", s146(5) for failure to pay duty chargeable on statements, s123(7); s123A(7); s123B(7); s124(5); s125(6); s126(7); s126A(10) for failure of member firm to deliver statement, s75(5) for failure of member firm to transfer securities within specified period, s75(3) for failure of system-member to retain evidence, s76(2)for fraud, s8(3); s76(3) for late delivery of statement, s123(7); s123A(7); s124(5); s125(6); s126(7); s126A(10) for late payment of companies capital duty, s117(3) for late payment of composition duty, s5(4)for late payment of duty on instruments, s14 for late repurchase of equivalent stock, s87A(4) for late return of equivalent stock, s87(3) for putting up a notice to the effect that a person is authorised to deal in stamps when that person is not so authorised, s147(2) for not making out policy, or making, etc., any policy not duly stamped, s59 for negligence, s8(3); s76(3) for not setting forth facts and circumstances, s8 income tax provisions applied to recovery of, s133 mitigation of, s14(3)payable on clawback of reliefs, s79(7); s80(8); s92A(3); penalty not payable in certain circumstances, s60(2)on public officer for enrolling, etc., instruments not duly stamped, s129(1) surcharge for undervaluation in case of voluntary disposition inter vivos, s15 surcharge where apportionment of consideration for residential property leads to a loss of duty, s16 pension schemes and charities exemption, S82C pensioner defined, s80A(1) period of financial exclusion defined, s123B(1) periodical payments see consideration plant breeders' rights see exemptions (intellectual property)

policy of insurance *see also* exemptions (cover notes, etc., permanent health insurance, critical illness); levies;

penalties assignment of, charge to duty on, Sch 1 creation of, charge to duty on, Sch 1 defined, s1(1) limitation on amount of duty chargeable where

contains 2 or more distinct matters, s62 location of risk, s61

policy of life insurance

see also penalties assignment of, charge to duty on, Sch 1 defined, s1(1) location of risk, s61 levy on, s124B

PPS number

defined, s81B(1)(a), s81C(1)(a)

Preliminary duty (levies) defined, s123C; s124A

premium

defined, s125(1)

principal instrument, how to be ascertained, *see* instrument

prize bond see exemptions (bill of exchange)

proceedings see court proceedings

produce

how lease to be charged in respect of, s51

production of instruments in evidence *see* admissibility of instruments in evidence

promoter

defined, s123(1); s123A(1); s123B(1)

prompted qualifying disclosure defined s134A(1)

property

conveyance or transfer of, charge to duty on, Sch 1 conveyed by more than one instrument, s45(4); s47 exchange of, *see* exchange foreign immovable, *see* foreign partition or division of, *see* partition or division Property Registration Authority, s.137A

public officer

see penalties

public private partnership defined, 31A(1); 31B(1); 50A(1)

publishing title see exemptions (intellectual property) **Qualifications and Quality Assurance Authority** of Ireland (QQAAI) see reliefs (young trained farmer) qualified person defined, s94(1) quarter defined, s125(1), s125B(1) Radio Telefís Éireann see exemptions (loan stock) rate of duty see companies capital duty; instrument; levies; uncertificated securities rate of exchange, s9 recognised stock exchange see definitions of "American depositary receipt", "financial futures agreement" and "unquoted company" reconstruction of companies see companies capital duty; reliefs reconstruction or amalgamation of offshore funds see reliefs records see inspection recovery see also penalties of companies capital duty, s122 of moneys received for duty and not appropriated, s138 of penalties, s2(4); s5(4); s14(5); s15(4); s16(5); s75(3); s87(3); s117(3); s122(1); s123(7); s123A(7); s123B(7); s124(5)(b); s130(2); s134; s159 of stamp duty, s2(4); s75(3); s87(3); s122(1); reliefs s130(2); s134 of stamps which have been forfeited, s159 refund of duty see also allowance provision for, s18: s29(4)(b) and (7); s31(4); s31A(4); s31B(3); s50A(2): s33(2); s36(2)(iii); s53(4)(b) and (7); s77; s80(9); s81(5)(a);s81A(9)(c);1AA(11)(c); s81C(6); s84; 117(2)(b)(ii); s148(2); s152; s154 registered design see exemptions (intellectual property) registrar defined, s114(1)

