Stamp Duties Consolidation Act 1999

(as amended by subsequent Acts up to and including the Finance (No. 2) Act 2013)

Notes for Guidance



INDEX Note: Words and phrases which appear in this Diplomatic Relations and Immunities Act, book but which do not appear in the 1967, s123(2); s124(1)(a) and (2) Stamp Duties Consolidation Act, 1999, Double Taxation (Relief) Act, 1923, s2(2) are italicised. Electricity (Supply) Act, 1927, s31(1) Family Law Act, 1995, s97(2)(a)(i) **Definitions are also listed under Words** Family Law (Divorce) Act, 1996, 92B(8)(*b*) and Phrases s97(2)(a)(ii) Finance (1909–10) Act, 1910, s12(1); s21(5); s121 account. Finance Act, 1911, Part 11 (overview) defined, s124(1)(a); s124(2)(a) Finance Act, 1960, Sch 1 ("CONVEYANCE or account holder TRANSFER on sale of any property, etc." defined, s124(1)(a), (2)(a)- consanguinity relief) Finance Act, 1964, s63 (summary) Finance Act. 1969, s43 accountable person Finance Act, 1972, Sch 1 ("CONVEYANCE or may appeal against assessment, s21(2) TRANSFER on sale of any property, etc." in relation to assignments of policies of life - consanguinity relief) insurance, s130 Finance Act, 1988, Sch 1 ("CONVEYANCE or in relation to certain contracts, s31(1); s36(2) TRANSFER on sale of any property, etc." defined, s1(1); s71(a) consanguinity relief) liability to pay, s2(4); s20(2); s71(*f*)(i) Finance Act, 1990, s43; s85(2)(a)(i); s116(2) in case of money received for duty, s138 Finance Act, 1992, s52(4); Sch 1 securities title to which is transferred ("CONVEYANCE or TRANSFER on sale electronically, s71(a)of any property, etc." - consanguinity relief) accounting period Forgery Act, 1913, Part 11 (overview) defined, s123(1); s123A(1); s125A Health Insurance Act, 1994, s110; s125(1); s125A(1) acquiring company, s80(1)(b); s80A(1)Health Insurance (Miscellaneous Provisions) Act, 2009, s125A Acts referred to Housing Act, 1966, s106 see also Taxes Consolidation Act; Appendix 5 Housing Acts, 1966 to 1998, s93A; s106A Adoption Acts, Sch 1 ("CONVEYANCE or Housing Acts, 1966 to 2004, s106B TRANSFER on sale of any property, etc.' Housing Finance Agency Act, 1981, s86 - consanguinity relief) Housing (Miscellaneous Provisions) Act, Assurance Companies Act, 1909, s125(1) 1979, s91(2)(a); s103(2) Bills of Exchange Act, 1882, s1(1) Housing (Miscellaneous Provisions) Act, Bills of Sale (Ireland) Act, 1879, Sch 1 1992, s93A; s103(1) and (2) Bills of Sale (Ireland) Act (1879) Amendment Income Tax Acts, s14 (summary); s117(3); Act, 1883, Sch 1 s133 Building Societies Act, 1989, s103(1); s123(1); Industrial and Provident Societies Acts, s123A(1) 1893 to 1978, s80(1); s93; s103(1) Capital Acquisitions Tax Consolidation Act Inland Revenue Regulation Act, 1890, s19; s91(2)(*b*)(ii); s91A(5);s2(4); s133; s159(1) s92(1)(b)(ii); s92A(2)(b)(ii); s92B(3)(b)(ii) Insurance Act, 1936, s80A(1); s125(1) Capital Gains Tax Acts, s101(7) Interpretation Act, 1937, s1(1); s160 Central Bank Act, 1971, s103(1); s123(1); Investment Limited Partnerships Act, s126A(1) 1994, s115 Central Bank Act, 1989, s126A(1) Irish Free State (Consequential Provisions) Central Bank Act, 1998, s126A(1) Act, 1922, s2(2) Chief Rents Redemption (Ireland) Act, Judicial Separation and Family Law Reform Act 1864, s1(1) ("conveyance on sale") Companies Act, 1963, s1(1) ("instrument"); 1989; s92B(8)(b) Land Act, 1965, s94(1) s20 (summary); s31(1); s80(3)(b); s102; Land Law (Ireland) Acts, s12(1) s103(1); s114(1); s116: s117(1) and (5); Limited Partnerships Act, 1907, s117(1) and (5) s127 (summary); Part 10 (overview); Local Government Act 2001, s89(1) and "SHARE WARRANT")

Companies Act, 1990, s88; s115; s116

Corporation Tax Act, 1976, s126(1)

Copyright and Related Rights Act 2000, s101(1)

Corporation Tax Acts, s14 (summary); s117(3);

Conveyancing Act, 1881, s35(1)

s126(1)(*a*)

National Development Finance Agency Act

National Treasury Management Agency Act,

2002, s108A

1990, s108

Petroleum and Other Minerals

Development Act, 1960, s104

Plant Varieties (Proprietary Rights) Act 1980, s101(1)(e)Plant Varieties (Proprietary Rights) (Amendment) Act 1998, s101(1)(e) Services and Telecommunications 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

adhesive stamp

property")

see also offences; penalties
applicable to instruments, s10(1)
cancellation of, s10(2) and (3)
defacement of, s144
duty may be denoted on bills of exchange by,
s25(1)
express provision necessary for use, s4

Valuation Act 2001, s1(1) ("residential

Value-Added Tax Act, 1972, s48; s56

adjudication stamp

see also voluntary disposition inter vivos admissibility in evidence, s20(6) assessment of duty by Commissioners, s20 compulsory, s30(3); s33(4); s54(3); s79(2); s80(3)(a); s81(6); s81A(10); s81B(1); s82(2); s83(3); s83A(4);117(5) incorrect assessment, s20(10) and (11) information, duty to furnish, s20(3) persons dissatisfied may appeal, see appeal provision for, s20(4) and (5) statutory declaration, s20(9)

admissibility of instruments in evidence, s127

see also adjudication stamp; particulars delivered stamp; voluntary disposition inter vivos

adoption

see consanguinity relief in Sch 1.

ad valorem duty

see also consideration instruments chargeable with, Sch 1

advance

defined, s94(1)

advanced cover and non-advanced cover defined. s125A(1)

affidavit

evidence in proceedings, s134; s159(2) how to be made, s157

Affordable Housing Partnerships

accompanied with a deposit, Sch 1

see also exemptions

agreement

agreements in connection with, or in
contemplation of, sale, *see* conveyance or
transfer on sale
building agreement, *see* building
certain agreements to transfer exempt, s90(2)
for composition, *see* composition for stamp
duty
contracts for sale of leasehold interests,
chargeable as conveyances or transfers on
sale, *see* conveyance or transfer on sale
for lease or for any letting, s50; Sch 1
for sale of property, s31; Sch 1
securitisation agreements, *see* exemptions

aircraft

see exemptions (ship, vessel or aircraft)

certain agreements, void, s131

allowance

for lost instruments, s155 for misused stamps, s152 for spoiled stamps, s151 how to be made, s153

amalgamation of companies

see companies capital duty; reliefs

amalgamations of unit trusts

see reliefs

American depositary receipt

see also exemptions defined, s90(1)

annuity

conveyance in consideration of, s42; Sch 1 purchase of, s32; Sch 1 valuation, to be without regard to, s18(*b*)

apartment

see dwellinghouse

appeal

against assessment of Commissioners, stamp duties, s21(2); s126B(5)
against decision of Commissioners, companies capital duty, s121
against value of land, s21(5); s121(a)
against value of property, s15(1); s16(3)
to Appeal Commissioners, s21(2); s126B(5); s121(b)
case stated, s21(2); s126B(5)
evidence, s21(6)
income tax provisions to apply, s21(10); s121(b)
must give notice of, s21(3); s126B(5)

