

## Miscellaneous Acts which contain Stamp Duty Exemptions

This document should be read in conjunction with Part 2 of the Stamp Duties Consolidation Act 1999.

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A number of Acts provide for an exemption from the stamp duty chargeable under section 2(1) of the Stamp Duties Consolidation Act 1999 in certain circumstances. Relevant extracts from the Acts are set out in the [Appendix](#).<sup>1</sup>

Information on the obligation to file a stamp duty return and on claiming an exemption from stamp duty is set out in the [Obligation to file a Stamp Duty Return Tax and Duty Manual](#).

1. Charitable Loan Societies (Ireland) Act 1843 – Section 26
2. Common Law Procedure Amendment (Ireland) Act 1856 – Section 36
3. Customs and Inland Revenue Act 1889 – Section 13
4. Merchant Shipping Act 1894 – Sections 108(1), 196(1), 309(2), 320(4), 342(2), 395(7), 563, 721, and 731
5. Friendly Societies Act 1896 – Section 33
6. Irish Land Act 1903 – Section 50
7. Pilotage Act 1913 – Section 35(2)
8. Electricity (Supply) Act 1927 – Section 95
9. Land Act 1931 – Section 2
10. Seanad Electoral (University Members) Act 1937 – Schedule 1
11. National Stud Act 1945 – Sections 5(3) & (4)
12. Transport Act 1950 – Section 67(4) & (5)
13. Erne Drainage and Development Act 1950 – Section 12
14. Land Act 1950 – Sections 27(4) 28(8) and 30(19)
15. Foyle Fisheries Act 1952 – Sections 9(2) and 55(2)
16. Social Welfare Act 1952 – Section 51 provides for an exemption from stamp duty in respect of any cheque pay order or other document by which a payment of any benefit or of any refund repayment or return pursuant to this Act is made.
17. State Property Act 1954 – Sections 6(2) 7(2)
18. Statute of Limitations 1957 – Section 60
19. Road Traffic Act 1961 – Section 67
20. Pawnbrokers Act 1964 – Section 15
21. Land Act 1965 – Section 5(3)(a)
22. Succession Act 1965 – Sections 52(8) and 55(17)
23. Housing Act 1966 – Section 50
24. Income Tax Act 1967 – Section 538 provides for an exemption from stamp duty in respect of appraisements or valuations given or made in pursuance and for the purposes of the Income Tax Act 1967.

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<sup>1</sup> The contents of this Tax and Duty Manual were previously contained in the Stamp Duty Notes for Guidance.

25. Diplomatic Relations and Immunities Act 1967 (the "DRIA 1967") gave the force of law in Ireland to a number of international conventions in the field of diplomatic and consular relations namely:<sup>2</sup>
  - (a) The Vienna Convention on Diplomatic Relations (see Part II and Schedule I, Articles 23 28 and 34, DRIA 1967)
  - (b) The Vienna Convention on Consular Relations (see Part II and Schedule II, Articles 32, 49 and 60, DRIA 1967)
  - (c) The Convention on the Privileges and Immunities of the United Nations (see Part III and Schedule III, Sections 7 and 8, DRIA 1967)
  - (d) The Convention on the Privileges and Immunities of the Specialised Agencies of the United Nations (see Part IV and Schedule IV, Sections 9 and 10, DRIA 1967)
  - (e) The General Agreement on Privileges and Immunities of the Council of Europe<sup>3</sup> (see Part V and Schedule V, Article 7, DRIA 1967) and
  - (f) The Organisation for Economic Cooperation and Development (see Part VI, DRIA 1967).
26. Central Bank Act 1971 – Sections 42(2) and (3) and 48(7)
27. National College of Art and Design Act 197 – Section 29
28. Family Home Protection Act 1976 – Section 12(3)
29. Wildlife Act 1976 – Section 55(13)
30. Agricultural Credit Act 1978 – Section 53
31. Údarás na Gaeltachta Act 1979 – Section 25
32. Irish Film Board Act 1980 – Section 33
33. National Film Studios of Ireland Limited Act 1980 – Section 17
34. Housing Finance Agency Act 1981 – Section 16
35. Postal and Telecommunications Services Act 1983 – Sections 68(2) and 106(1)
36. Industrial Development Act 1986 – Section 17
37. Transport (Re-organisation of Córas Iompair Éireann) Act 1986 – Section 31
38. Building Societies Act 1989 – Section 118
39. Trustee Savings Banks Act 1989 – Section 64
40. Sugar Act 1991 – Section 5
41. Industrial Development Act 1995 – Section 9
42. Harbours Act 1996 – Section 70(2)
43. National Cultural Institutions Act 1997 – Sections 41 and 61(1)
44. Credit Union Act 1997 – Section 185
45. Air Navigation and Transport (Amendment) Act 1998 – Section 57

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<sup>2</sup> The application of these provisions will depend on the specific circumstances of each case.

