



STATUTORY INSTRUMENTS

**S.I. No. 156 of 2008**

---

STAMP DUTY (DESIGNATION OF EXCHANGES AND MARKETS)  
REGULATIONS 2008

**(Prn. A8/0694)**

S.I. No. 156 of 2008

STAMP DUTY (DESIGNATION OF EXCHANGES AND MARKETS)  
REGULATIONS 2008

The Revenue Commissioners, in exercise of the powers conferred on them by section 75(5)(a) (inserted by section 109 of the Finance Act 2007 (No. 11 of 2007)) of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999), hereby make the following regulations:

*Citation and commencement*

1. (1) These Regulations may be cited as the Stamp Duty (Designation of Exchanges and Markets) Regulations 2008.

(2) These Regulations come into operation on 26 May 2008.

*Designation of exchanges and markets*

2. For the purposes of section 75 (inserted by section 109 of the Finance Act 2007 (No. 11 of 2007)) of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999), Eurex Deutschland is designated by the Revenue Commissioners as an exchange.

GIVEN under my hand,  
26 May 2008

JOSEPHINE FEEHILY,  
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 6th June, 2008.*

## EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation).*

Section 75 (inserted by section 109 of the Finance Act 2007) of the Stamp Duties Consolidation Act 1999 provides for an exemption from stamp duty on a transfer of title to securities to an intermediary if—

- the intermediary is a member of an exchange or market,
- the intermediary is approved by the Revenue Commissioners as a recognised intermediary on the exchange or market,
- the transfer of the securities is effected on the exchange or market concerned, on the Irish Stock Exchange Limited, the London Stock Exchange plc or any other exchange or market designated by the Revenue Commissioners, and
- the transfer is not effected in connection with an excluded business.

The exemption applies as on and from 1 October 2007. The purpose of these Regulations is the designation by the Revenue Commissioners, as on and from 26 May 2008, of Eurex Deutschland as an exchange for the purposes of section 75 of the Stamp Duties Consolidation Act 1999.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ón  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,  
nó tríd an bpost ó  
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS,  
CONTAE MHAIGH EO,  
(Teil: 01 - 6476834/37 nó 1890 213434; Fax: 01 - 6476843 nó 094 - 9378964)  
nó trí aon díoltóir leabhar.

---

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased directly from the  
GOVERNMENT PUBLICATIONS SALE OFFICE  
SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2,  
or by mail order from  
GOVERNMENT PUBLICATIONS, POSTAL TRADE SECTION,  
UNIT 20 LAKESIDE RETAIL PARK, CLAREMORRIS, CO. MAYO,  
(Tel: 01 - 6476834/37 or 1890 213434; Fax: 01 - 6476843 or 094 - 9378964)  
or through any bookseller.

---

€1.27