Appeal Commissioners

defined, s21(1); s126B(1)

appellant

defined, s21(1)

apportionment

see consideration

appropriate person

defined, s103(1)

appropriate tax

defined, s126A(1)(a); s126AA(1)

appropriate body

defined, s82A(1)

approved person

defined, s1

approved scheme

defined, 84(1)

approved voluntary body

see exemptions

the area

defined, s100(1)

assessable amount

defined, s125(1); s126A(1)(a); s126AA(1)

assessment

appeal against, *see* appeal incorrect, *see* adjudication stamp making of, *see* adjudication stamp of duty charged on statements, s126B

assets, s79(4) and (8)

see also companies capital duty; commodities; "section 84" loans

assignment

charge to duty on, Sch 1

of policy of life insurance to be stamped before payment of money assured,

s130

associated companies

see reliefs

assurance, Sch 1

assurance business

defined, s80A(1)

assurance company

defined, s80A(1)

authorised person

defined, s1

average relevant deposits

defined, s126A(1)(a)

bank

defined, s123(1); s123A(1); s123B(1); s124(1)(a)

basic payment account

defined S123B(1)

Bank of England, s1(1) ("stock")

Bank of Ireland, s1(1) ("stock")

see also exemptions (Bank of Ireland)

bearer

see delivery; share warrant; stock certificate to bearer

Beit Foundation

see exemptions

beneficial interest

see reliefs (associated companies, conveyance on sale); exemptions (dwellinghouse or apartment (s91 and s92); spouses); voluntary disposition inter vivos

bill of exchange

see also adhesive stamps; exemptions, penalties charge to duty on, Sch 1 defined, s1(1) stamping after execution, s23 stamping of foreign bills of exchange, s27

bill of sale

see also penalties charge to duty on, Sch 1 may not be registered if not properly stamped, s129(2)

body corporate

see reliefs

bond, Sch 1 ("BOND, etc.")

Bord Gáis Éireann

see exemptions (loan stock)

branch

defined, s61(1)

brand

see exemptions (intellectual property)

brand name

see exemptions (intellectual property)

building

agreement, s29; s53 defined, s29(1)(*a*); s53(1)(*a*) land, charge to duty on, s29; s53

building society

defined, s123(1); s123A(1); s123B(1)

cancellation of adhesive stamps

see adhesive stamp

capital acquisitions tax, s80(4)

Capital Acquisitions Tax Consolidation Act 2003

provisions of, referred to in, s19; s91(2)(b)(ii); 91A(5); s92(1)(b)(ii)

capital company

see also companies capital duty defined, s114(1)

capital gains tax, s80(4)

card account

defined, s123(1); s123A(1); s123B(1)

carbon offsets

see greenhouse gas emissions allowance

cards

see cash cards; charge cards; combined cards; credit cards; debit cards

case stated

see appeal

cash cards

defined, s123(1); s123B(1) duty on, s123; s123B preliminary duty on, s123C

Central Bank of Ireland

see appropriate person; bank

certificate of indebtedness

see exemptions defined, s112(1)

certificated securities

defined, s68(1)

certificates in instruments

incorrect, s17
provision for inclusion of, s29(6); s53(6);
s81(3)(a); s81A(7)(a); s83A(3); s91(2)(b);
s91A(4); s92(1)(b); s92A(2)(b); s92B(3);
s95(2); Sch 1 (pars.(1) to (5), (7) to (13)
and (15) under "CONVEYANCE or
TRANSFER on sale of any property, etc."
and pars. (3)(a)(i) to (v) and (3)(b)(i) to
(vii) under LEASE")

charge to duty

see companies capital duty; instrument; levies; uncertificated securities

charge cards

defined, s124(2)(*a*) duty on, s124 preliminary duty on, s124A

charities

see reliefs

charities and pension schemes

exemption, S82C

cheque, Sch 1

child

defined, s1(1)

civil partner

defined, s1(1)

clawback s81(7); 81(8)

on aggregation of transactions, s45A(4) on reliefs s81(7); s81A(11); s81AA(12); s81B(9); s1B(10); s81C(9); s81C(10); s91(2)(c); s91A(6); s92(2); s92B(4); 92B(5); s108A(4); s108A(5)

cohabitants, S97A

transfers S174 CPCROC Act 2010

collateral stock

see also exemptions (stock borrowing) defined, s87(1)

Collector-General

sheriff, may order seizure by, s132

collective investments

see exemptions (units)

collective investment scheme

defined, s88(1)(a)

combined cards

defined, s123(1); s123B(1) duty on, s123; s123B preliminary duty on, s123C

Commissioners

appeal against assessment of, *see* appeal assessment of duty by, *see* adjudication stamp defined, s1(1)

time limits for making enquiries or assessments, s159C

Commissioners of Public Works

see exemptions

commodities

see also exemptions defined, s90(1)

Community trade mark

see exemptions (intellectual property)

companies capital duty

adjudication compulsory, s117(5) amount chargeable to duty, s118 appeal against decision of Commissioners, s121 charge to duty on assets contributed, s116(1)(c) and (d)

charge to duty on transactions, s116 exemption from duty, s115; s120 furnishing of information, s122

investment company, s115(b)

investment limited partnership, s115(c)

payment of duty, s117

penalty, provision for, s117(3)

rate of duty, s117(1)

recovery of, s122

relief from duty in case of certain

reconstructions or amalgamations, s119 undertaking for collective investment, s115(*a*) partnership, *see* definition of "capital company"

company

see companies capital duty; reliefs defined, s126A(1)(a)

company charge card

defined, s124(2)(a)

Companies Registration Office forms referred to A1, LP1 to LP4, 28 and 52, s117(1

composition for stamp duty

see also uncertificated securities double taxation, s5 (summary) payment by, s5

compulsory purchase

see definition of "conveyance on sale"

condition of sale precluding stamp duty objections, s131

consanguinity relief

see reliefs

consideration

where amount or value of consideration does not exceed specified amount *see* exemptions

consideration, amount or value does not exceed specified amount, *see* exemptions

aggregate consideration chargeable in case of conveyance on sale or lease combined with building agreement, s29(2); s53(2)

excess consideration only chargeable in case of certain sub-sales, s31(2)

apportionment of residential consideration, s7(c); s45(2); s52(5)

apportionment of, for commercial woodlands, \$95

apportionment of, for intellectual property, s101(3)

how consideration to be apportioned where property contracted to be sold or purchased is conveyed in parts or parcels, s45

how consideration to be apportioned where property consists in whole or in part of residential property, s7(c); s45(2); s52(5)

calculation of, if cannot be ascertained, s44; s55 calculation of, if in foreign currency, s9 calculation of, if consists of stock or securities, s40