<sup>3</sup> **NB:** The exemption provided for in this Act is in respect of the Council of Europe and not the European Council. The Council of Europe was founded in 1949 to uphold human rights in Europe and is responsible for the European Convention and European Court of Human Rights.

46. British–Irish Agreement Act 1999 – Section 52
47. Asset Covered Securities Act 2001 – Section 104
48. Social Welfare (Consolidation) Act 2005 – Section 281
49. National Oil Reserves Agency Act 2007 – Section 6
50. Pharmacy Act 2007 – Section 5
51. Financial Measures (Miscellaneous Provisions) Act 2009 – Section 8
52. Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 – Section 36 provides that a civil partner may lodge a notice with the Property Registration Authority stating that he or she is the civil partner of a person having an interest in property or land. No stamp duty is payable on such notices.
53. Credit Institutions (Stabilisation) Act 2010 – Section 43
54. Central Bank and Credit Institutions (Resolution) Act 2011 – Section 53
55. Gas Regulation Act 2013 – Schedules 1 and 3
56. Historic and Archaeological Heritage and Miscellaneous Provisions Act 2023 – Section 51

In addition to the above-mentioned Acts, Article 3 of Protocol 7 (which is annexed to Article 343) of the Treaty on the Functioning of the European Union (TFEU)<sup>4</sup> sets out the fiscal immunity granted to the EU institutions<sup>5</sup> and reads as follows:

**The Union, its assets, revenues and other property shall be exempt from all direct taxes.**

**The governments of the Member States shall, wherever possible, take the appropriate measures to remit or refund the amount of indirect taxes or sales taxes included in the price of movable or immovable property, where the Union makes, for its official use, substantial purchases the price of which includes taxes of this kind. These provisions shall not be applied, however, so as to have the effect of distorting competition within the Union.**

**No exemption shall be granted in respect of taxes and dues which amount merely to charges for public utility services.**

The application of the provisions of Article 3 of Protocol 7 will depend on the specific circumstances of each case.

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<sup>4</sup> [https://eur-lex.europa.eu/resource.html?uri=cellar:2bf140bf-a3f8-4ab2-b506-fd71826e6da6.0023.02/DOC\\_1&format=PDF](https://eur-lex.europa.eu/resource.html?uri=cellar:2bf140bf-a3f8-4ab2-b506-fd71826e6da6.0023.02/DOC_1&format=PDF)

<sup>5</sup> Consists of the EU Commission, Council, Parliament, the European Investment Bank and the European Central Bank.

## Appendix

Relevant extracts from the Acts listed above are set out below.

### 1. **Charitable Loan Societies (Ireland) Act, 1843 - 6 & 7 Vict., c.91**

26.— And be it enacted that no note or security for the repayment of any loan made by any society established or acting under the provisions of this Act, nor any receipt or entry in any book of receipt for money lent or paid, nor any debenture, or transfer, or draft, or order, nor any appointment of any agent, nor any bond or security, nor other instrument or document whatever, required or authorised to be given, issued, made, or provided in pursuance of the rules of any such society or of this Act, shall be subject to or chargeable with any stamp duty whatsoever.

### 2. **Common Law Procedure Amendment (Ireland) Act, 1856 - 19 & 20 Vict., c.102**

36.— No document made or required under the provisions of this Act shall be liable to any stamp duty.

### 3. **Customs and Inland Revenue Act, 1889 - 52 & 53 Vict., c.7**

13.— (1) Any person may cause an attested copy (which shall be exempt from stamp duty) of any document which creates a liability for payment of any succession duty, or duty herein-before imposed by this part of this Act, other than a testamentary document admitted to probate, to be deposited with the Commissioners of Inland Revenue at their principal office in London, Edinburgh, or Dublin, as the case may require, and such copy shall be received at that office.