regulations

see orders/regulations/statutory instruments referred to

relatives see reliefs (consanguinity relief)

the release date defined, s84(1) release or renunciation of property, Sch 1 *see also* exemptions

relevant date defined, s159B(1)

relevant document defined, s159B(1)

relevant donation see exemptions (approved bodies)

relevant instrument defined, s159C(1)

relevant interest defined, s126(1)(*a*); s31A(3)

relevant land defined, s81B(1)(a); s81C(1)(a)

relevant period defined, s68(1); s124(1)(a) and (2)(a); s126(1)(a); s159C(1)

relevant person defined, s126A(1)(*a*)

relevant retention tax defined, s126A(1)(*a*); s126AA(1)

relevant system defined, s68(2)

> see also companies capital duty; exemptions amalgamation of unit trusts, S88G associated companies, conveyance on sale, s79 associated companies, mortgage, s83 bodies corporate, s79 charities, s82 charities and pension schemes, S82C consanguinity relief, Sch 1 (par. (15) under "CONVEYANCE or TRANSFER on sale of any property, etc.") dwellinghouse or apartment, s92 farm consolidation, s81B; s81C first time purchaser, s92B instruments given by way of security to company by subsidiary, s83 investor, s92C owner occupier, s92A in respect of certain payments of stamp duty, s120A

pension schemes and charities, S82C reconstruction or amalgamation of companies, s80 reconstruction or amalagamation of offshore funds, S88F relief for intermediaries, s75 relief for clearing houses, s75A shared ownership leases, s103 in respect of certain shares, s84 commercial woodlands, s95 young trained farmer, S81AA

rent

see lease

renunciation

see release or renunciation of property; letter of renunciation

repayment defined, s159B(1)

replacement account defined, s124(1)(a), (2)(a)

repurchase agreement defined, s87A(1) residential consideration

defined, s16(1)

residential property apportionment of consideration for, *see* consideration defined, s1(1)

Revenue Commissioners

see Commissioners

Revenue forms referred to

- companies capital duty
 - B5, s117(1)
 - 25B, s117(1)
 - CCD 4, s117(1)
 - stamp duty on instruments
 - Adjudication Warrant, s20 (summary); s81(6); s95; s103(3)
- ADJN 6, s79 (summary) and (6)
- ADJN 14, s31(1)
- ADJN 120, s95
- CHY1, s82(2)
- SD 2, s81(3)(b) and (c) and (6)
- SD 2A, s81A (summary); s81A(7)(c) and (10)
- SD 4, Part 3 (overview); s19; s30 (summary); s117(1)
- SD 81B, s81B (summary);s81B(2)(a),(c) and (d)
- ST 21, s12 (summary)
- ST RFND 1, s151; s152

Revenue interpretation

cash cards, combined cards, credit cards,

charge cards, and debit cards, exemption for diplomats applies, s123(2); s123A(2); s124(1)(a) and (2) effective centre of management, s116(2) consideration relating to the improvement of property being conveyed/leased, substantial test, s43; s52(2) index, meaning of, s85 "instrument for the sale, transfer or other disposition", s101 (summary) *"just and reasonable", s45(2); s52(5)* marketable security, meaning of, s1(1)"relates to any matters or things done or to be done", s2(1); s101 rent, increase in, s52(4) share warrants, if issued by private companies, s31(1) (footnote 9) recognised stock exchange, s63 (footnote 12); s90 sub-sales, chain of, s46 trustees transferring to participants of a profit sharing scheme, s84(2) young trained farmer, when becomes holder of qualification, s81(5), s81A(9)

