



STATUTORY INSTRUMENTS.

**S.I. No. 395 of 2010**

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STAMP DUTY (DESIGNATION OF EXCHANGES AND MARKETS)  
(NO. 3) REGULATIONS 2010

**(Prn. A10/1232)**

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STAMP DUTY (DESIGNATION OF EXCHANGES AND MARKETS)  
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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) (No. 3) Regulations 2010.

(2) These Regulations come into operation on 13 August 2010.

*Designation of exchanges and markets*

2. (1) Frankfurter Wertpapierbörse operated by Deutsche Börse AG is designated by the Revenue Commissioners as an exchange 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).

(2) Freiverkehr an der Frankfurter Wertpapierbörse operated by Deutsche Börse AG is designated by the Revenue Commissioners as a market 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).

GIVEN under my hand,  
10 August 2010.

MICHAEL O'GRADY,  
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 17th August, 2010.*

## 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 purpose of these Regulations is the designation by the Revenue Commissioners, as on and from 13 August 2010, of—

- Frankfurter Wertpapierbörse operated by Deutsche Börse AG as an exchange, and
- Freiverkehr an der Frankfurter Wertpapierbörse operated by Deutsche Börse AG as a market,

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  
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