### 4. **Merchant Shipping Act, 1894 – 57 & 58 Vict., c.60**

108.— (1) Every indenture of apprenticeship to the sea service shall be executed in duplicate, and shall be exempt from stamp duty.

196.— (1) The wages of a seaman volunteering into the Navy may be paid by bill drawn upon the owner, and payable at sight to the order of the Accountant-General of the Navy, and such bill shall be exempt from stamp duty.

309.— (2) The bond (**given by the master of an emigrant ship**) shall be executed in duplicate, and shall not be liable to stamp duty.

320.— (4) Contract tickets (**for passengers**) under this section shall not be liable to stamp duty.

342.— (2) The bond (**given by a passage broker**) shall be renewed on each occasion of obtaining a licence, and shall not be liable to stamp duty.

395.— (7) All such indentures and agreements (**for the sea-fishing service**) made in conformity with this part (**Part IV.: Fishing Boats**) of this Act shall be exempt from stamp duty.

563.— Any bond, statement, agreement, or other document made or executed in pursuance of the provisions of this part (**Part IX.**) of this Act relating to salvage by Her Majesty's ships shall, if made or executed out of the United Kingdom, be exempt from stamp duty.

721.—The following instruments shall be exempt from stamp duty—

- (a) Any instruments used for carrying into effect the First Part of this Act.
- (b) Any instruments used by or under the direction of the Board of Trade in carrying into effect the Second, Fifth, Eleventh, and Twelfth Parts of this Act; and
- (c) Any instruments which are by those parts of this Act required to be in a form approved by the Board of Trade, if made in that form.

731.—All lighthouses, buoys, beacons, and all light dues, and other rates, fees, or payments accruing to or forming part of the Mercantile Marine Fund, and all premises or property belonging to or occupied by any of the general lighthouse authorities or by the Board of Trade, which are used or applied for the purpose of any of the services for which those dues, rates, fees, and payments are received, and all instruments or writings used by or under the direction of any of the general lighthouse authorities or of the Board of Trade in carrying on those services, shall be exempted from all public, parochial, and local taxes, duties, and rates of every kind.

## **5. Friendly Societies Act, 1896 – 59 & 60 Vict., c.25**

33.— Stamp duty shall not be chargeable upon any of the following documents—

- (a) Draft or order or receipt given by or to a registered society or branch in respect of money payable by virtue of its rules or this Act:
- (b) Letter or power of attorney granted by any person as trustee for the transfer of any money of a registered society or branch invested in his name in the public funds:
- (c) Bond given to or on account of a registered society or branch or by the treasurer or other officer thereof:
- (d) Policy of insurance, or appointment or revocation of appointment of agent, or other document required or authorised by this Act or by the rules of registered society or branch.

**6. Irish Land Act, 1903 - 3 Edw. 7., c.37**

50.— No stamp duty shall be payable on any order or instrument made or issued under the Land Purchase Acts, or Part II of this Act, whereby any land in respect of which an advance is made under those enactments is vested in any person or is conveyed, or agreed to be conveyed to any person.

**7. Pilotage Act, 1913 – 2 & 3 Geo. 5., c.31**

35.— (2) Any bond given by a pilot in conformity with byelaws made for the purpose under this Act shall not be liable to stamp duty, and a pilot shall not be called upon to pay any expense in relation to the bond other than the actual expense of preparing the same.

**8. Electricity (Supply) Act, 1927 – No. 27 of 1927**

95. — Electricity shall be deemed to be goods, wares, or merchandise for the purpose of section 31 of the Stamp Duties Consolidation Act, 1999 (which makes certain contracts chargeable with stamp duty as conveyances on sale).

**9. Land Act, 1931 – No. 11 of 1931**

2. — No stamp duty shall be chargeable or payable on any agreement, conveyance, deed of charge, memorial, or other instrument (including instruments executed but not stamped before the passing of this Act) made for the purposes of or in connection with the sale by the Land Commission under or in pursuance of the Land Purchase Acts of land vested in them nor on any such instrument required by the Land Commission to be made for securing the repayment of moneys advanced by them.

**10. Seanad Electoral (University Members) Act, 1937 – No. 30 of 1937**

20. The registration officer for a university constituency, before registering any person in the register of electors for such constituency may, if he thinks it necessary—

(a) require such person to produce a certificate of his birth or, if that is not practicable or convenient, to make a statutory declaration that he has attained the age of twenty-one years, and

(b) require such person either, as the case may require, to make a statutory declaration that he is a citizen of Ireland or to produce a certificate of his naturalisation as a citizen of Ireland.