Revenue leaflets referred to

companies capital duty CCD 1, Part 8 (overview) stamp duty on instruments CHY1, s82(2) SD 1, Part 2 (overview) SD 2, s81 (summary); s81(3)(b) and (c) and (6) SD 2A, s81A (summary); s81A(7)(c) and (10)SD 2B, s81AA (summary) SD 5. Introduction SD 6, Introduction SD 10, s91(2)(a)SD 10(A), Part 2 (overview); s29 (summary) and (6); s53(6); s91A(3); s92(1)(b)(i); s92B(3); Sch 1 ("CONVEYANCE or TRANSFER on sale of any property, etc." - rate of duty) $SD \ 81B$, s81B (summary); s81B(2)(a), (c) and (d) uncertificated securities CREST 1, Part 6 (overview)

Revenue offences

see offences

Revenue practices referred to

adjudication, s20 (summary); Part 7, Chapter 1 - Overview associated bodies corporate, scope of "arrangement", s79(5) associated bodies corporate, statutory declaration must accompany claim for relief, s79 (summary) and (6) commercial woodlands, substantial test, s95 companies capital duty not chargeable, s116(2) company reconstructions and amalgamations,

statutory declaration must accompany claim for relief, s80 (summary) and (7) company registration v incorporation, s80(2)(a), (3)(b) and (8); s88conveyance or transfer of any other kind, wording of certificate, Sch 1 current account, contract to purchase not chargeable, s31(1) what constitutes "negligence", s8(4) penalties, rounded down, s14(1) penalties, 44 days may elapse before incurred, s14(1), (2) and (3) rate of duty to apply in certain cases, s43; s52(2)value-added tax, when consideration deemed to be VAT-exclusive, s48: s56 mortgage exceeds value of property, s41 value of property transferred by way of voluntary disposition inter vivos reduced by amount of mortgage, s30(4)Revenue statements of practice referred to SP-SD 2/90 (purchases of new residential properties), Introduction SP-SD 3/90 (composition agreements), s5 (summary) SP-SD 4/90 (revised stamping procedures), Introduction SP-SD 1/91 (collection and enforcement), Introduction SP-SD 3/92 (mortgages and further advances), Introduction SP-SD 1/94 (insurance policies), Chapter 6 (overview) SP-SD 1/96 (exempt new houses), Introduction SP-GEN/2/99 (Revised January 2005) (Revenue Internal Review Procedures), s14(3); Part 4 (overview); s21(5); s121; Part 9 (levies) right, as to sale of right not before in existence, s32 rights of residence, support and maintenance, s18 rolls, books, etc. see offences open to inspection, see inspection sale see conveyance or transfer on sale Schedule 2A qualification defined, s81A(1) Schedule 2B qualification defined, s81AA(1) SE merger Defined S87B(1) SE and SE Regulation S87B

"section 84" loans

duty on, s126

securities see also exemptions; uncertificated securities defined, s68(1) securitisation agreements

see exemptions

seizure of stamps

see also offences receipt to be given, s143 warrant for, s141(1) provision for warrant; s142(2)

service mark see exemptions (intellectual property)

settlement netting see s69(4) and (5)

several distinct matters, when instruments to be separately charged, s7 *see also* policy of insurance

share

charge to duty on, Sch 1 defined, s63(1)

shared ownership lease

see also reliefs defined, s103(1)

shares

defined, s80(1)(*a*); s80A(1); s84(1)

share warrant, Sch 1 see also penalties

sheriff

see also Collector-General bonds given to, exempt, s113(*d*)

ship

see exemptions (ship, vessel or aircraft)

site

see also exemptions defined, s83A

society see industrial and provident societies

specified statement defined, s159C(1)

specified rate defined, s125A(1)

spoiled stamp see allowance

spouses, s18(*c*); s81(4) and (8)(*a*); s93

```
see also exemptions
```

stamp

see also adhesive stamp; adjudication stamp; denoting stamp; impressed stamp; misused stamp; particulars delivered stamp; penalty stamp; spoiled stamp; unwanted stamp defined, s1(1); s135

stamp duty

defined, s114(1)

stamped

defined, s1(1)

standing order see exemptions (bill of exchange)

statement

see also certificates in instruments defined, s114(1)

