

<u>Company compliance – Obligations under Stamp Duty Law.</u>		
Grouping.	Description of obligation.	Section No.¹
<i>1. Stamp duty on instruments:</i>		
	Instruments falling under the following headings in Schedule 1 are chargeable with stamp duty: <ul style="list-style-type: none"> • Bill of Exchange or Promissory Note. • Conveyance or Transfer on sale of any stocks or marketable securities. • Conveyance or Transfer on sale of a policy of insurance or a policy of life insurance where the risk to which the policy relates is located in the State. • Conveyance or Transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance – rate of stamp duty is determined by insertion of appropriate certificate in instrument. • Duplicate or Counterpart of any instrument chargeable with any duty. • Exchange. • Lease – rate of stamp duty is determined by insertion of appropriate certificate in instrument. • Mortgage, Bond, Debenture, Covenant. • Policy of Insurance where the risk to which the policy relates is located in the State. • Share Warrant. 	Section 2 and Schedule 1
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¹ Refers to the Stamp Duty Consolidation Act 1999.

	chargeable as conveyances on sale.	
	Certain instruments must contain a certificate indicating whether or not it comes within section 53.	53(6)
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