Where a person is required under this rule to make a statutory declaration, any fee payable in connection therewith shall be paid by the registration officer as part of his registration expenses and the declaration shall be exempt from stamp duty.

#### **11. National Stud Act, 1945 - No. 31 of 1945**

5.— (3) No stamp duty shall be payable on any transfer of shares of the [Irish National Stud Company].

(4) An instrument made under section 7 or section 8 of this Act and sealed with the official seal of the Minister for Agriculture shall not, by reason only of such seal being affixed thereto, be rendered liable to any higher stamp duty than if it were an instrument under hand only.

**(Section 7 enables the Minister for Agriculture to make leases of the National Stud Farm and section 8 enables the Minister for Agriculture to grant licences to use and occupy the National Stud Farm.)**

#### **12. Transport Act, 1950 – No. 12 of 1950**

67.— (4) Stamp duty shall not be chargeable on an arrangement under section 26 or any order under section 27.

(5) The amount of all stamp duties paid by [Córas Iompair Éireann] on any instrument which is executed in order to supplement the transfer, effected by this Act, of the property of either dissolved undertaker or on any instrument which is executed in order to supplement any arrangement under section 26 or any order under section 27, shall be refunded to [Córas Iompair Éireann] out of moneys provided by the Oireachtas.

**(An arrangement under section 26 is an arrangement for the voluntary acquisition and operation of transport undertakings and an order under section 27 is an order transferring to [Córas Iompair Éireann] certain functions of the Minister for Industry and Commerce or the Commissioners of Public Works in Ireland.)**

#### **13. Erne Drainage and Development Act, 1950 – No. 15 of 1950**

12.— Notwithstanding anything to the contrary in any of the enactments relating to stamp duty, stamp duty shall not be chargeable in respect of any agreement entered into pursuant to this Act by the [Electricity Supply Board] to the [Ministry of Finance for Northern Ireland].

#### **14. Land Act, 1950 – No. 16 of 1950**

27.— (4) No stamp duty shall be chargeable or payable on any instrument by which a purchase [by the Land Commission] under this section is effected.



28.— (8) No stamp duty shall be payable on any transfer order ... under subsection (7) of this section **(i.e. an order vesting the land which was the subject of a purchase order under section 27).**

30.— (19) No stamp duty shall be payable on any instrument under this section or either of the two next following sections.

**(Sections 31 and 32 relate to certain trusts constituted for the purposes referred to in section 4 of the Irish Land Act, 1903, and section 18 of the Irish Land Act, 1909, as extended by section 30(3).)**

#### **15. Foyle Fisheries Act, 1952 – No. 5 of 1952**

9.— (2) Stamp duty shall not be chargeable on the vesting agreement or on any instrument executed in pursuance thereof.

55.— (2) An instrument under this section shall not be subject to stamp duty.

#### **16. Social Welfare Act, 1952 – No. 11 of 1952**

51.— Stamp duty shall not be chargeable on any cheque, pay order, or other document by which a payment of any benefit or of any refund, repayment or return pursuant to this Act is made, nor on any receipt given for any such payment.

#### **17. State Property Act, 1954 – No. 25 of 1954**

6.— (2) No stamp duty shall be payable on any warrant under subsection (1) of this section **(i.e. a warrant under the official seal of the Minister for Finance vesting State land in a specified State authority).**

#### **18. Statute of Limitations, 1957 – No. 6 of 1957**

60.— No acknowledgment [under sections 51 to 57] shall be deemed to be an agreement within the meaning of the Stamp Duties Consolidation Act, 1999.

**(Section 51 concerns the acknowledgment by the person in possession of land of the title of the person (other than a mortgagee) to whom a right of action to recover the land has accrued; section 52 concerns, inter alia, the acknowledgment by the person in possession of land of the mortgagee's title to the land in an action by the mortgagee to recover the land; section 53 concerns the acknowledgment by the person in possession of land, or the acknowledgment by the person liable for a debt secured by an incumbrance, of the debt in an action by the incumbrancer claiming sale of the land has accrued; section 54 concerns the acknowledgment by the mortgagee of the title of the mortgagor or his equity of redemption in an action to redeem the land in the mortgagee's possession; section 55 concerns the acknowledgment by the person in possession of land of a personal right in or over**

**land in an action in respect of that right; section 56 concerns the acknowledgment of by a person liable for a debt of that debt, etc., and section 57 concerns the acknowledgment of the person accountable in an action claiming the personal estate of a deceased person or to any share or interest therein.)**

#### **19. Road Traffic Act, 1961 – No. 24 of 1961**

67. — (3) Nothing in this section shall render a certificate of insurance or a certificate of guarantee liable to any stamp duty to which it would not have been liable if this section had not been enacted.