statutory declaration

see also adjudication stamp
how to be made, s157
provision for, s29(5); s53(5); s75(4); s79(6);
 s80(7); s151(1); s155(2)
use to be made of in context of adjudication,
 s20(9)

statutory instruments referred to

see orders/regulations/statutory instruments referred to

stock

see also exemptions (various) charge to duty on, Sch 1 as consideration, *see* consideration defined, s1(1);

stock borrowing see also exemptions

defined, s87

stock certificate to bearer

see also penalties
charge to duty on, Sch 1
defined, s1(1)
when registered, certificate to be cancelled,
 s66(1)

stock repo

see also exemptions defined, s87A

stock return

see also exemptions (stock borrowing) defined, s87(1), s87A(1)

stock transfer

see also exemptions (stock repo) defined, s87A(1)

sub-sale provisions as to, s31(2); s46

subsidiary company see reliefs (associated companies)

supplementary card defined, s124(2)(*a*)

supplementary protection certificate see exemptions (intellectual property)

surcharge

for undervaluation in the case of voluntary dispositions inter vivos, s15 for undervaluation or overvaluation of residential consideration, s16 **surrender of property**, Sch 1

see also exemptions

surrender and merger of leasehold interest, s67

swap agreement see also exemptions

defined, s90(1)

system-member defined, s68(2)

Taxes Consolidation Act, 1997, *Introduction; Part* 2 (*overview*); *s*2(*4*); *s*10(5); *s*12(4); *s*14 (*summary*); *s*17; *s*21(1) and (4); *s*29(6); *s*53(6); *s*76(5); *s*79(3) and (8); *s*83A(5); *s*84(1); *s*85(2)(*c*); *s*88(1)(*b*); *s*88(2)(*b*); *s*90(3); *s*91(2)(*d*); *s*91A(1) and (8); *s*92(3); *s*92B(7); *s*99(1); *s*101(7); *s*113; *s*117(3); *s*121; *s*123(1); *s*123A(1); *s*126(1); *s*126A; *s*128(2); *s*132; *s*133; *Part 11 (overview*); *s*139; *s*145; *s*147(1); *s*149(1); *s*159B(3); *Sch 1* ("CONVEYANCE or TRANSFER on sale of any property, etc." - consanguinity relief)

Teagasc

see reliefs (farm consolidation and young trained farmer)

Temple Bar Properties Limited *see* exemptions

territoriality, s2(1); s31(1); s77(3); s80(10); s82; s85(2)(*b*); s86; s88(2); s89; s90(3); s98; s116(1)(*e*) to (*h*) and (2); s119(7); s120; s151(2)(*a*); s156(3)(*a*); s157; Sch 1 (various)

see also definitions of "assessable amount", "cash card", "charge card", "combined card", "company charge card", "credit card", "debit card", "marketable security", "money" and "relevant interest"

testaments and testamentary instruments *see* exemptions

third country

defined, s114(1) **time limits** for claiming a repayment, s159A for making enquiries and assessments, s159C for bringing an appeal, s21(1)

trade dress see exemptions (intellectual property)

trade name

see exemptions (intellectual property)

trademark see exemptions (intellectual property)

transaction

defined, s114(1)

transfer

see also conveyance or transfer defined, s36(1)

transferee

see particulars delivered stamp

trees

defined, s95(1)

uncertificated securities charge to duty when title to transferred

electronically, s69 clearing houses, relief for, s75A collection and payment, s72 composition agreement with operator, s72 defined, s68(1) dematerialisation exemption, s73(2) electronic instruction is chargeable to duty, s69 equitable interest, transfer of, liable to duty, s69 exemptions, s73 to s75 intermediaries, relief for, s75 offences, s76(5) operator-instruction, chargeable to duty, s69 penalties, s75(3) and (5); s76(2) power of Commissioners to make regulations, s78 provisions of Act applied and adapted, s71 rate of duty on, s70 refund of duty overpaid, s77 system-members, obligations of, s76 title to securities, defined, s68(3)

undertakings for collective investment

see exemptions, s88A

units

see also exemptions defined, s88(1)(*a*), s88B(1),

unit trust

see exemptions (units), s88E

United Kingdom

see exemptions (Bank of Ireland)

unstamped instruments admissibility in evidence, s127

unwanted stamp repurchase by Commissioners, s154

unquoted company defined, s63(1)

valid claim defined, s159B(4)

valid consolidation certificate defined, s81B(1)(a); s81C(1)(a)

valid floor area compliance certificate defined, s91A(1)(*a*)

valuation, s18; s19

where apportionment required, s45(1) to (3)
for companies capital duty, s117
of shares in private companies, Part 3

