

## SCHEDULE 1 Stamp Duties on Instruments

### Section 2 .

SA1891 First Sch.; FA 1899 s5(1)

Heading	Duty	AGREEMENT or CONTRACT, accompanied with a deposit.	See MORTGAGE, etc.
AGREEMENT for a Lease, or for any letting.	See LEASE.	AGREEMENT for sale of property.	
See CONVEYANCE or TRANSFER on sale.	ANNUITY.	Conveyance in consideration of.	
See CONVEYANCE or TRANSFER on sale.	Purchase of.	See CONVEYANCE or TRANSFER on sale.	
Creation of, by way of security.	See MORTGAGE, etc.	ASSIGNMENT.	By way of
security, or of any security.	See MORTGAGE, etc.	On a sale or otherwise.	See
CONVEYANCE or TRANSFER.	ASSURANCE.	See POLICY.	BILL OF EXCHANGE or
PROMISSORY NOTE.	Where drawn on an account in the State	... 7p.	In any other case:
where drawn or made in the State	... 7p.	Exemptions	(1) Draft or order drawn by any
banker in the State on any other banker in the State, not payable to bearer or to order, and used solely for			the purpose of settling or clearing any account between such bankers.
(2) Letter written by a			banker in the State to any other banker in the State, directing the payment of any sum of money, the same not
being payable to bearer or to order, and such letter not being sent or delivered to the person to whom			payment is to be made or to any person on such person's behalf.
(3) Letter of credit granted in			the State, authorising drafts to be drawn out of the State payable in the State.
(4) Draft or			order drawn by the Accountant of the Courts of Justice.
(5) Coupon or warrant for interest			attached to and issued with any security, or with an agreement or memorandum for the renewal or extension of
time for payment of a security.	(6) Coupon for interest on a marketable security being one of a		set of coupons whether issued with the security or subsequently issued in a sheet.
(7) Bill drawn			on any form supplied by the Commissioners for the purpose of remitting amounts of tax in accordance with
Regulation 31(1) of the Income Tax (Employments) Regulations, 1960 ).	(8) Bill drawn on any form		supplied by the Commissioners for the purpose of remitting amounts of turnover tax, wholesale tax, or
valueadded tax.	(9) Bill drawn on any form supplied by the Commissioners for the purpose of		remitting amounts of tax in accordance with Regulation 10 of the Income Tax (Construction Contracts)
Regulations, 1971 ).	(10) Direct debits and standing orders.	(11) Bill drawn on an	account outside the State.
(12) Bill drawn on or on behalf of the Minister by which payment in			respect of prize bonds is effected.
BILL OF SALE.	Absolute.	See CONVEYANCE	
or TRANSFER on sale.	By way of security.	See MORTGAGE, etc.	BOND in relation
to any annuity on the original creation and sale of that annuity.	See CONVEYANCE or TRANSFER on		sale.
BOND, accompanied with a deposit of title deeds, for making a mortgage or other security on			any estate or property comprised in the mortgage or other security.
See MORTGAGE, etc.			
BOND, DECLARATION, or other DEED or WRITING for making redeemable any disposition apparently absolute, but			intended only as a security.
See MORTGAGE, etc.	CHEQUE.	See BILL OF	
EXCHANGE.	CONTRACT.	See AGREEMENT.	CONVEYANCE or TRANSFER on sale of any
stocks or marketable securities	... 1 per cent of the consideration but where the calculation		results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the
nearest £.	Exemption.	Foreign loan security issued by or on behalf of a company or body of	

persons corporate or unincorporate formed or established in the State. For the purposes of this exemption a “foreign loan security” means a security issued outside the State in respect of a loan which is expressed in a currency other than the currency of the State and is neither offered for subscription in the State nor offered for subscription with a view to an offer for sale in the State of securities in respect of the loan.

CONVEYANCE or TRANSFER on sale of a policy of insurance or a policy of life insurance where the risk to which the policy relates is located in the State ... .. 0.1 per cent of the consideration but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £.

CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance. (1) Where the amount or value of the consideration for the sale which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £60,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be— (a) wholly attributable to residential property, or (b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £60,000: for the consideration which is attributable to residential property ... .. Exempt.

(2) Where paragraph (1) does not apply and the amount or value of the consideration for the sale which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £100,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be— (a) wholly attributable to residential property, or (b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £100,000 ... .. 3 per cent of the consideration which is attributable to residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £.

(3) Where paragraphs (1) and (2) do not apply and the amount or value of the consideration for the sale which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £170,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be— (a) wholly attributable to residential property, or (b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £170,000 ... .. 4 per cent of the consideration which is attributable to residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £.