#### **20. Pawnbrokers Act, 1964 – No. 31 of 1964**

15 — (4) A special contract pawn-ticket and the duplicate thereof shall not be subject to stamp duty.

#### **21. Land Act, 1965 – No. 2 of 1965**

5.— (3)(a) Stamp duty shall not be chargeable on any instrument made for the purpose of this section.

**(This section concerns advances for the purchase of land by persons in congested areas.)**

#### **22. Succession Act, 1965 – No. 27 of 1965**

52.— (8) This section shall not operate to impose any stamp duty in respect of an assent.

**(This section deals with assents or transfers by personal representatives.)**

55.—(17) Where any property is appropriated under the provisions of this section, a conveyance thereof by the personal representatives to the person to whom it is appropriated shall not, by reason only that the property so conveyed is accepted by the person to whom it is conveyed in or towards the satisfaction of a legacy or a share in residuary estate, be liable to any higher stamp duty than that payable on a transfer of personal property for the like purpose.

#### **23. Housing Act, 1966 – No. 21 of 1966**

50.— No stamp duty shall be payable on any agreement, deed, or other instrument relating to a letting of a dwelling mentioned in subsection (3) of section 58 of this Act on a tenancy for a month or a less period than a month.

**24. Income Tax Act, 1967 – No. 6 of 1967**

538. — No appraisalment or valuation given or made in pursuance and for the purposes of this Act shall be liable to any stamp duty.

**25. Diplomatic Relations and Immunities Act, 1967 – No. 8 of 1967**

**The application of the provisions referred to below will depend on the specific circumstances of each case.**

*FIRST SCHEDULE- Vienna Convention on Diplomatic Relations*

## Article 23

1. The sending State and the head of the mission shall be exempt from all national, regional or municipal dues and taxes in respect of the premises of the mission, whether owned or leased, other than such as represent payment for specific services rendered.
2. The exemption from taxation referred to in this Article shall not apply to such dues and taxes payable under the law of the receiving State by persons contracting with the sending State or the head of the mission.

## Article 28

The fees and charges levied by the mission in the course of its official duties shall be exempt from all dues and taxes.

## Article 34

A diplomatic agent shall be exempt from all dues and taxes, personal or real, national, regional or municipal, except:

- (b) dues and taxes on private immovable property situated in the territory of the receiving State, unless he holds it on behalf of the sending State for the purposes of the mission;
- (f) registration, court or record fees, mortgage dues and stamp duty, with respect to immovable property, subject to the provisions of Article 23.

*SECOND SCHEDULE - Vienna Convention on Consular Relations*

## Article 32

1. Consular premises and the residence of the career head of consular post of which the sending State or any person acting on its behalf is the owner or lessee shall be exempt from all national, regional or municipal dues and taxes whatsoever, other than such as represent payment for specific services rendered.
2. The exemption from taxation referred to in paragraph 1 of this Article shall not apply to such dues and taxes if, under the law of the receiving State, they are payable by the person who contracted with the sending State or with the person acting on its behalf.

## Article 49

1. Consular officers and consular employees and members of their families forming part of their households shall be exempt from all dues and taxes, personal or real, national, regional or municipal, except:
  - (b) dues or taxes on private immovable property situated in the territory of the receiving State, subject to the provisions of Article 32;
  - (f) registration, court or record fees, mortgage dues and stamp duties, subject to the provisions of Article 32.

## Article 60

1. Consular premises of a consular post headed by an honorary consular officer of which the sending State is the owner or lessee shall be exempt from all national, regional or municipal dues and taxes whatsoever, other than such as represent payment for specific services rendered.
2. The exemption from taxation referred to in paragraph 1 of this Article shall not apply to such dues and taxes if, under the laws and regulations of the receiving State, they are payable by the person who contracted with the sending State.