how conveyance in consideration of debt to be charged, s41

how consideration consisting of periodical payments (instalments) to be charged, s42

how consideration to be charged where there is a conveyance to a sub-purchaser, s46

consideration in respect of substantial improvements not chargeable, s43; s52(2) and (3)

inadequacy of, in conveyance or transfer, *see* voluntary disposition inter vivos

inadequacy of, in lease, *see* voluntary disposition inter vivos

marriage as, *see* voluntary disposition inter vivos

nominal, to secure repayment of advance or loan, s30(5)(a)

produce or goods, as consideration for lease, s51

when to be separately charged, s7 value-added tax, not part of, s48; s56

consolidation certificate

defined, s81B(1)(a) and S81C(1)(a)

contingency principle, s44; s55

contract

see agreement

may be chargeable as conveyance on sale, s31, s31A, s31B

conveyance on sale

conveyance on sale combined with building agreement, s29 defined, s1(1)

conveyance or transfer, Sch 1

see also conveyance or transfer on sale; exemptions; voluntary disposition inter

conveyance or transfer on sale, Sch 1

see also consideration; exemptions; reliefs agreements in connection with, or in contemplation of, sale, treated as, s34 contracts may be chargeable as, s31, s31A, s31B conveyance or transfer in contemplation of a sale, treated as, s33 deed of enlargement, treated as, s35 exchanges of immovable property, treated as, s37 foreclosure, decree or order of instrument securing an annuity or other right not previously in existence to be treated as, s32 partitions or divisions, chargeable as, s38 where are several instruments of, s45(4); s47 voluntary disposition inter vivos, chargeable as, see voluntary disposition inter vivos

copyright

see exemptions (intellectual property)

$\textbf{corporation tax},\, s80(4)$

defined, s126(1)(a)

Corporation Tax Acts, s14 (summary); s117(3) defined, s126(1)(a)

counterpart

see duplicate or counterpart

county council

see also definition of "stock"

coupons

see exemptions (bill of exchange)

court

order of, *see* conveyance or transfer; definition of "conveyance on sale" production of instruments in evidence in, s127

court proceedings

see also evidence; recovery
admissibility of instruments as evidence in,
s127
for detection of forged dies and
stamps, s140
for detection of stolen stamps or stamps
fraudulently obtained, s141

Courts Service

see exemptions

covenant

charge to duty on, Sch 1 ("COVENANT, etc.") to improve, s43; s52(2) and (3)

cover notes, etc.

see exemptions

credit cards

defined, s124(1)(*a*) duty on, s124 preliminary duty on, s124A

cross border merger

defined, s87B(1)

CREST

see uncertificated securities

criminal proceedings

see court proceedings

currency of the State, s1(1) ("money"); s9; Sch 1 ("SHARE WARRANT, etc.")

debit cards

defined, s123A(1); s123B(1) duty on, s123A; s123B preliminary duty on, s123C

debt

see consideration

debt factoring agreement

see also exemptions defined, s90(1)
Minister may exempt or reduce rate on, s3(3)

decision

see appeal

declaration

see also statutory declaration charge to duty on, Sch 1 ("BOND, DECLARATION, etc.") how to be made, s157 required, s81(3)(b) and (5); s81A(7)(b) and (9)(c); s81C(7)

decree

see conveyance or transfer; definition of "conveyance on sale"

decree of divorce

defined, s92B(8)(b)

decree of judicial separation

defined, 92B(8)(b)

decree of nullity

defined, s92B(8)(b)

deed, Sch 1

deed of enlargement

see conveyance or transfer on sale

deed of separation

defined, s92B(8)(b)

defacement

see adhesive stamps

delivery

of accounts under composition agreement, s5(3) and (4)
instruments passing by, s64
time limit for delivery of instruments for stamping, s2(3)
time limit for delivery of statements, s117(1); s123(2); s123A(2); s123B(2); s124(1)(b), (2)(b); s125(2); s126(2); s126A(2)

demutualisation

defined, s80A(1)

denoting stamp

see also particulars delivered stamp payment of penalty on late stamping to be denoted by a particular stamp, s14(4) provision for, s11 required, s13; s31(3); 36(2)(ii); Sch 1 (par. (4) under "LEASE") not required for certain duplicates of leases, s13

depositary

defined, s90(1)

design right

see exemptions (intellectual property)

designated body

defined, s105(1)

development

defined, s31B(1)

die

defined, s1(1) discontinuance of, s156 offences in relation to, *see* offences

direct debit

see exemptions (bill of exchange)

Directives referred to

69/355/EEC, Part 8 (overview)
73/79/EEC, Part 8 (overview); s119 (summary)
73/80/EEC, Part 8 (overview)
73/239/EEC, s125(1)
79/267/EEC, s125(1)
74/553/EEC, Part 8 (overview)
85/303/EEC, Part 8 (overview); s119
(summary)
85/611/EEC, s115
88/220/EEC, s115
2004/39/EC, s75

division

see partition or division

divorce

see exemptions

document

see also definition of "instrument"; exemptions (certificate of indebtedness; loan capital); letter of renunciation defined, s128(1) open to inspection, s128

domain name

see exemptions (intellectual property)

domestic fund

defined, s88B(1)

double taxation, s2(2); s5 (summary)

draft for money, Sch 1

see also exemptions (bill of exchange)

Dublin Docklands Development Authority

see exemptions

due date

defined, s123(1); s123A(1); s124(5)(*a*); s125A(1); s126A(1)(*a*); s126AA(1)

duplicate or counterpart, Sch 1

see also denoting stamp

duty

see also charge to duty defined, s135 Minister may vary or exempt from, s3 to be paid according to provisions of Act, s4

dwellinghouse

see conveyance on sale; exemptions; lease; reliefs; Sch 1 ("LEASE")

e-stamping

defined, s1(1); s17A

EEA Agreement

see exemptions (demutualisation of assurance companies)

EEA State

see exemptions (demutualisation of assurance companies)

Electricity Supply Board

see exemptions (loan stock)

electronic instructions

see uncertificated securities

electronic records

see inspection

electronic return

defined, s1(1)

emplovee

defined, s80A(1)

enhanced equipment trust certificate

defined, s85(1A)

Enterprise Securities Market

see exemptions

entries

see also penalties on rolls, books, etc., to be open to inspection, \$128

equitable estate or interest, s31(1)(a)

see also uncertificated securities

equitable mortgage, Sch 1

defined, s1(1)

equivalent stock

defined, s87(1); s87A(1)

escrow, s2(3)(a)

estate in property, contract for sale, s31

European Atomic Energy Community

see exemptions (stock or other form of security)

European Coal and Steel Community

see exemptions (stock or other form of security)

European Community

see exemptions (stock or other form of security)

European Investment Bank

see exemptions (stock or other form of security)

evidence

see admissibility of instruments in evidence admissibility in, in relation to bills issued in a set, s24(2)

in appeals, see appeal

in proceedings for recovery of duty or penalty or forfeiture, s134; s159(2)

particulars delivered, admissible in, s21(6)

exchange

see also exemptions charge to duty on instruments effecting, s37; Sch 1 of farm land, s81B of houses, s83C

exchange of relevant land

defined, s81B(1)(a)

excluded amount

defined, s125(1)

executed

defined, s1(1)

execution

defined, s1(1)

exemptions

see also companies capital duty; reliefs; uncertificated securities

Affordable Homes Partnerships, s106B

American depositary receipts, s90

approved bodies, s82A

approved sports bodies, s82B

approved voluntary body, s93A

Bank of Ireland, s113(a)(iv)

