# Stamp Duties Consolidation Act 1999

(as amended by subsequent Acts up to and including the Finance (No. 1) Act 2013)

# **Notes for Guidance**



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case. 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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account, s124(1)(a); s124(2)(a)account holder, s124(1)(a); s124(2)(a) accountable person, s1(1); s71(*a*) accounting period, s123(1) acquiring company, s80(1)(b), s80A(1)advance, s94(1)aggregation of transactions, s45A American depositary receipt, s90(1) Appeal Commissioners, s21(1); s126B(1) appellant, s21(1)appropriate person, s103(1) appropriate tax, s126A(1)(a)approved body, s82A(1) approved scheme, s84(1) the area, s100(1)assessable amount, s125(1); s124B(1) assurance business, s80A(1) assurance company, s80A(1) average relevant deposits, s126A(1)(a)bank, s123(1); s123A(1); s123B(1); s124(1)(a); bill of exchange, s1(1)branch, s61(1)brand, s101(1)(*a*) building, s29(1)(*a*); s53(1)(*a*) building society, s123(1); s123A(1); s123B(1) capital company, s114(1)card account, s123(1), s123A(1); s123B(1) cash card, s123(1); s123B(1); certificate of indebtedness, s112(1) certificated securities, s68(1) charge card, s124(2)(a)child, s1(1)collateral stock, s87(1) collective investment scheme, s88(1)(a)combined cards, s123(1); s123B(1); Commissioners, s1(1)commodities, s90(1)company charge card, s124(2)(a)consolidation certificate, s81B(1)(a) conveyance on sale, s1(1)copyright, s101(1)(a)corporation tax, s126(1)(a)Corporation Tax Acts, s126(1)(a) credit card, s124(1)(a)debit card, s123A(1); s123B(1); debt factoring agreement, s90(1) decree of divorce, s92B(8)(b) decree of judicial separation, s92B(8)(b)decree of nullity, s92B(8)(b)demutualisation, s80A(1) depositary, s90(1) design right, s101(1)(a)designated body, s105(1)designated securities, s82A(1) die, s1(1) document, s128(1) domain name, s101(1)(a)domestic fund, s88B(1) due date, s123(1); s123A(1); s124(5)(*a*);

s126A(1)(a) duty, s135 employee, s80A(1)equitable mortgage, s1(1)equivalent stock, s87(1); s87A(1) excess land, s83C(1) exchange, s81B(1); s83C exchange of relevant land, s81B(1)(a)excluded amount, s125(1) executed, s1(1) execution, s1(1)farm consolidation, s81B; s81C farming.s81B(1)(a) fee simple, s12(1)financial futures agreement, s90(1) first time purchaser, s92B(1)floor area certificate, s91(2)(a)floor area compliance certificate, s91A(1)(a)foreign fund, s88B(1) foreign local authority, s89(1) foreign local government, s89(1) forge, s1(1)forged, s1(1)forward agreement, s90(1) generate, s68(2) guidelines, s81B(1)(a) house, s83C(1)house builder, s83C(1) housing authority, s105(1) impressed, s1(1)instruction, s68(2) instrument, s1(1)insurance, s1(1) ("policy of insurance") insurer, s125(1); s124B intellectual property, s101(1)(a)interest, s12(1) interest in land, s81A(1) interest in relevant land, s81B(1)(a) invention, s101(1)(a)investor, s92C issuing company, s80A(1) land, s12(1); s29(1)(a); s53(1)(a); s81(1); s81A(1)lease, s12(1)letter of closure, s81B(1)(a)loan capital, s85(1)marketable security, s1(1) material, s1(1)Member State, s114(1) Minister, s1(1) money, s1(1)mortgage, s1(1) neglect, s159C(1)office of the Commissioners, s135 officer, s135 operator, s68(2)operator-instruction, s68(2) option agreement, s90(1)ordinary share capital, s79(3A) the original seller, s46(4)(a)owner occupier, s92A parent company, s80A(1)participant, s84(1) patent, s101(1)(a)payment entitlement, s101A(1)

pensioner, s80A(1) plant breeders' rights, s101(1)(a)policy of insurance, s1(1)policy of life insurance, s1(1)preliminary duty, s123C; s124A premium, s125(1) promoter, s123(1); s123A(1) qualified person, s94(1) quarter, 125(1) registered design, s101(1)(a)registrar, s114(1) the release date, s84(1)relevant date, s159B(1) relevant document, s159B(1) relevant donation, s82A(1) relevant instrument, s159C(1) relevant interest, s126(1)(a)relevant land, s81B(1)(a) relevant period, s68(1); s126(1)(*a*); s159C(1) relevant person, s126A(1)(a)relevant retention tax, s126A(1)(a)relevant system, s68(2) repayment, s159B(1) replacement account, s124(1)(a); s124(2)(a) repurchase agreement, s87A(1) residential consideration, s16(1) residential property, s1(1) Schedule 2A qualification, s81A(1) securities, s68(1) settlement netting, s69(4) and (5) service mark, s101(1)(a)share, s63(1) shared ownership lease, s103(1)shares, s80(1)(a); s80A(1); s84(1) site. s83A specified statement, s159C(1) stamp, s1(1); s135 stamp duty, s114(1) stamped, s1(1)statement, s114(1)stock, s1(1); s87(1); s87A(1) stock borrowing, s87(1)stock certificate to bearer, s1(1)stock repo, s87A stock return, s87(1), s87A(1) stock transfer, s87A(1) supplementary card, s124(2)(a)supplementary protection certificate, s101(1)(a)swap agreement, s90(1)system-member, s68(2) third country, s114(1)trademark, s101(1)(a)trade name, s101(1)(a)transaction, s114(1)transaction splitting, s45A transfer, s36(1) trees, s95(1) uncertificated securities, s68(1) units, s88(1)(*a*), s88B(1) unquoted company, s63(1) valid claim, s159B(4) valid consolidation certificate, s81B(1)(a) valid floor area compliance certificate, s91A(1)(a) wholly-owned subsidiary, s99(1) young trained farmer, s81(1); s81A(1)

young trained farmer see also reliefs defined, s81(1); s81A(1); s81AA(1)