*THIRD SCHEDULE - Convention on the Privileges and Immunities of the United Nations*

## Section 7.

The United Nations, its assets, income and other property shall be—

- (a) exempt from all **direct taxes** ....

## Section 8.

While the United Nations will not, as a general rule, claim exemption from **excise duties and from taxes on the sale of movable and immovable property which form part of the price to be paid**, nevertheless when the United Nations is making important purchases for official use of property on which such duties and taxes have been charged or are chargeable, Members will, whenever possible, make appropriate administrative arrangements for the remission or return of the amount of duty or tax..

*FOURTH SCHEDULE - Convention on the Privileges and Immunities of the Specialised Agencies of the United Nations*

Section 9.

The specialised agencies, their assets, income and other property shall be exempt:

(a) from all **direct taxes** ....

Section 10.

While the specialised agencies will not, as a general rule, claim exemption from ... **taxes on the sale of movable and immovable property which form part of the price to be paid**, nevertheless when the specialised agencies are making important purchases for official use of property on which such ... taxes have been charged or are chargeable, States parties to this Convention will, whenever possible, make appropriate administrative arrangements for the remission or return of the amount of ... tax.

*FIFTH SCHEDULE - General Agreement on Privileges and Immunities of the Council of Europe*

Article 7

The Council, its assets, income and other property shall be exempt:

- a. from all **direct taxes**; the Council will not, however, claim exemption from rates, taxes or dues which are no more than charges for public utility services;
- b. from all customs duties and prohibitions and restrictions on imports and exports in respect of articles required by the Council for its official use; articles imported under such exemption will not be sold in the country into which they are imported, except under conditions approved by the government of that country;
- c. from all customs duties, and prohibitions and restrictions on imports and exports in respect of its publications.



*PART VI - Organisation for Economic Cooperation and Development*

## Section 29.

The Organisation and its property and a person who is a representative of a member of the Organisation or is a member of or attached to a delegation to the principal or a subsidiary organ of the Organisation or an official of the Organisation and any person, being a spouse of such person or a member of his family dependent on him, and the property of such persons shall have and enjoy inviolability and exemptions, immunities, facilities, privileges and rights corresponding to those provided for in **Parts II, III, IV and VI** (as may be appropriate in each case) of the **Agreement set out in the Fifth Schedule** to this Act.

**26. Central Bank Act, 1971 – No. 24 of 1971**

42.— (2) Stamp duty shall not be charged on any agreement made between the transferor and the transferee for the transfer, in whole or in part, to the transferee of the business to which the licence held by the transferor relates.

(3) Stamp duty shall not be charged on any instrument executed in order to supplement the transfers effected or deemed to be effected by sections 34 and 35 of this Act.

**(Section 34 concerns the transfer of accounts and section 35, the transfer of securities.)**

48.— (7) Stamp duty shall not be chargeable on the issue, assignment, negotiation or redemption of bonds [issued by the Central Bank of Ireland].

**27. National College of Art & Design Act, 1971 – No. 28 of 1971**

29.— Stamp duty shall not be charged on any conveyance or other instrument executed for the purpose of vesting property or any interest in property in [Bord an Choláiste Náisiúnta Ealaíne is Deartha].

**28. Family Home Protection Act, 1976 – No. 27 of 1976**

12.— (3) No stamp duty ... shall be payable in respect of any [notice registered in the Registry of Deeds pursuant to the Registration of Deeds Act, 1907, or under the Registration of Title Act, 1964, by a spouse stating that he is married to any person, being a person having an interest in unregistered property or in registered land].

**29. Wildlife Act, 1976 – No. 39 of 1976**

55.— (13) No stamp duty shall be payable on any purchase order ... **(being an order to purchase land made by the Minister for Lands.)**

**30. Agricultural Credit Act, 1978 – No. 2 of 1978**

53.— (1) Stamp duty shall not be chargeable on any instrument whereby a charge or mortgage in favour of the Corporation is created or released or a charging order under Chapter 5 of this Part or a condition subject to which moneys are lent or advanced, or a guarantee is given, by the Corporation is varied or amended or the consent of the registered owner or the person in occupation of the land to which the charge relates or the personal representative of such owner or person is given to such creation, variation or amendment.