Beit Foundation, s102

bill of exchange, Sch 1

bonds, s113(d); s146(3)

certificate of indebtedness, s112

civil partners, s96; s97

cohabitants, s97A

Commissioners of Public Works, s113(e)

commodities, s90

consideration, amount or value does not exceed specified amount, Sch 1 (pars. (1) and (7) under "CONVEYANCE or TRANSFER on sale of any property, etc." and pars. (3)(a)(i) and (3)(b)(i) under "LEASE")

Courts Service, s99A

cover notes, etc., s109

critical illness policy, s110A

debt factoring agreement, s90

demutualisation of assurance companies, s80A

direct debits, see bill of exchange

divorce, s97

Dublin Docklands Development Authority, s99 dwellinghouse or apartment, s91; s91A; s92; s93 enhanced equipment trust certificate, s85(2)(d)

Enterprise Securities Market, s86A

financial futures agreement, s90

financial services instruments, s90

first time purchaser, s92B

foreign bodies corporate, s79

foreign Government securities, s89; s113(a)(iv)

foreign immovable property, s98

foreign loan securities, Sch 1

("CONVEYANCE or TRANSFER on sale of any stocks or marketable securities")

forward agreement, s90

funds, s113(a)(i) and (iv)

funds: reorganisation, s88A; s88B; s88C; s88D; s88E; s88F; s88G

Government loan, s85(2)(a)(i)

Government stock, s113(a)(i)

Greenhouse gas emissions allowance, s90A

health insurance contract, s110

Housing authority, s106B

Housing Finance Agency, s106

intellectual property, s101

Land Commission, s94

lease, s90(2)

loan capital, 85(2)(a)(ii) and (b)

loan stock, s86 marketable security, s88 miscellaneous instruments, s113 National Asset Management Agency s108B National Building Agency Limited, s106A National Development Finance Agency, s108A National Treasury Management Agency, s108 oil exploration, s104 Oireachtas funds, s111; s113(a)(i) option agreement, s90 owner occupier, s92A permanent health insurance policy, s110A prize bonds, see bill of exchange reconstructions or amalgamations of certain common contractual funds, s88C securities, s85(2)(c); s113(a)securitisation agreements, s105 shares, s84 ship, vessel or aircraft, s113(b) single farm payment entitlement, s101A site to child, s83A spouses, s96; s97 standing order, see bill of exchange stock or other form of security, s113(a)(ii) and (iii) stock borrowing, s87 stocks, s88; s113(a)(i) and (iv) stock repo, s87A swap agreement, s90 Temple Bar Properties Limited, s100 testaments and testamentary instruments, s113(c)units, s88 undertakings for collective investments, s88A voluntary body, s93A young trained farmer, s81; s81A; s81AA farm consolidation see reliefs see young trained farmer; farm consolidation defined, s81B(1)(a); s81C(1)(a)

farmer

farming

fee simple

defined, s12(1)

filer

defined, s1(1)

financial futures agreement

see also exemptions defined, s90(1)

financial services instruments

see exemptions

fines

see offences

first time purchaser

defined, s92B(1) see reliefs

floor area certificate

defined, s91(2)(a)

floor area compliance certificate

defined, s91A(1)(a)

foreclosure, decree or order for, s39

see also definition of "conveyance on sale"

foreign

bills of exchange, see bill of exchange bodies corporate, see exemptions currency, see consideration fund, defined, s88B(1) Government securities, see exemptions immovable property, see exemptions loan securities, see exemptions local authority, defined, s89(1) local government, defined, s89(1)

forfeiture

of stamps believed to be stolen, etc., s141(2) and (3) of stamps found in possession of a hawker, s149(1)recovery of stamps which have been forfeited, s159

forge and forged

defined, s1(1)

forged stamps

presumption of guilt in certain circumstances, s142

forgery, s139; s140; s142; s143

forward agreement

see also exemptions defined, s90(1)

fraud

see offences; penalties

funds

see exemptions

Further Education and Training Awards Council

see young trained farmer

generate

defined, s68(2)

see voluntary disposition inter vivos

goods

see consideration

goods, wares or merchandise

agreement for sale of, s31(1)(b)

Government loans, stock or securities

see exemptions

Grangegorman Development Agency

Exemption, S106C

Great Britain

see exemptions (Bank of Ireland) double taxation, s2(2)

Greenhouse gas emissions allowance

see exemptions

group assessable amount

defined, s126A(1)(a)

group relevant deposits

defined, s126A(1)(a)

group stamp duty

defined, s126A(1)(a)

guidelines

defined, s81B(1)(a); s81C(1)(a)

health insurance contract

see exemptions

health insurer

s125A

Higher Education and Training Awards Council

see young trained farmer

house

see dwellinghouse

housing authority

defined, s105(1) defined, s106B(1) see also exemptions

Housing Finance Agency

see exemptions

impressed

defined, s1(1) stamp, s4

improvements, covenants for, s43; s52(2) and (3)

income tax, s80(4)

appeals, provisions applied, *see* appeal penalties, provisions applied, *see* penalties

industrial and provident societies, s93; s80

see also appropriate person

inspection

documents open to, s128

instalments, consideration paid by

see consideration

instruction

defined, s68(2)

instrument

see also allowance; exemptions; reliefs; voluntary disposition inter vivos admissibility of, in evidence, s127 charge to duty on, s2 defined, s1(1) *double taxation, s2(2); s5 (summary)* facts and circumstances affecting liability to be set forth in, s8 instruments chargeable to duty, Sch 1 Minister may exempt, s3 Minister may reduce rate on, s3 principal, how to be ascertained where more than one, s47 rate of duty on, Sch 1 when to be separately charged, s7 stamping after execution, s14 how to be written and stamped, s6

instrument to bearer

see share warrant; stock certificate to bearer

insurance, Sch 1

see also policy of insurance; policy of life insurance
defined, s1(1) ("policy of insurance")
instruments made in anticipation of a formal policy, see exemptions (cover notes, etc.)
levy on certain premiums, s125, s124B
risk, location of, s61

insurer

defined, s125(1); s124B

intellectual property

see exemptions defined, s101(1)

interest

defined, s12(1) on repayments, s159B

interest in land

defined, s81A(1)

interest in property, contract for sale, s31

interest in relevant land

defined, s81B(1)(a)

International Bank for Reconstruction and Development

see exemptions (stock or other form of security)

international trade mark, s101(1)

invention

see exemptions (intellectual property)

investment certificate, s85A

investment company

see companies capital duty

investment limited partnership

see companies capital duty

investment undertaking

defined, s88E

investor

see reliefs

Irish Telecommunications Investments

see exemptions (loan stock)

issuing company

defined, s80A(1)

joint owner

see reliefs (farm consolidation and young trained farmer)

land

see also building defined, s12(1); s29(1)(*a*); s53(1)(*a*); s81(1); s81A(1)

