

Supporting documentation to be submitted in connection with a claim for relief under Section 80 of the Stamp Duties Consolidation Act 1999

SHARE FOR UNDERTAKING

1. A Statutory Declaration, made by a Solicitor of the Courts of Justice, setting out in detail how all of the conditions of Section 80 Stamp Duties Consolidation Act, 1999 have been complied with.
2. The original Instrument(s) of Transfer, plus copy (ies)
3. File a stamp duty return online via ROS (Revenue Online Services) for each instrument of transfer.
4. Copies of the Share Certificates issued by the acquiring company to the shareholders in the **target** company.
5. A copy of the Memorandum and Articles of Association of both the **target*** company **and** the **acquiring*** company showing the rights attaching to each class of share in issue* and issued**.
6. A copy of the amended Memorandum and Articles of Association, where appropriate.
7. A copy of the resolution whereby it is stated that the nominal capital of the acquiring company was increased for the purpose of acquiring the shares in the target company.

OR

A copy of the resolution, Act or other authority for the issue of the acquiring company of its unissued share capital for the purpose of acquiring the shares in the target company.
8. The original Agreement entered into in relation to the scheme, plus a copy. In the absence of an Agreement a Form 52 should be submitted. (A stamp duty return is also required in order to comply with Section 58 Companies Act where shares are allotted for non-cash consideration).
9. A copy of the last Annual Return, Form B1, of the **target** company for the period immediately prior to the present transaction. If it is a scheme of amalgamation, the Form B1 of the acquiring company is also required.
10. Copies of the audited accounts of the target company for the three years prior to the acquisition. If it is a scheme of amalgamation of two companies, copies of the accounts of the acquiring company should also be lodged.
11. A photocopy of Form B5 (allotment of consideration shares.)
12. A schematic (“family tree”) outlining the percentage shareholding held in the relevant companies.

Please send completed applications to

Office of the Revenue Commissioners
Stamp Duty Technical Services Unit,
Dublin Stamping District,
Dublin Region,
Stamping Building,
Dublin Castle.
Dublin 2.
If using DX – Please send to DX270