

NOTES FOR GUIDANCE

STAMP DUTIES CONSOLIDATION ACT 1999

(as amended by subsequent Acts up to and
including the Finance Act 2024)

Part 8 – Companies Capital Duty



These notes are for guidance only and do not purport to be a definitive legal interpretation of the provisions of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999) as amended by subsequent Acts up to and including the Finance Act 2024.

PART 8 COMPANIES CAPITAL DUTY

Overview

This Part concerns Stamp Duty which is imposed on certain transactions (see **section 116**) of capital companies (see **section 114**). The duty is generally known as companies capital duty and is referred to as such in this book. Imposition of the duty is provided for in Council Directive 69/355/EEC of 17 July, 1969 (OJ No L249, 3/10/1969), as amended by Council Directives 73/79/EEC and 73/80/EEC of 9 April, 1973 (OJ No L103, 18/4/1973), 74/553/EEC of 7 November, 1974 (OJ No L303, 13/11/1974) and 85/303/EEC of 10 June, 1985 (OJ No L156, 15/6/1985).

Companies Capital Duty was abolished in respect of transactions taking place on or after **7 December 2005**.

Part 8 Companies Capital Duty (sections 114 to 122 SDCA) was repealed by Section 93 of Finance Act 2024