



STATUTORY INSTRUMENTS

S.I. No. 99 of 2009

STAMP DUTY (DESIGNATION OF EXCHANGES AND MARKETS)
(No. 2) REGULATIONS 2009

(Prn. A9/0417)

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STAMP DUTY (DESIGNATION OF EXCHANGES AND MARKETS)
(No. 2) REGULATIONS 2009

The Revenue Commissioners, in exercise of the powers conferred on them by section 75(5)(a) (inserted by section 109 of the Finance Act 2007 (No. 11 of 2007)) of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999), hereby make the following regulations:

Citation and commencement

1. (1) These Regulations may be cited as the Stamp Duty (Designation of Exchanges and Markets) (No. 2) Regulations 2009.

(2) These Regulations come into operation on 27 March 2009.

Designation of exchanges and markets

2. For the purposes of section 75 (inserted by section 109 of the Finance Act 2007 (No. 11 of 2007)) of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999), SmartPool Trading Limited is designated by the Revenue Commissioners as an exchange.

GIVEN under my hand,
25 March 2009

MICHAEL O'GRADY
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 31st March, 2009.*

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation).

Section 75 (inserted by section 109 of the Finance Act 2007) of the Stamp Duties Consolidation Act 1999 provides for an exemption from stamp duty on a transfer of title to securities to an intermediary if—

- the intermediary is a member of an exchange or market,
- the intermediary is approved by the Revenue Commissioners as a recognised intermediary on the exchange or market,
- the transfer of the securities is effected on the exchange or market concerned, on the Irish Stock Exchange Limited, the London Stock Exchange plc or any other exchange or market designated by the Revenue Commissioners, and
- the transfer is not effected in connection with an excluded business.

The purpose of these Regulations is the designation by the Revenue Commissioners, as on and from 27 March 2009, of SmartPool Trading Limited as an exchange for the purposes of section 75 of the Stamp Duties Consolidation Act 1999.

BAILE ÁTHA CLIATH
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