

Miscellaneous instruments. SA1891 First Sch. 113.— Stamp duty shall not be chargeable on any of the following instruments:

(a) instruments transferring shares in—

(i) stocks or funds of the Government or Oireachtas,

(ii) any stock or other form of security to which section 39 of the Taxes Consolidation Act, 1997 , applies,

(iii) any stock or other form of security to which section 40 of the Taxes Consolidation Act, 1997 , applies,

(iv) stocks or funds of the Government or Parliament of the late United Kingdom of Great Britain and Ireland which are registered in the books of the Bank of Ireland in Dublin;

(b) instruments for the sale, transfer, or other disposition, either absolutely or by means of mortgage, or otherwise, of any ship or vessel or aircraft, or any part, interest, share, or property of or in any ship or vessel or aircraft;

(c) testaments and testamentary instruments;

(d) bonds given to sheriffs or other persons on the replevy of any goods or chattels, and assignments of such bonds;

(e) instruments made by, to, or with the Commissioners of Public Works in Ireland.