



**Below Threshold.**

The Irish rate of stamp duty is 1% (the resultant duty is rounded to the nearest € & where the duty so calculated is less than €1 it is rounded up to €1).

If you are applying for an exemption from stamp duty, please enter details in the relevant boxes below indicating the appropriate declaration. This must be signed and stamped where appropriate below.

**(1) Nil rate for the following:**

- (a) Change of Trustee
  - (b) Nominee to beneficial Holder
  - (c) Beneficial Holder to Nominee
  - (d) Nominee to Nominee where the beneficial owner remains the same
  - (e) Executor/Administrator to Beneficial Holder
  - (f) Finance (No.) Act 2008 section 87, transfers where the amount or value of the consideration is €1,000 or less
- Please enter appropriate letter

"It is certified that the instrument is a conveyance or transfer on any occasion, not being a sale or a mortgage"

**(2) Nil rate between live spouses:** A declaration below must be signed by both spouses as follows:

(both spouses must sign)

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Please tick relevant box

- "Exemption under section 96 of the Stamp Duties Consolidation Act 1999, applies by virtue of the fact that the parties to the instrument are spouses of marriage"
- "Exemption under section 97 of the Stamp Duties Consolidation Act 1999, applies to the transfers of securities pursuant to an order by either or both of the spouses who were parties to the marriage concerned to either or both of them."

I/We hereby certify that the instrument falls within the details entered above.

Signature(s) of Transferor(s), Solicitors etc  
The Transferor(s) is the Current Shareholder(s)

Signature(s) of Transferee(s), Solicitors etc  
The Transferee(s) is the New Shareholder(s)

(Please sign in the boxes below)

(Please sign in the boxes below)


Date

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**Notes:**

- (1) If the above certificate has been completed, this transfer does not need to be submitted to the Stamp Office but should be sent directly to the Company or its Registrars.
- (2) If the above certificate is not completed, this transfer must be submitted to the Stamp Office and duly stamped or submitted Online where you will receive a Stamp Certificate. Affix the Stamp Duty Certificate to Transfer Form.
- (3) Transfers by means of a gift are not exempt from Stamp Duty under Irish Law.
- (4) If the above transfer is exempt under section 96/97 of the Stamp Duties Consolidation Act, the signatures of both spouses are required.
- (5) It is certified that the instrument is a conveyance or transfer on any occasion, not being a sale or mortgage.