

Foreign immovable property. FA1992 s209 98.—(1) Stamp duty shall not be chargeable on any instrument which is a conveyance, transfer, assignment, lease or licence of any immovable property situated outside the State.

(2) Subsection (1) shall not apply if the instrument relates to—

(a) any immovable property situated in the State, or any right over or interest in such property, or

(b) any stocks or marketable securities of a company having a register in the State.