

# NOTES FOR GUIDANCE

## STAMP DUTIES CONSOLIDATION ACT 1999

(as amended by subsequent Acts up to and including  
the Finance Act 2022)

### 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 2022.**

## 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 has been abolished in respect of transactions taking place on or after 7 December 2005.**