

NOTES FOR GUIDANCE

STAMP DUTIES CONSOLIDATION ACT 1999

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

Part 12 – Repeals etc.



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.

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PART 12 REPEALS, ETC.

Overview

This Part contains provisions relating to the commencement of this Act, repeals, transitional arrangements and the short title of the Act.

Section 160 Repeals

This section provides for the repeal of certain Stamp Duty enactments following the enactment of this Act. In accordance with **section 8 of the Interpretation Act 1937**, this Act will come into force on the date of its passing. However, the provisions of this Act will not apply to: (1), (2)

- instruments specified in **Schedule 1** executed before the date of passing of this Act,
- transactions liable to companies capital duty (**Part 8**) which took place before the date of passing of this Act, and
- the various levies (**Part 9**) where the relevant statements fell to be delivered under the repealed enactments before the date of passing of this Act.

Those provisions of the repealed enactments which impose a fine, forfeiture, penalty or punishment in respect of an offence are to continue in force in so far as they are concerned with an offence which was committed or began before the date of passing of the Act. (3)

Anything done under the provisions of the repealed enactments corresponding with the provisions of this Act are deemed to have been done under the provisions of this Act to which the provisions of the repealed enactments correspond. (4)

Section 161 Saving for enactments not repealed

This section contains a saving mechanism for enactments not repealed.

Section 162 Consequential amendments to other enactments

This section contains amendments to other enactments consequential on the passing of this Act.

Section 163 Continuity and construction of certain references to old and new law

This section provides that the Revenue Commissioners have all the jurisdictions, powers and duties in relation to Stamp Duties and fees collected by means of stamps under this Act which they had before the passing of the Act. In addition, this section provides for the continuity of Stamp Duty law and of things done under that law.

Section 164 Short title

This section contains the short title of this Act.