Land Commission

see exemptions

Land Values Reference Committee, s21(5); s121

late stamping, s14; s71(*d*)

increase of rent, s52(4) penal rent, s52(1)

shared ownership, see reliefs

value-added tax, not part of, s56

lease

see also exemptions (various) agreements for term not exceeding 35 years or for indefinite term, chargeable as, s50 agreements for term exceeding 35 years, chargeable as, s50A combined with building agreement, s53 certificates in, see certificates in instruments charge to duty on, Sch 1 consideration, apportionment of, s52(5) consideration cannot be ascertained, s55 consideration consisting of produce or other goods, s51 covenant to improve, s52(2) and (3) covenant relating to matter of, s52(2) defined, s12(1) dwellinghouse or apartment, s91; s91A; s92; s92B; s93; s103

operating as a voluntary disposition inter vivos, *see* voluntary disposition inter vivos

lessee

see particulars delivered stamp

letter of closure

defined, s124(1)(a), (2)(a)

letter of renunciation

charge to duty on, s63

letter written by banker

see exemptions (bill of exchange)

levies

see cash cards; charge cards; combined cards; credit cards; debit cards; insurance; "section 84" loans

levy on authorised insurers, s125A

levy on certain financial institutions, s126A

further levy on certain financial institutions, s126AA

levy on life assurance, s124B

levy on non-life insurers, s125

levy on pension schemes, s125B

licence

see also definitions of "appropriate person", "bank" and "insurer"; exemptions (foreign immovable property; intellectual property; oil exploration)

to deal in stamps, s146

determination of, s148

forfeiture of stamps sold by unlicensed person, s141(2) and (3)

mode of granting, s158

licensed person in possession of forged stamps presumed guilty, s142

penalty for dealing in stamps without a licence, s147

penalty for hawking stamps by licensed or unlicensed person, s149

unwanted stamps may be repurchased if bought from licensed person, s154

licence agreement, s31B

lineal descendant

defined, s1(1)

life insurance

see policy of life insurance

life assurance, s124B

loan capital

see also exemptions defined, s85(1)

loan stock

see exemptions

lost instruments

see allowance

marketable security

see also exemptions charge to duty on, Sch 1 as consideration for conveyance, s40 defined, s1(1)

marriage

see also exemptions (divorce; spouses)
as consideration, see voluntary disposition inter vivos

material

defined, s1(1)

Member State

defined, s114(1)

merger

defined S87B(1)

Minister

see also exemptions (certificate of indebtedness; loan stock; National Treasury Management Agency; prize bonds)
defined, s1(1)
power to grant discount on sale of stamps, s150
power to make regulations or orders, s3; s29(4)
and (7); s53(4) and (7); s159B(8)(b)
stamp duty and penalties are debt due to, s2(4);
s75(3); s87(3); s130(2); s138(1); s159(1)

Minister for Agriculture and Food

see definitions of "guidelines" and "conditions of consolidation"

Minister for the Environment, Heritage and Local Government

see definitions of "appropriate person";

"floor area certificate" and "floor area compliance certificate"

Minister for Finance, see Minister

misused stamp

see allowance

mitigation of penalties

see penalties

mixed property

apportionment of consideration for, s45(2); s52(5)

money

defined, s1(1)
in foreign currency, how to be valued, see
consideration
received for duty but not appropriated, s138

National Asset Management Agency *see* exemptions

National Building Agency Limited see exemptions

National Development Finance Agency *see* exemptions

National Treasury Management Agency

see exemptions

neglect

defined, s159C(1)

negligence

penalty for, *see* penalties presumption of, s8(4) and (5); s16(2); s76(4)

new house or apartment

see dwellinghouse

Northern Ireland

see also reliefs (charities) double taxation, s2(2)

oath

how to be made, s157

offences

for failure to deliver particulars, s12(4)
for hawking stamps, s149
for intent to defraud the State of any duty, s145
for refusal to allow inspection of documents,
rolls, books, s128(2)
for refusal to provide information, s128(2)
for unauthorised dealing in stamps, s147
fraudulently or negligently entering, etc., an
incorrect instruction, s76(5)
furnishing of an incorrect certificate, s17;
s29(6); s53(6); s91(2)(d); 91A(8); 92(3)
in relation to adhesive stamps, s10(5)
in relation to duties generally, s145

office of the Commissioners

defined, s135

officer

see also penalties defined, s135

oil exploration

see exemptions

Oireachtas funds

see exemptions

operator

see also uncertificated securities defined, s68(2)

operator-instruction

see also uncertificated securities defined, s68(2)

option agreement

see also exemptions defined, s90(1)

order for the payment of money, Sch 1

see also exemptions (bill of exchange)

order of court

see definition of "conveyance on sale"; conveyance or transfer; foreclosure

orders/regulations/statutory instruments referred to

Companies Act, 1990 (Uncertificated Securities) Regulations, 1996, *Part 6 overview)*; s68(1) and (2)

Council Regulation (EEC) No. 1768/92, s101(1)(a)

Double Taxation (Relief) (Order No. 1), 1923, s2(2); s5 (summary)

European Communities (Co-Insurance) Regulations, 1983, s125(1)

European Communities (Licensing and Supervision of Credit Institutions) Regulations 1992, s123(1), s123A(1), s123B(1), s124(1)

European Communities (Life Assurance) Regulations, 1984, s103(1)

European Communities (Life Assurance) Framework Regulations 1994, s110A(1)

European Communities (Non-Life Insurance) (Amendment) Regulations, 1991, s103(1)

European Communities (Non-Life Insurance) Framework Regulations, 1994, s125(1)

European Communities (Non-Life Insurance) Regulations, 1976, s103(1)

Regulation (EC) No. 1610/96 of the European Parliament and of the Council, s101(1)(a)

Stamp Duty (Particulars to be Delivered) Regulations, 1995, s12(2)

Stamp Duty (Particulars to be Delivered) (Amendment) Regulations 2003, s12(2)

ordinary share capital

defined, s79(3A)

the original seller

defined, s46(4)(a)

owner occupier

see reliefs

paper return

defined, s1(1)

parent company

defined, s80A(1)

participant

defined, s84(1)

particulars delivered stamp

admissibility in evidence, s12(3) failure to deliver is an offence, s12(4) lessee, duty on, to present, s12(2) obligation to deliver, s12 regulations, Commissioners may make, s12(2) transferee, duty on, to present, s12(2)

partition or division

charge to duty on instruments effecting, s38, Sch 1

partnership

see companies capital duty

patent

see exemptions (intellectual property)

payment entitlement

see also exemptions defined, \$101A(1)

penal rent

see lease

penalty stamp, s14(4)

penalties

see also offences; recovery

admissibility of instruments in evidence on payment of, s127

denoting of, on instruments, see denoting stamp

in relation to adhesive stamps, s10(4); s144

bearer instruments, s65; s66(2) bills of exchange, s25(2) to (4) bills of sale, s129(1)

cash cards and combined cards, s123(7)

cash, combined and debit cards, s123B(7); s123C(8)

charge cards, s124(5)(b);

s124A(7)

credit cards, s124(5)(b); s124A(7) companies capital duty, s117(3)

debit cards, s123A(7)

insurance, s125(6)

levy on certain financial

institutions, s126A(10)

policies of insurance, s59

"section 84" loans, s126(7)

share warrants, s65

stock certificates to bearer, s66(2)

for enrolling, etc., instruments not duly stamped, \$129(1)

for failure to assist authorised person, s142(4)