(overview); s19

in case of voluntary dispositions inter vivos, s30 (summary) and (3)
surcharge for undervaluation in case of

voluntary disposition inter vivos, s15

surcharge for undervaluation or overvaluation

in case of residential property, s16

value-added tax

not part of the consideration, *see* consideration bills drawn on forms for VAT purposes *see* exemptions (bill of exchange)

vessel

see exemptions (ship, vessel or aircraft)

voluntary body

see exemptions

voluntary disposition inter vivos

see also exemptions; reliefs charge to duty on, s30(1); s54(1)admissibility of instrument in evidence, s30(3); s54(3) where marriage is the consideration, s30(4)adjudication not required for certain conveyances or transfers, s30(5) provisions not to apply to certain bodies incorporated by Act, s30(2)provisions not to apply to conveyance/transfer: under which no beneficial interest passes, s30(5)(c)made to certain beneficiaries, s30(5)(d)made for a nominal consideration. s30(5)(a) made for effectuating the appointment or retirement of a trustee, s30(5)(b)which is a disentailing assurance, s30(5)(e)

inadequacy of consideration in conveyance, s30(4)inadequacy of consideration in lease, s54(1) warrant, s141(1); s142(2) see also exemptions (bill of exchange); share warrant Words and Phrases account, s124(1)(*a*); s124(2)(*a*) account holder, s124(1)(a); s124(2)(a) accountable person, s1(1); s71(a)accounting period, s123(1)acquiring company, s80(1)(b), s80A(1)advance, s94(1) aggregation of transactions, s45A American depositary receipt, s90(1) Appeal Commissioners, s21(1); s126B(1) appellant, s21(1)appropriate person, s103(1) appropriate tax, s126A(1)(a); s126AA(1)approved body, s82A(1) approved scheme, s84(1)the area, s100(1)assessable amount, s125(1); s124B(1); 126A(1)(a); s126AA(1) assurance business, s80A(1) assurance company, s80A(1) average relevant deposits, s126A(1)(a)bank, s123(1); s123A(1); s123B(1); s124(1)(*a*); bill of exchange, s1(1)branch, s61(1) brand, s101(1)(a) building, s29(1)(a); s53(1)(a)building society, s123(1); s123A(1); s123B(1) capital company, s114(1)card account, s123(1), s123A(1); s123B(1) cash card, s123(1); s123B(1); certificate of indebtedness, s112(1) certificated securities, s68(1) charge card, s124(2)(a)child, s1(1)collateral stock, s87(1)collective investment scheme, s88(1)(a)combined cards, s123(1); s123B(1); Commissioners, s1(1) commodities, s90(1) company charge card, s124(2)(a)consolidation certificate, s81B(1)(a) conveyance on sale, s1(1)copyright, s101(1)(*a*) corporation tax, s126(1)(a)Corporation Tax Acts, s126(1)(a)credit card, s124(1)(a)debit card, s123A(1); s123B(1); debt factoring agreement, s90(1) decree of divorce, s92B(8)(b)decree of judicial separation, s92B(8)(b)decree of nullity, s92B(8)(b) demutualisation, s80A(1) depositary, s90(1) design right, s101(1)(a)designated body, s105(1)

