

Stamps Ref: _____
(Quote in all communications)



Stamps Office,
Revenue Commissioners,
Dublin Castle,
Dublin 2.

Phone: 01-6475000
Fax: 01-6793261



**APPORTIONMENT OF CONSIDERATION IN RESPECT OF AGREEMENTS CHARGEABLE
UNDER SECTION 31 OF THE STAMP DUTIES CONSOLIDATION ACT, 1999**

Your Ref: _____ Date: _____

Parties: _____

The agreement submitted appears to be liable to ad valorem duty under Section 31(1) of the Stamp Duties Consolidation Act, 1999. Please apportion the total consideration (i.e. cash, shares, debentures and liabilities assumed by the purchaser) under the appropriate heads listed below. If no apportionment can be made, duty is chargeable on the agreement based on the total consideration passing.

ASSETS

Goodwill	€ _____
Tenants and Trade fixtures and fittings	€ _____
Book and other debts (including money on deposit at bank or elsewhere)	€ _____
Benefit of Contracts	€ _____
Patents, Designs, Trade Marks, Licences and Copyrights	€ _____
Equitable estates or interests in land or whatever tenure, whether in the State or abroad	€ _____
Subtotal	€ _____
(consideration on which ad valorem duty is chargeable on the agreement)	
Legal interest in freeholds, leaseholds and copyholds	€ _____
Loose plant, loose machinery, stock-in-trade and furniture	€ _____
Foreign property (other than above)	€ _____
Ships	€ _____
Cash in hand or on current account at bankers, bills of exchange, etc.	€ _____
Total Value	€ _____

CONSIDERATION

Cash	€ _____
Shares	€ _____
Debentures	€ _____
Vendor's liabilities (e.g. mortgages, etc) assumed by the purchaser	€ _____
Total Consideration	€ _____

I hereby certify that the particulars shown in this form are in every respect fully and truly stated according to the best of my judgement and belief, and that no part of the value apportioned to loose plant and machinery represents plant or machinery which was not in a state of actual severance at the date of the sale.

Signed: _____

Date: _____

