STATUTORY INSTRUMENTS.

S.I. No. 160 of 2019

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STAMP DUTY (DESIGNATION OF EXCHANGES AND MARKETS) (NO. 3) REGULATIONS 2019
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:

1. (1) These Regulations may be cited as the Stamp Duty (Designation of Exchanges and Markets) (No.3) Regulations 2019.

   (2) These Regulations come into operation on 30 April 2019.

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), Liquidnet EU Limited is designated as a market by the Revenue Commissioners.

GIVEN under my hand,

17 April 2019.

NIALL CODY
Revenue Commissioner.
The purpose of these Regulations is the designation by the Revenue Commissioners, as on and from 30 April 2019, of Liquidnet EU Limited as a market for the purposes of section 75 of the Stamp Duties Consolidation Act 1999. Section 75 provides for an exemption from stamp duty on a transfer of title to securities to an intermediary where, inter alia,

- the intermediary is a member of an exchange or market designated by the Revenue Commissioners, and

- the transfer of the securities is effected on the designated 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.