(4) Where paragraphs (1) to (3) do not apply and the amount or value of the consideration for the sale which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £250,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be— (a) wholly attributable to residential

property, or (b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £250,000 ... 5 per cent of the consideration which is attributable to residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (5) Where paragraphs (1) to (4) do not apply and the amount or value of the consideration for the sale which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £500,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be— (a) wholly attributable to residential property, or (b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £500,000 ... 7 per cent of the consideration which is attributable to residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (6) Where paragraphs (1) to (5) do not apply and the amount or value of the consideration for the sale is wholly or partly attributable to residential property ... 9 per cent of the consideration which is attributable to residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (7) Where the amount or value of the consideration for the sale which is attributable to property which is not residential property does not exceed £5,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be— (a) wholly attributable to property which is not residential property, or (b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to property which is not residential property exceeds £5,000: for the consideration which is attributable to property which is not residential property ... Exempt. (8) Where paragraph (7) does not apply and the amount or value of the consideration for the sale which is attributable to property which is not residential property does not exceed £10,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be— (a) wholly attributable to property which is not residential property, or (b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to property which is not residential property exceeds £10,000 ... 1 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (9) Where paragraphs (7) and (8) do not apply and the amount or value of the consideration for the sale which is attributable to property which is not residential property does not exceed £15,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be— (a) wholly attributable to property which is not residential property, or (b) partly attributable to residential property, and that the transaction effected by that

instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to property which is not residential property exceeds £15,000 ... 2 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (10) Where paragraphs (7) to (9) do not apply and the amount or value of the consideration for the sale which is attributable to property which is not residential property does not exceed £25,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be—

(a) wholly attributable to property which is not residential property, or  
(b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to property which is not residential property exceeds £25,000 ... 3 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (11) Where paragraphs (7) to (10) do not apply and the amount or value of the consideration for the sale which is attributable to property which is not residential property does not exceed £50,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be—

(a) wholly attributable to property which is not residential property, or  
(b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to property which is not residential property exceeds £50,000 ... 4 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (12) Where paragraphs (7) to (11) do not apply and the amount or value of the consideration for the sale which is attributable to property which is not residential property does not exceed £60,000 and the instrument contains a statement certifying that the consideration for the sale is, as the case may be—

(a) wholly attributable to property which is not residential property, or  
(b) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to property which is not residential property exceeds £60,000 ... 5 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (13) Where paragraphs (7) to (12) do not apply and the instrument contains a statement certifying that the consideration for the sale is, as the case may be—

(a) wholly attributable to property which is not residential property, or  
(b) partly attributable to residential property ... 6 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (14) Where paragraphs (7) to (13) do not apply and the amount or value of the consideration for the sale is wholly or partly attributable to property which is not residential property ... 9 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (15) Where in the case of a

conveyance or transfer on sale or in the case of a conveyance or transfer operating as a voluntary disposition inter vivos the instrument contains a certificate by the party to whom the property is being conveyed or transferred to the effect that the person becoming entitled to the entire beneficial interest in the property (or, where more than one person becomes entitled to a beneficial interest in the property, each of them) is related to the person or each of the persons immediately theretofore entitled to the entire beneficial interest in the property in one or other of the following ways, that is, as a lineal descendant, parent, grandparent, step-parent, husband or wife, brother or sister of a parent or brother or sister, or lineal descendant of a parent, husband or wife or brother or sister ... a duty of an amount equal to one-half of the ad valorem stamp duty which, but for the provisions of this paragraph, would be chargeable under this heading. CONVEYANCE or TRANSFER by way of security of any property, or of any security. See MORTGAGE, etc. CONVEYANCE or TRANSFER of any kind not already described in this Schedule. Where such instrument relates to— (a) immovable property situated in the State, or any right over or interest in such property, or (b) the stocks or marketable securities of a company having a register in the State ... £10.1 Exemption. Instrument which contains a statement certifying that the instrument is a conveyance or transfer on any occasion, not being a sale or mortgage. COUNTERPART. See DUPLICATE. COVENANT for securing the payment or repayment of money, or the transfer or retransfer of stock. See MORTGAGE, etc. COVENANT in relation to any annuity on the original creation and sale of that annuity. See CONVEYANCE or TRANSFER on sale. DEFEAZANCE. Instrument of defeazance of any conveyance, transfer or disposition, apparently absolute, but intended only as a security for money or stock. See MORTGAGE, etc. DEPOSIT of title deeds. See MORTGAGE, etc. DRAFT for money. See BILL OF EXCHANGE. DUPLICATE or COUNTERPART of any instrument chargeable with any duty. Where such duty does not amount to £10 ... The same duty as the original instrument. In any other case ... £10. EQUITABLE MORTGAGE. See MORTGAGE, etc. EXCHANGE — instruments effecting. In the case specified in section 37, see that section. In any other case ... £10. Exemption. Instrument which contains a statement certifying that the instrument is an instrument effecting an exchange which is not an exchange which is specified in section 37. FURTHER CHARGE or FURTHER SECURITY. See MORTGAGE, etc. INSURANCE. See POLICY. LEASE. (1) For any indefinite term or any term not exceeding 35 years of any dwellinghouse, part of a dwellinghouse, or apartment at a rent not exceeding £6,000 per annum ... Exempt. (2) For any definite term less than a year of any lands, tenements or heritable subjects ... The same duty as a lease for a year at the rent reserved for the definite term. (3) For any other definite term or for any indefinite term of any lands, tenements, or heritable subjects— (a) where the consideration, or any part of the consideration (other than rent), moving either to the lessor or to any other person, consists of any money, stock or security, and— (i) the amount or value of such consideration which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £60,000 and the lease contains a statement certifying that the consideration (other than rent) for the lease is, as the case may be— (I) wholly attributable to residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions, in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £60,000: for the consideration which is attributable to residential