**31. Údarás Na Gaeltachta Act, 1979 – No. 5 of 1979**

25.— No stamp duty shall be payable on any instrument under which any property is acquired by an tÚdarás and, for the purpose of this section, “property” includes interests and rights of any description.

**32. Irish Film Board Act, 1980 – No. 36 of 1980**

33.— Stamp duty shall not be chargeable on any conveyance, transfer or other instrument executed for the purposes of vesting property or any interest in property in the [Irish Film Board].

**33. National Film Studios of Ireland Limited Act, 1980 – No. 37 of 1980**

17.— Stamp duty shall not be chargeable in respect of any conveyance, transfer or other instrument executed for the purpose of vesting property or any interest in property in the [National Film Studios of Ireland Limited].

**34. Housing Finance Agency Act, 1981 – No. 37 of 1981**

16.— Any bond, debenture or other security referred to in section 10(2) of this Act shall, for the purposes of section 86 of the Stamp Duties Consolidation Act, 1999, be regarded as being stock within the meaning of that section 86.

**35. Postal and Telecommunications Services Act, 1983 – No. 24 of 1983**

68.— (2) Money orders and postal orders issued by [An Post] shall be exempt from stamp duty.

106.— (1) Every cheque, warrant, order, power of attorney or other document executed by [An Post] in relation solely to the business of the Savings Bank shall be exempt from stamp duty.

**36. Industrial Development Act, 1986 – No. 9 of 1986**

17.— No stamp duty shall be payable on any instrument under which any land, easement, way-leave, water-right or other right whatsoever over or in respect of the land or water is acquired by the [Industrial Development Authority].

**37. Transport (Re-organisation of Córas Iompair Éireann) Act 1986 – No. 31 of 1986**

31.—... stamp duty shall not be chargeable on any licence under section 16.

(Section 16 enables licences to be granted by Córas Iompair Éireann to use land held by them.)

**38. Building Societies Act, 1989 – No. 17 of 1989**

118.— (1) Stamp duty shall not be chargeable on any instrument effecting the transfer of a share in a building society.

(2) Stamp duty, other than stamp duty provided for in Part 8 of the Stamp Duties Consolidation Act, 1999, shall not be chargeable on any transfer, conveyance or other instrument executed for the purposes of effecting an amalgamation of societies or a transfer of engagements under Part X or the conversion of a society into a public limited company under Part XI.

**39. Trustee Savings Banks Act, 1989 – No. 21 of 1989 (as amended by section 2 of the Trustee Savings Banks (Amendment) Act 2001 – No. 6 of 2001**

64.— Stamp duty, other than stamp duty provided for in sections 114 to 122 of the Stamp Duties Consolidation Act, 1999, shall not be chargeable on any transfer, conveyance or other instrument executed for the purposes of providing for or effecting—

- (e) an amalgamation of trustee savings banks under Part VI,
- (f) the reorganisation of a trustee savings bank into a company under section 57, including the transfer or other disposal to that company of all or part of the undertaking, property and rights of the trustee savings bank and of all or part of the liabilities or obligations thereof, including deposits in the said trustee savings bank and the liabilities referable thereto, or
- (g) the reorganisation of a relevant company into a banking company under section 57, including the transfer or other disposal to that banking company of all or part of the undertaking, property and rights of the relevant company and of all or part of the liabilities or obligations thereof, including deposits formerly in a trustee savings bank to which the relevant company succeeded and the liabilities referable thereto.

**40. Sugar Act, 1999 – No. 3 of 1991**

5.— Stamp duty shall not be charged on any agreement, transfer, conveyance, assignment or lease whereby any business, assets or liabilities of the Company or shares held in or by the Company is or are transferred or agreed to be transferred, in whole or in part, to the Holding Company.

**41. Industrial Development Act, 1995 – No. 29 of 1995**

9.— No stamp duty shall be payable on any instrument under which any land, easement, way leave, water right or other right whatsoever over or in respect of the land or water is acquired by the [Shannon Free Airport Development Company], Forfás, [Forbairt or the Industrial Development Agency (Ireland)].

**42. Harbours Act, 1996 – No. 11 of 1996**

70.— (2) A bond given by a pilot under subsection (1) shall not be liable to stamp duty and the pilot shall not be required to pay any expense in relation to the bond other than the actual expense of preparing the same.

