

Certain loan stock. FA 1970 s44(1) and (2) 86.— Stamp duty shall not be chargeable on transfers of any loan stock—

(a) of a company registered or established in the State or a Board established by or under an Act of the Oireachtas or the Oireachtas of Saorstát Éireann the payment of the interest on which is guaranteed by the Minister, or

(b) of the Electricity Supply Board, Radio Telefís Éireann, Industrial Credit Corporation p.l.c., Bord Telecom Éireann, Bord Gáis Éireann or Irish Telecommunications Investments p.l.c. to which paragraph (a) does not apply.