property ... .. Exempt. (ii) the amount or value of such consideration which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £100,000 and the lease contains a statement certifying that the consideration (other than rent) for the lease is, as the case may be— (I) wholly attributable to residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £100,000 and clause (i) does not apply ... .. 3 per cent of the consideration which is attributable to residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (iii) the amount or value of such consideration which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £170,000 and the lease contains a statement certifying that the consideration (other than rent) for the lease is, as the case may be— (I) wholly attributable to residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £170,000 and clauses (i) and (ii) do not apply ... .. 4 per cent of the consideration which is attributable to residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (iv) the amount or value of such consideration which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £250,000 and the lease contains a statement certifying that the consideration (other than rent) for the lease is, as the case may be— (I) wholly attributable to residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £250,000 and clauses (i) to (iii) do not apply ... .. 5 per cent of the consideration which is attributable to residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (v) the amount or value of such consideration which is attributable to residential property, or would be so attributable if the contents of residential property were considered to be residential property, does not exceed £500,000 and the lease contains a statement certifying that the consideration (other than rent) for the lease is, as the case may be— (I) wholly attributable to residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £500,000 and clauses (i) to (iv) do not apply ... .. 7 per cent of the consideration which is attributable to residential property but where the calculation results in an amount

which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (vi) the amount or value of such consideration is wholly or partly attributable to residential property and clauses (i) to (v) do not apply ... 9 per cent of the consideration which is attributable to residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (b) where the consideration, or any part of the consideration (other than rent), moving either to the lessor or to any other person, consists of any money, stock or security, and— (i) the amount or value of such consideration which is attributable to property which is not residential property does not exceed £5,000 and the lease contains a statement certifying that the consideration for the lease is, as the case may be— (I) wholly attributable to property which is not residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions, in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to property which is not residential property exceeds £5,000: for the consideration which is attributable to property which is not residential property ... Exempt. (ii) the amount or value of such consideration which is attributable to property which is not residential property does not exceed £10,000 and the lease contains a statement certifying that the consideration for the lease is, as the case may be— (I) wholly attributable to property which is not residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to property which is not residential property exceeds £10,000 and clause (i) does not apply ... 1 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (iii) the amount or value of such consideration which is attributable to property which is not residential property does not exceed £15,000 and the lease contains a statement certifying that the consideration for the lease is, as the case may be— (I) wholly attributable to property which is not residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to property which is not residential property exceeds £15,000 and clauses (i) and (ii) do not apply ... 2 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (iv) the amount or value of such consideration which is attributable to property which is not residential property does not exceed £25,000 and the lease contains a statement certifying that the consideration for the lease is, as the case may be— (I) wholly attributable to property which is not residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to property which is not residential property exceeds £25,000 and clauses (i) to (iii) do not apply ... 3 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (v) the amount or value of such consideration which is attributable to property which is not residential property does not exceed £50,000 and

the lease contains a statement certifying that the consideration for the lease is, as the case may be—

(I) wholly attributable to property which is not residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to property which is not residential property exceeds £50,000 and clauses (i) to (iv) do not apply ... 4 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (vi) the amount or value of such consideration which is attributable to property which is not residential property does not exceed £60,000 and the lease contains a statement certifying that the consideration for the lease is, as the case may be—

(I) wholly attributable to property which is not residential property, or (II) partly attributable to residential property, and that the transaction effected by that instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to property which is not residential property exceeds £60,000 and clauses (i) to (v) do not apply ... 5 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (vii) the instrument contains a statement certifying that the consideration for the lease is, as the case may be—