**43. National Cultural Institutions Act, 1997 – No. 11 of 1997**

41.— Stamp duty shall not be chargeable on any conveyance, transfer or other instrument executed for the purpose of vesting property or any interest in property in [the Board of the National Museum of Ireland or the Board of the National Library of Ireland].

61.— (1) Sections ... 41 shall apply in relation to the National Gallery as they apply in relation to [the Board of the National Museum of Ireland or the Board of the National Library of Ireland] with the modification that the references to [the Board of the National Museum of Ireland or the Board of the National Library of Ireland] shall be construed as references to the Governors and Guardians and with any other necessary modifications.

**44. Credit Union Act, 1997 – No. 15 of 1997**

185.—(1) Stamp duty shall not be chargeable on any instrument effecting the transfer of a share in a credit union.

(2) Stamp duty shall not be chargeable on any transfer, conveyance or other instrument executed for the purposes of effecting, under Part IX, an amalgamation of credit unions or a transfer of engagements between credit unions.

**45. Air Navigation and Transport (Amendment) Act, 1998 – No. 24 of 1997**

57.— Stamp duty shall not be payable in respect of the transfer of an amount from a fund established in respect of a scheme for the granting of superannuation benefits in operation at the commencement of this Act to a fund established under and in accordance with section 32.

**46. British-Irish Agreement Act, 1999 – No. 1 of 1999**

52.— (2) A Body shall not be liable for the payment of any direct tax, or any duty, in respect of any lands or income.

**47. Asset Covered Securities Act, 2001 – No. 47 of 2001**

104. — Stamp duty is not chargeable on:-

- (a) the issue of an asset covered security in accordance with this Act,
- (b) a transfer of such a security, or
- (c) a transfer of a business or part of a business, or an asset, in respect of which the approval of the Minister or the Authority is required under section 58.

**48. Social Welfare (Consolidation) Act, 2005 – No. 26 of 2005**

281.— Stamp duty shall not be chargeable upon any document by which any payment, refund, repayment or return under this Act is made.

**49. National Oil Reserves Agency Act 2007 – No. 7 of 2007**

6. — (2) Stamp duty is not chargeable on an instrument under which the share owned by the Irish National Petroleum Corporation Limited in the National Oil Reserves Agency Limited is transferred to the Minister.

**50. Pharmacy Act 2007 – No. 20 of 2007**

5. — (10) Stamp duty is not chargeable on an instrument under which any property owned by the old Society is transferred to the Society.

**51. Financial Measures (Miscellaneous Provisions) Act 2009 – No. 14 of 2009**

8. — (2) Any instrument necessary to give full effect to or record a transfer of an asset under a transfer order is not subject to stamp duty.

**52. Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 – No. 24 of 2010**

36.— (1) A civil partner may lodge with the Property Registration Authority a notice stating that he or she is the civil partner of a person having an interest in property or land.

(2) A notice under subsection (1) shall be registered in the Registry of Deeds or Land Registry, as appropriate.

(3) No stamp duty or fee shall be payable in respect of any such notice.

(4) The fact that notice of a civil partnership has not been registered under subsection (1) shall not give rise to any inference as to the non-existence of a civil partnership.

**53. Credit Institutions (Stabilisation) Act 2010 – No. 36 of 2010**

43. — (1) Stamp duty shall not be chargeable on a transfer order, an order varying or amending a transfer order, an order setting aside a transfer order or any ancillary agreement entered into between the relevant institution and transferee.

(2) Stamp duty shall not be chargeable on any instrument executed in order to give legal effect to transfers effected or taken to be effected by this Part.

**54. Central Bank and Credit Institutions (Resolution) Act 2011 – No. 27 of 2011**

53.—(1) Stamp duty is not chargeable on a transfer order, an order varying or amending a transfer order, an order setting aside a transfer order or any ancillary agreement entered into between a transferor and a transferee.

(2) Stamp duty is not chargeable on any instrument executed in order to give legal effect to a transfer effected or taken to be effected by a transfer order.

**55. Gas Regulation Act, 2013 – No. 39 of 2013**

56. — The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Public Expenditure and Reform, be paid out of moneys provided by the Oireachtas.

**56. Historic and Archaeological Heritage and Miscellaneous Provisions Act 2023 – No. 26 of 2023**

51. — (7) Stamp duty shall not be chargeable on any instrument to the extent that it effects the acquisition of a registered monument by the Minister or a local authority pursuant to the Minister's or local authority's, as the case may be, powers under this section