designated securities, s82A(1) die, s1(1) document, s128(1) domain name, s101(1)(a)domestic fund, s88B(1) due date, s123(1); s123A(1); s124(5)(*a*); s126A(1)(*a*); s126AA(1) duty, s135 employee, s80A(1) equitable mortgage, s1(1)equivalent stock, s87(1); s87A(1) excess land, s83C(1) exchange, s81B(1); s83C exchange of relevant land, s81B(1)(a)excluded amount, s125(1) executed, s1(1) execution, s1(1)farm consolidation, s81B; s81C farming,s81B(1)(a) fee simple, s12(1)financial futures agreement, s90(1) first time purchaser, s92B(1) floor area certificate, s91(2)(a)floor area compliance certificate, s91A(1)(a)foreign fund, s88B(1) foreign local authority, s89(1) foreign local government, s89(1) forge, s1(1)forged, s1(1) forward agreement, s90(1) generate, s68(2) guidelines, s81B(1)(a) house, s83C(1)house builder, s83C(1)housing authority, s105(1)impressed, s1(1)instruction, s68(2) instrument, s1(1)insurance, s1(1) ("policy of insurance") insurer, s125(1); s124B intellectual property, s101(1)(a)interest, s12(1) interest in land, s81A(1)interest in relevant land, s81B(1)(a)invention, s101(1)(a)investor, s92C issuing company, s80A(1) land, s12(1); s29(1)(a); s53(1)(a); s81(1); s81A(1) lease, s12(1) letter of closure, s81B(1)(a) loan capital, s85(1)marketable security, s1(1)material, s1(1)Member State, s114(1) Minister, s1(1)money, s1(1)mortgage, s1(1)neglect, s159C(1)office of the Commissioners, s135 officer, s135 operator, s68(2) operator-instruction, s68(2) option agreement, s90(1) ordinary share capital, s79(3A)

the original seller, s46(4)(a)owner occupier, s92A parent company, s80A(1)participant, s84(1) patent, s101(1)(a)payment entitlement, s101A(1) pensioner, s80A(1) plant breeders' rights, s101(1)(a) policy of insurance, s1(1)policy of life insurance, s1(1)preliminary duty, s123C; s124A premium, s125(1)promoter, s123(1); s123A(1) qualified person, s94(1)quarter, 125(1) registered design, s101(1)(a)registrar, s114(1) the release date, s84(1)relevant business, s126AA(1) relevant date, s159B(1) relevant document, s159B(1) relevant donation, s82A(1) relevant instrument, s159C(1) relevant interest, s126(1)(a)relevant land, s81B(1)(a) relevant period, s68(1); s126(1)(*a*); s159C(1) relevant person, s126A(1)(*a*); s126AA(1) relevant retention tax, s126A(1)(a); s126A(1) relevant system, s68(2) repayment, s159B(1) replacement account, s124(1)(a); s124(2)(a)repurchase agreement, s87A(1) residential consideration, s16(1) residential property, s1(1) Schedule 2A qualification, s81A(1) securities, s68(1)settlement netting, s69(4) and (5) service mark, s101(1)(a)share, s63(1) shared ownership lease, s103(1)shares, s80(1)(a); s80A(1); s84(1) site, s83A specified statement, s159C(1) stamp, s1(1); s135 stamp duty, s114(1) stamped, s1(1)statement, s114(1) stock, s1(1); s87(1); s87A(1) stock borrowing, s87(1)stock certificate to bearer, s1(1)stock repo, s87A stock return, s87(1), s87A(1) stock transfer, s87A(1) supplementary card, s124(2)(a)supplementary protection certificate, s101(1)(a)swap agreement, s90(1)system-member, s68(2) third country, s114(1)trademark, s101(1)(a)trade name, s101(1)(*a*) transaction, s114(1)transaction splitting, s45A transfer, s36(1)

trees, s95(1) uncertificated securities, s68(1) units, s88(1)(*a*), s88B(1) unquoted company, s63(1) valid claim, s159B(4) valid consolidation certificate, s81B(1)(a) valid floor area compliance certificate, s91A(1)(*a*) wholly-owned subsidiary, s99(1) young trained farmer, s81(1); s81A(1)

young trained farmer

see also reliefs defined, s81(1); s81A(1); s81AA(1)