STATUTORY INSTRUMENTS.

S.I. No. 72 of 2021

STAMP DUTY (DESIGNATION OF EXCHANGES AND MARKETS) (NO.1) REGULATIONS 2021
S.I. No. 72 of 2021

STAMP DUTY (DESIGNATION OF EXCHANGES AND MARKETS) (NO.1) REGULATIONS 2021

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.1) Regulations 2021.
   (2) These Regulations come into operation on 19 February 2021.

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), Sigma X Europe MTF is designated as a market by the Revenue Commissioners.

GIVEN under my hand,
18 February 2021

NIALL CODY,
Revenue Commissioner.
EXPLANATORY NOTE

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

The purpose of these Regulations is the designation by the Revenue Commissioners, as on and from 19 February 2021, of Sigma X Europe MTF 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.
BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach dáreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2,
D02 DR67.

Teil: 076 110 6834
r-post: publications@opw.ie

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
52 ST. STEPHEN'S GREEN, DUBLIN 2,
D02 DR67.

Tel: 076 110 6834
E-mail: publications@opw.ie

€1.50