for failure to deliver an account under a

composition agreement, s5(4)

for failure to disclose relevant facts and circumstances, s8(3)

for failure to display the notice "Licensed to sell stamps", s146(5)

for failure to pay duty chargeable on statements, s123(7); s123A(7); s123B(7); s124(5); s125(6); s126(7); s126A(10)

for failure of member firm to deliver statement, s75(5)

for failure of member firm to transfer securities within specified period, \$75(3)

for failure of system-member to retain evidence, \$76(2)

for fraud, s8(3); s76(3)

for late delivery of statement, s123(7); s123A(7); s124(5); s125(6); s126(7); s126A(10)

for late payment of companies capital duty, s117(3)

for late payment of composition duty, s5(4)

for late payment of duty on instruments, s14

for late repurchase of equivalent stock, s87A(4)

for late return of equivalent stock, s87(3)

for putting up a notice to the effect that a person is authorised to deal in stamps when that person is not so authorised, s147(2)

for not making out policy, or making, etc., any policy not duly stamped, s59

for negligence, s8(3); s76(3)

for not setting forth facts and circumstances, s8 income tax provisions applied to recovery of, s133

mitigation of, s14(3)

payable on clawback of reliefs, s79(7); s80(8); s92A(3);

penalty not payable in certain circumstances, \$60(2)

on public officer for enrolling, etc., instruments not duly stamped, s129(1)

surcharge for undervaluation in case of voluntary disposition inter vivos, s15 surcharge where apportionment of

consideration for residential property leads to a loss of duty, s16

pension schemes and charities

exemption, S82C

pensioner

defined, s80A(1)

period of financial exclusion

defined, s123B(1)

periodical payments

see consideration

plant breeders' rights

see exemptions (intellectual property)

policy of insurance

see also exemptions (cover notes, etc., permanent health insurance, critical illness);

levies;

penalties assignment of, charge to duty on, Sch 1 creation of, charge to duty on, Sch 1 defined, s1(1)

limitation on amount of duty chargeable where contains 2 or more distinct matters, s62 location of risk, s61

policy of life insurance

see also penalties assignment of, charge to duty on, Sch 1 defined, s1(1) location of risk, s61 levy on, s124B

PPS number

defined, s81B(1)(a), s81C(1)(a)

Preliminary duty (levies)

defined, s123C; s124A

premium

defined, s125(1)

principal instrument, how to be ascertained,

see instrument

prize bond

see exemptions (bill of exchange)

proceedings

see court proceedings

produce

how lease to be charged in respect of, s51

production of instruments in evidence

see admissibility of instruments in evidence

promoter

defined, s123(1); s123A(1); s123B(1)

prompted qualifying disclosure

defined s134A(1)

property

conveyance or transfer of, charge to duty on, Sch 1

conveyed by more than one instrument, s45(4); s47

exchange of, see exchange

foreign immovable, see foreign

partition or division of, *see* partition or division Property Registration Authority, s.137A

public officer

see penalties

public private partnership

defined, 31A(1); 31B(1); 50A(1)

publishing title

see exemptions (intellectual property)

Qualifications and Quality Assurance Authority of Ireland (QQAAI)

see reliefs (young trained farmer)

qualified person

defined, s94(1)

quarter

defined, s125(1), s125B(1)

Radio Telefís Éireann

see exemptions (loan stock)

rate of duty

see companies capital duty; instrument; levies; uncertificated securities

rate of exchange, s9

recognised stock exchange

see definitions of "American depositary receipt", "financial futures agreement" and "unquoted company"

reconstruction of companies

see companies capital duty; reliefs

reconstruction or amalgamation of offshore funds

see reliefs

records

see inspection

recovery

see also penalties
of companies capital duty, s122
of moneys received for duty and not
appropriated, s138
of penalties, s2(4); s5(4); s14(5); s15(4); s16(5);
s75(3); s87(3); s117(3); s122(1); s123(7);
s123A(7); s123B(7); s124(5)(b); s130(2);
s134; s159
of stamp duty, s2(4); s75(3); s87(3); s122(1);
s130(2); s134
of stamps which have been forfeited, s159

refund of duty

see also allowance provision for, s18: s29(4)(b) and (7); s31(4); s31A(4); s31B(3); s50A(2): s33(2); s36(2)(iii); s53(4)(b) and (7); s77; s80(9); s81(5)(a); s81A(9)(c); 1AA(11)(c); s81C(6); s84; 117(2)(b)(ii); s148(2); s152; s154

registered design

see exemptions (intellectual property)

registrar

defined, s114(1)

regulations

see orders/regulations/statutory instruments referred to

relatives

see reliefs (consanguinity relief)

the release date

defined, s84(1)

release or renunciation of property, Sch 1

see also exemptions

relevant date

defined, s159B(1)

relevant document

defined, s159B(1)

relevant donation

see exemptions (approved bodies)

relevant instrument

defined, s159C(1)

relevant interest

defined, s126(1)(a); s31A(3)

relevant land

defined, s81B(1)(a); s81C(1)(a)

relevant period

defined, s68(1); s124(1)(a) and (2)(a); s126(1)(a); s159C(1)

relevant person

defined, s126A(1)(a)

relevant retention tax

defined, s126A(1)(a); s126AA(1)

relevant system

defined, s68(2)

reliefs

see also companies capital duty; exemptions amalgamation of unit trusts, S88G associated companies, conveyance on sale, s79 associated companies, mortgage, s83 bodies corporate, s79 charities, s82 charities and pension schemes, S82C consanguinity relief, Sch 1 (par. (15) under "CONVEYANCE or TRANSFER on sale of any property, etc.") dwellinghouse or apartment, s92 farm consolidation, s81B; s81C first time purchaser, s92B instruments given by way of security to company by subsidiary, s83 investor, s92C owner occupier, s92A in respect of certain payments of stamp duty, s120A

pension schemes and charities, S82C reconstruction or amalgamation of companies, s80

reconstruction or amalagamation of offshore funds, S88F

relief for intermediaries, s75 relief for clearing houses, s75A shared ownership leases, s103 in respect of certain shares, s84 commercial woodlands, s95 young trained farmer, S81AA

rent

see lease

renunciation

see release or renunciation of property; letter of renunciation

repayment

defined, s159B(1)

replacement account

defined, s124(1)(a), (2)(a)

repurchase agreement

defined, s87A(1)

residential consideration

defined, s16(1)

residential property

apportionment of consideration for, *see* consideration defined, s1(1)

Revenue Commissioners

see Commissioners

Revenue forms referred to

- companies capital duty
 - B5, s117(1)
 - 25B, s117(1)
 - CCD 4, s117(1)
 - stamp duty on instruments
 - Adjudication Warrant, s20 (summary); s81(6); s95; s103(3)
 - ADJN 6, s79 (summary) and (6)
 - ADJN 14, s31(1)
 - ADJN 120, s95
 - CHY1, s82(2)
 - SD 2, s81(3)(b) and (c) and (6)
 - SD 2A, s81A (summary); s81A(7)(c) and (10)
 - SD 4, Part 3 (overview); s19; s30 (summary); s117(1)
 - SD 81B, s81B (summary);s81B(2)(a),(c) and (d)
 - ST 21, s12 (summary)
 - ST RFND 1, s151; s152

