

# NOTES FOR GUIDANCE

## STAMP DUTIES CONSOLIDATION ACT 1999

**(as amended by subsequent Acts up to and  
including the Finance Act 2025)**

### **Part 8 – Companies Capital Duty**



**These notes are for guidance only and do not purport to be a definitive legal interpretation of the provisions of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999) as amended by subsequent Acts up to and including the Finance Act 2025.**

## **PART 8 COMPANIES CAPITAL DUTY**

### **Overview**

This Part concerns Stamp Duty which is imposed on certain transactions (see **section 116**) of capital companies (see **section 114**). The duty is generally known as companies capital duty and is referred to as such in this book. Imposition of the duty is provided for in Council Directive 69/355/EEC of 17 July, 1969 (OJ No L249, 3/10/1969), as amended by Council Directives 73/79/EEC and 73/80/EEC of 9 April, 1973 (OJ No L103, 18/4/1973), 74/553/EEC of 7 November, 1974 (OJ No L303, 13/11/1974) and 85/303/EEC of 10 June, 1985 (OJ No L156, 15/6/1985).

Companies Capital Duty was abolished in respect of transactions taking place on or after **7 December 2005**.

**Part 8 Companies Capital Duty (sections 114 to 122 SDCA) was repealed by Section 93 of Finance Act 2024**