# Stamp Duty on the Transfer of Shares NCBO RECLAIMS 

## EXEMPTION FOR NO CHANGE IN BENEFICIAL OWNERSHIP CLAIMED ON IRISH SHARES TRANSFERRED IN CREST

Where legal title only is being transferred electronically and no change in beneficial ownership is involved, the transfer is exempt from stamp duty.

All NCBO reclaims must be accompanied by:

1. A declaration confirming that there has been No Change of Beneficial Ownership (NCBO) on the transactions to which the reclaim relates. ("I can confirm that the trades on which we are seeking the refund have involved no change of beneficial ownership")
2. Evidence to support of the reclaim, e.g. correspondence from the client confirming the transactions are NCBO.

And
3. Details of the prior or subsequent leg where stamp duty was paid:

- If the movement of stock is to facilitate a sale to the market, the Crest Transaction ID of that sale is required.
- If the movement of stock is on foot of a purchase, the Crest Transaction ID of the purchase is required.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our Privacy page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

Cáin agus Custaim na hÉireann

## Applicant's Name

| Item No. | Name of Security | Security ISIN | Quantity | Settlement <br> Date | Transaction ID <br> being reclaimed | Supporting <br> Transaction ID <br> (if appropriate) | Amount of <br> refund <br> EURO |
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2) Sterling and Euro claims must be made separately

## Applicant's Name

| Item No. | Name of Security | Security ISIN | Quantity | Settlement <br> Date | Transaction ID <br> being reclaimed | Supporting <br> Transaction ID <br> (if appropriate) | Amount of <br> refund <br> Sterling |
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