Revenue interpretation

cash cards, combined cards, credit cards,

```
charge cards, and debit cards,
     exemption for diplomats applies, s123(2);
     s123A(2); s124(1)(a) and (2)
effective centre of management, s116(2)
consideration relating to the improvement of
     property being conveyed/leased,
     substantial test, s43; s52(2)
index, meaning of, s85
"instrument for the sale, transfer or other
     disposition", s101 (summary)
"just and reasonable", s45(2); s52(5)
marketable security, meaning of, s1(1)
"relates to any matters or things done or to be
     done", s2(1); s101
rent, increase in, s52(4)
share warrants, if issued by private companies,
     s31(1) (footnote 9)
recognised stock exchange, s63 (footnote 12);
sub-sales, chain of, s46
trustees transferring to participants of a profit
     sharing scheme, s84(2)
young trained farmer, when becomes holder of
```

Revenue leaflets referred to

companies capital duty CCD 1, Part 8 (overview) stamp duty on instruments CHY1, s82(2) SD 1, Part 2 (overview) SD 2, s81 (summary); s81(3)(b) and (c) and (6) SD 2A, s81A (summary); s81A(7)(c) and SD 2B, s81AA (summary) SD 5. Introduction SD 6, Introduction SD 10, s91(2)(a) SD 10(A), Part 2 (overview); s29 (summary) and (6); s53(6); s91A(3); s92(1)(b)(i); s92B(3); Sch 1 ("CONVEYANCE or TRANSFER on sale of any property, etc." - rate

qualification, s81(5), s81A(9)

SD 81B, s81B (summary); s81B(2)(a), (c) and (d) uncertificated securities CREST 1, Part 6 (overview)

Revenue offences

see offences

Revenue practices referred to

of duty)

adjudication, s20 (summary); Part 7, Chapter 1
- Overview
associated bodies corporate, scope of
"arrangement", s79(5)
associated bodies corporate, statutory
declaration must accompany claim for
relief, s79 (summary) and (6)
commercial woodlands, substantial test, s95
companies capital duty not chargeable, s116(2)
company reconstructions and amalgamations,

statutory declaration must accompany claim for relief, s80 (summary) and (7) company registration v incorporation, s80(2)(a), (3)(b) and (8); s88conveyance or transfer of any other kind, wording of certificate, Sch 1 current account, contract to purchase not chargeable, s31(1) what constitutes "negligence", s8(4) penalties, rounded down, s14(1) penalties, 44 days may elapse before incurred, s14(1), (2) and (3) rate of duty to apply in certain cases, s43; s52(2)value-added tax, when consideration deemed to be VAT-exclusive, s48; s56 mortgage exceeds value of property, s41 value of property transferred by way of voluntary disposition inter vivos reduced by amount of mortgage, s30(4)

Revenue statements of practice referred to

SP-SD 2/90 (purchases of new residential properties), Introduction
SP-SD 3/90 (composition agreements), s5 (summary)
SP-SD 4/90 (revised stamping procedures), Introduction
SP-SD 1/91 (collection and enforcement), Introduction
SP-SD 3/92 (mortgages and further advances), Introduction
SP-SD 1/94 (insurance policies), Chapter 6 (overview)
SP-SD 1/96 (exempt new houses), Introduction
SP-GEN/2/99 (Revised January 2005) (Revenue

right, as to sale of right not before in existence, ${\rm s}32$

(overview); s21(5); s121; Part 9 (levies)

Internal Review Procedures), s14(3); Part 4

rights of residence, support and maintenance, $$\mathrm{s}18$$

rolls, books, etc.

see offences open to inspection, see inspection

sale

see conveyance or transfer on sale

Schedule 2A qualification defined, s81A(1)

Schedule 2B qualification defined, s81AA(1)

SE merger

Defined S87B(1) SE and SE Regulation S87B

"section 84" loans

duty on, s126

securities

see also exemptions; uncertificated securities defined, s68(1)

securitisation agreements

see exemptions

seizure of stamps

see also offences receipt to be given, s143 warrant for, s141(1) provision for warrant; s142(2)

service mark

see exemptions (intellectual property)

settlement netting

see s69(4) and (5)

several distinct matters, when instruments to be separately charged, s7

see also policy of insurance

share

charge to duty on, Sch 1 defined, s63(1)

shared ownership lease

see also reliefs defined, \$103(1)

shares

defined, s80(1)(a); s80A(1); s84(1)

share warrant, Sch 1

see also penalties

sheriff

see also Collector-General bonds given to, exempt, s113(d)

ship

see exemptions (ship, vessel or aircraft)

site

see also exemptions defined, s83A

society

see industrial and provident societies

specified statement

defined, s159C(1)

specified rate

defined, s125A(1)

spoiled stamp

see allowance

spouses, s18(*c*); s81(4) and (8)(*a*); s93

see also exemptions

stamp

see also adhesive stamp; adjudication stamp; denoting stamp; impressed stamp; misused stamp; particulars delivered stamp; penalty stamp; spoiled stamp; unwanted stamp defined, s1(1); s135

stamp duty

defined, s114(1)

stamped

defined, s1(1)

standing order

see exemptions (bill of exchange)

statement

see also certificates in instruments defined, s114(1)

statutory declaration

see also adjudication stamp how to be made, s157 provision for, s29(5); s53(5); s75(4); s79(6); s80(7); s151(1); s155(2) use to be made of in context of adjudication, s20(9)

statutory instruments referred to

see orders/regulations/statutory instruments referred to

stock

see also exemptions (various) charge to duty on, Sch 1 as consideration, see consideration defined, s1(1);

stock borrowing

see also exemptions defined, s87

stock certificate to bearer

see also penalties charge to duty on, Sch 1 defined, s1(1) when registered, certificate to be cancelled, s66(1)

stock repo

see also exemptions defined, s87A

stock return

see also exemptions (stock borrowing) defined, s87(1), s87A(1)

stock transfer

see also exemptions (stock repo) defined, s87A(1)

sub-sale

provisions as to, s31(2); s46

subsidiary company

see reliefs (associated companies)

supplementary card

defined, s124(2)(a)

supplementary protection certificate

see exemptions (intellectual property)

surcharge

for undervaluation in the case of voluntary dispositions inter vivos, s15 for undervaluation or overvaluation of residential consideration, s16

surrender of property, Sch 1

see also exemptions

surrender and merger of leasehold interest, s67

swap agreement

see also exemptions defined, s90(1)

system-member

defined, s68(2)

Taxes Consolidation Act, 1997, *Introduction; Part* 2 (overview); s2(4); s10(5); s12(4); s14 (summary); s17; s21(1) and (4); s29(6); s53(6); s76(5); s79(3) and (8); s83A(5); s84(1); s85(2)(c); s88(1)(b); s88(2)(b); s90(3); s91(2)(d); s91A(1) and (8); s92(3); s92B(7); s99(1); s101(7); s113; s117(3); s121; s123(1); s123A(1); s126(1); s126A; s128(2); s132; s133; Part 11 (overview); s139; s145; s147(1); s149(1); s159B(3); Sch 1 ("CONVEYANCE or TRANSFER on sale of any property, etc." - consanguinity relief)

Teagasc

see reliefs (farm consolidation and young trained farmer)