(I) wholly attributable to property which is not residential property, or (II) partly attributable to residential property, and clauses (i) to (vi) do not apply ... 6 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (viii) the amount or value of such consideration is wholly or partly attributable to property which is not residential property and clauses (i) to (vii) do not apply ... 9 per cent of the consideration which is attributable to property which is not residential property but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (c) where the consideration or any part of the consideration is any rent, in respect of such consideration, whether reserved as a yearly rent or otherwise:

(i) if the term does not exceed 35 years or is indefinite ... 1 per cent of the average annual rent but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (ii) if the term exceeds 35 years but does not exceed 100 years ... 6 per cent of the average annual rent but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (iii) if the term exceeds 100 years ... 12 per cent of the average annual rent but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. (4) Lease made subsequently to, and in conformity with, an agreement duly stamped under the provisions of section 50 ... £10. (5) Of any other kind not already described under this heading which relates to immovable property situated in the State or to any right over or interest in such property ... £10. LETTER OF CREDIT. See BILL OF EXCHANGE. MORTGAGE, BOND, DEBENTURE, COVENANT (except a marketable security) which is a security for the payment or repayment of money which is a charge or incumbrance on property situated in the State other than shares in stocks or funds of the Government or the Oireachtas. (1) Being the only or principal or primary security (other than an equitable mortgage): where the amount secured does not exceed £20,000 ... Exempt. where the amount secured exceeds £20,000 ... 0.1



per cent of the amount secured and where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £ but in no case shall the duty so charged exceed £500. (2) Being a collateral, or auxiliary, or additional, or substituted security (other than an equitable mortgage), or by way of further assurance for the above-mentioned purpose where the principal or primary security is not chargeable to duty or is duly stamped: where the amount secured does not exceed £20,000 ... .. Exempt. where the amount secured exceeds £20,000 ... £10.

(3) Being an equitable mortgage: where the amount secured does not exceed £20,000 ... .. Exempt. where the amount secured exceeds £20,000 ... 0.05 per cent of the amount secured and where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £ but in no case shall the duty so charged exceed £500. (4) Transfer, assignment or disposition of any such mortgage, bond, debenture, or covenant (except a marketable security) or of any money or stock secured by any such instrument or by any judgement: where the amount secured does not exceed £20,000 ... .. Exempt. where the amount secured exceeds £20,000 ... 0.05 per cent of the amount transferred, assigned, or disposed, exclusive of interest which is not in arrear and where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £ but in no case shall the duty so charged exceed £500. where any further money is added to the money already secured ... .. The same duty as a principal security for such further money. MORTGAGE OF STOCK or MARKETABLE SECURITY. By deed. See MORTGAGE, etc. ORDER for the payment of money. See BILL OF EXCHANGE. PARTITION or DIVISION — instruments effecting. In the case specified in section 38, see that section. POLICY OF LIFE INSURANCE made for a period exceeding 2 years where the risk to which the policy relates is located in the State. Where the sum insured exceeds £50 ... .. 0.1 per cent of the amount insured but where the calculation results in an amount which is not a multiple of £1 the amount so calculated shall be rounded up to the nearest £. POLICY OF INSURANCE other than Life Insurance where the risk to which the policy relates is located in the State. Where there is one premium only and the amount of that premium equals or exceeds £15 or, where there is more than one premium and the total amount payable in respect of that premium in any period of 12 months equals or exceeds £15 £1. PROMISSORY NOTE. See BILL OF EXCHANGE. RELEASE or RENUNCIATION of any property, or of any right or interest in any property. On a sale. See CONVEYANCE or TRANSFER on sale. In any other case ... .. £10. Exemption. Instrument which contains a statement certifying that the instrument is a release or renunciation of property, or of a right or interest in property, which is not a release or renunciation on a sale. SHARE WARRANT issued under the provisions of the Companies Act, 1963, and STOCK CERTIFICATE to bearer, and any instrument to bearer issued by or on behalf of any company or body of persons formed or established in the State and having a like effect as such a share warrant or such a stock certificate to bearer, expressed in the currency of the State ... .. A duty of an amount equal to 3 times the amount of the ad valorem stamp duty which would be chargeable on a deed transferring the share or shares or stock specified in the warrant or certificate or instrument having a like effect as such a warrant or certificate if the consideration for the transfer were the nominal value of such share or shares or stock. SURRENDER of any property, or of any right or interest in any property. On a sale. See CONVEYANCE or TRANSFER. In any other case ... .. £10. Exemption. Instrument which contains a statement certifying that the instrument is a surrender of property, or of a right or interest in property, not being a surrender on a sale. TRANSFER. See CONVEYANCE or TRANSFER.