

# **Stamp Duties Consolidation Act 1999**

**(as amended by subsequent Acts up to and including  
the Finance Act 2010)**

## **Notes for Guidance**

**Note:** Words and phrases which appear in this book but which do not appear in the Stamp Duties Consolidation Act, 1999, are italicised.

**Definitions are also listed under Words and Phrases**

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**Acts referred to**

*see also* Taxes Consolidation Act; *Appendix 5 Adoption Acts, Sch 1* (“CONVEYANCE or TRANSFER on sale of any property, etc.” - consanguinity relief)  
Assurance Companies Act, 1909, s125(1)  
*Bills of Exchange Act, 1882, s1(1)*  
*Bills of Sale (Ireland) Act, 1879, Sch 1*  
*Bills of Sale (Ireland) Act (1879) Amendment Act, 1883, Sch 1*  
Building Societies Act, 1989, s103(1); s123(1); s123A(1)  
Capital Acquisitions Tax Consolidation Act 2003, s19; s91(2)(b)(ii); s91A(5); s92(1)(b)(ii); s92A(2)(b)(ii); s92B(3)(b)(ii)  
Capital Gains Tax Acts, s101(7)  
Central Bank Act, 1971, s103(1); s123(1); s126A(1)  
Central Bank Act, 1989, s126A(1)  
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*Chief Rents Redemption (Ireland) Act, 1864, s1(1)* (“conveyance on sale”)  
Companies Act, 1963, s1(1) (“instrument”); s20 (summary); s31(1); s80(3)(b); s102; s103(1); s114(1); s116: s117(1) and (5); s127 (summary); *Part 10 (overview)*; and “SHARE WARRANT”)  
Companies Act, 1990, s88; s115; s116  
Conveyancing Act, 1881, s35(1)  
Copyright and Related Rights Act 2000, s101(1)  
*Corporation Tax Act, 1976, s126(1)*  
Corporation Tax Acts, s14 (summary); s117(3); s126(1)(a)

*Diplomatic Relations and Immunities Act, 1967, s123(2); s124(1)(a) and (2)*  
*Double Taxation (Relief) Act, 1923, s2(2)*  
*Electricity (Supply) Act, 1927, s31(1)*  
Family Law Act, 1995, s97(2)(a)(i)  
Family Law (Divorce) Act, 1996, 92B(8)(b) s97(2)(a)(ii)  
Finance (1909–10) Act, 1910, s12(1); s21(5); s121  
*Finance Act, 1911, Part 11 (overview)*  
*Finance Act, 1960, Sch 1* (“CONVEYANCE or TRANSFER on sale of any property, etc.” - consanguinity relief)  
*Finance Act, 1964, s63 (summary)*  
*Finance Act, 1969, s43*  
*Finance Act, 1972, Sch 1* (“CONVEYANCE or TRANSFER on sale of any property, etc.” - consanguinity relief)  
*Finance Act, 1988, Sch 1* (“CONVEYANCE or TRANSFER on sale of any property, etc.” - consanguinity relief)  
Finance Act, 1990, s43; s85(2)(a)(i); s116(2)  
*Finance Act, 1992, s52(4); Sch 1* (“CONVEYANCE or TRANSFER on sale of any property, etc.” - consanguinity relief)  
Forgery Act, 1913, Part 11 (overview)  
Health Insurance Act, 1994, s110; s125(1)  
*Health Insurance (Miscellaneous Provisions) Act, 2009, s125A*  
Housing Act, 1966, s106  
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*Housing Finance Agency Act, 1981, s86*  
Housing (Miscellaneous Provisions) Act, 1979, s91(2)(a); s103(2)  
Housing (Miscellaneous Provisions) Act, 1992, s93A; s103(1) and (2)  
Income Tax Acts, s14 (summary); s117(3); s133  
Industrial and Provident Societies Acts, 1893 to 1978, s80(1); s93; s103(1)  
Inland Revenue Regulation Act, 1890, s2(4); s133; s159(1)  
Insurance Act, 1936, s80A(1); s125(1)  
*Interpretation Act, 1937, s1(1); s160*  
Investment Limited Partnerships Act, 1994, s115  
*Irish Free State (Consequential Provisions) Act, 1922, s2(2)*  
Judicial Separation and Family Law Reform Act 1989; s92B(8)(b)  
Land Act, 1965, s94(1)  
*Land Law (Ireland) Acts, s12(1)*  
Limited Partnerships Act, 1907, s117(1) and (5)  
Local Government Act 2001, s89(1)  
National Development Finance Agency Act 2002, s108A  
National Treasury Management Agency Act, 1990, s108  
Petroleum and Other Minerals Development Act, 1960, s104  
Plant Varieties (Proprietary Rights) Act 1980,

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 Plant Varieties (Proprietary Rights) (Amendment) Act 1998, s101(1)(e)  
*Postal and Telecommunications Services Act, 1983, Part 11 (overview)*  
 Property Values (Arbitrations and Appeals) Act, 1960, s21(5)  
*Registration of Title Act, 1964, Part 10 (overview)*  
 Securitisation (Proceeds of Certain Mortgages) Act, 1995, s105(1)  
*Solicitors (Amendment) Act, 1994, s157*  
*Stamp Act, 1891, Overview of Stamp Duties Consolidation Act, 1999*  
*Stamp Duties Management Act, 1891, Overview of Stamp Duties Consolidation Act, 1999; Part 11 (overview)*  
*Status of Children Act, 1987, Sch 1 (“CONVEYANCE or TRANSFER on sale of any property, etc.” - consanguinity relief)*  
*Stock Transfer Act, 1963, s2(4); Part 10 (overview)*  
 Succession Duty Act, 1853, s123(8); s123A(8); s123B(8); s124(6); s125(7); s126(8); s126A(11)  
 Tax Acts, s29(4) and (7); s53(4) and (7); s159B(7)  
 Temple Bar Area Renewal and Development Act, 1991, s100(1)  
 Trustee Savings Banks Act, 1989, s103(1); *Unit Trust Act, 1990, s88*  
 Valuation Act 2001, s1(1) (“residential property”)  
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