Temple Bar Properties Limited

see exemptions

territoriality, s2(1); s31(1); s77(3); s80(10); s82; s85(2)(*b*); s86; s88(2); s89; s90(3); s98; s116(1)(*e*) to (*h*) and (2); s119(7); s120; s151(2)(*a*); s156(3)(*a*); s157; Sch 1 (various)

see also definitions of "assessable amount", "cash card", "charge card", "combined card", "company charge card", "credit card", "debit card", "marketable security", "money" and "relevant interest"

testaments and testamentary instruments

see exemptions

third country

defined, s114(1)

time limits

for claiming a repayment, s159A for making enquiries and assessments, s159C for bringing an appeal, s21(1)

trade dress

see exemptions (intellectual property)

trade name

see exemptions (intellectual property)

trademark

see exemptions (intellectual property)

transaction

defined, s114(1)

transfer

see also conveyance or transfer defined, s36(1)

transferee

see particulars delivered stamp

trees

defined, s95(1)

uncertificated securities

charge to duty when title to transferred electronically, s69 clearing houses, relief for, s75A collection and payment, s72 composition agreement with operator, s72 defined, s68(1) dematerialisation exemption, s73(2)electronic instruction is chargeable to duty, s69 equitable interest, transfer of, liable to duty, s69 exemptions, s73 to s75 intermediaries, relief for, s75 offences, s76(5) operator-instruction, chargeable to duty, s69 penalties, s75(3) and (5); s76(2) power of Commissioners to make regulations, s78 provisions of Act applied and adapted, s71

rate of duty on, s70 refund of duty overpaid, s77

system-members, obligations of, s76

title to securities, defined, s68(3)

undertakings for collective investment

see exemptions, s88A

units

see also exemptions defined, 88(1)(a), 888B(1),

unit trust

see exemptions (units), s88E

United Kingdom

see exemptions (Bank of Ireland)

unstamped instruments

admissibility in evidence, s127

unwanted stamp

repurchase by Commissioners, s154

unquoted company

defined, s63(1)

valid claim

defined, s159B(4)

valid consolidation certificate

defined, s81B(1)(a); s81C(1)(a)

valid floor area compliance certificate

defined, s91A(1)(a)

valuation, s18; s19

where apportionment required, s45(1) to (3) for companies capital duty, s117 of shares in private companies, Part 3 (overview); s19 in case of voluntary dispositions inter vivos, s30 (summary) and (3) surcharge for undervaluation in case of voluntary disposition inter vivos, s15 surcharge for undervaluation or overvaluation in case of residential property, s16

value-added tax

not part of the consideration, see consideration bills drawn on forms for VAT purposes see exemptions (bill of exchange)

vessel

see exemptions (ship, vessel or aircraft)

voluntary body

see exemptions

voluntary disposition inter vivos

see also exemptions; reliefs charge to duty on, s30(1); s54(1)admissibility of instrument in evidence, s30(3); s54(3)

where marriage is the consideration, s30(4) adjudication not required for certain

conveyances or transfers, s30(5)

provisions not to apply to certain bodies incorporated by Act, s30(2)

provisions not to apply to conveyance/transfer: under which no beneficial interest passes, s30(5)(c)

> made to certain beneficiaries, s30(5)(d)made for a nominal consideration.

> > s30(5)(a)

made for effectuating the appointment or retirement of a trustee, s30(5)(b)

which is a disentailing assurance,

s30(5)(e)

inadequacy of consideration in conveyance, designated securities, s82A(1) s30(4)die, s1(1) inadequacy of consideration in lease, s54(1) document, s128(1) domain name, s101(1)(a)domestic fund, s88B(1) warrant, s141(1); s142(2) see also exemptions (bill of exchange); share due date, s123(1); s123A(1); s124(5)(*a*); s126A(1)(a); s126AA(1) duty, s135 **Words and Phrases** employee, s80A(1) account, s124(1)(a); s124(2)(a) equitable mortgage, s1(1) account holder, s124(1)(a); s124(2)(a) equivalent stock, s87(1); s87A(1) accountable person, s1(1); s71(a) excess land, s83C(1) accounting period, s123(1) exchange, s81B(1); s83C acquiring company, s80(1)(b), s80A(1)exchange of relevant land, s81B(1)(a) advance, s94(1) excluded amount, s125(1) aggregation of transactions, s45A executed, s1(1) execution, s1(1) American depositary receipt, s90(1) farm consolidation, s81B; s81C Appeal Commissioners, s21(1); s126B(1) farming, s81B(1)(a) appellant, s21(1) fee simple, s12(1) appropriate person, s103(1) financial futures agreement, s90(1) appropriate tax, s126A(1)(a); s126AA(1)first time purchaser, s92B(1) approved body, s82A(1) floor area certificate, s91(2)(a) floor area compliance certificate, s91A(1)(a)approved scheme, s84(1) the area, s100(1)foreign fund, s88B(1) assessable amount, s125(1); s124B(1); 126A(1)(a); foreign local authority, s89(1) foreign local government, s89(1) s126AA(1) assurance business, s80A(1) forge, s1(1) forged, s1(1) assurance company, s80A(1) average relevant deposits, s126A(1)(a) forward agreement, s90(1) bank, s123(1); s123A(1); s123B(1); s124(1)(a); generate, s68(2) bill of exchange, s1(1) guidelines, s81B(1)(a) branch, s61(1) house, s83C(1) brand, s101(1)(a) house builder, s83C(1) building, s29(1)(a); s53(1)(a) housing authority, s105(1) building society, s123(1); s123A(1); s123B(1) impressed, s1(1) capital company, s114(1) instruction, s68(2) card account, s123(1), s123A(1); s123B(1) instrument, s1(1) insurance, s1(1) ("policy of insurance") cash card, s123(1); s123B(1); insurer, s125(1); s124B certificate of indebtedness, s112(1) intellectual property, s101(1)(a) certificated securities, s68(1) charge card, s124(2)(a)interest, s12(1) child, s1(1)interest in land, s81A(1) collateral stock, s87(1) interest in relevant land, s81B(1)(a) collective investment scheme, 88(1)(a)invention, s101(1)(a)combined cards, s123(1); s123B(1); investor, s92C Commissioners, s1(1) issuing company, s80A(1) commodities, s90(1) land, s12(1); s29(1)(a); s53(1)(a); s81(1); s81A(1) company charge card, s124(2)(a) lease, s12(1) consolidation certificate, s81B(1)(a) letter of closure, s81B(1)(a) conveyance on sale, s1(1) loan capital, s85(1) copyright, s101(1)(a)marketable security, s1(1) corporation tax, s126(1)(a) material, s1(1)Corporation Tax Acts, s126(1)(a) Member State, s114(1) credit card, s124(1)(a) Minister, s1(1) debit card, s123A(1); s123B(1); money, s1(1)debt factoring agreement, s90(1) mortgage, s1(1) decree of divorce, s92B(8)(b) neglect, s159C(1) decree of judicial separation, 92B(8)(b)office of the Commissioners, s135 decree of nullity, 92B(8)(b)officer, s135 demutualisation, s80A(1) operator, s68(2) depositary, s90(1) operator-instruction, s68(2) design right, s101(1)(a)option agreement, s90(1) designated body, s105(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 business, s126AA(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); s126AA(1) relevant retention tax, s126A(1)(a); s126A(1) 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)