



STATUTORY INSTRUMENTS.

S.I. No. 87 of 2011

STAMP DUTY (E-STAMPING OF INSTRUMENTS) (AMENDMENT)
REGULATIONS 2011

(Prn. A11/0338)

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REGULATIONS 2011

The Revenue Commissioners, in exercise of the powers conferred on them by section 17A (inserted by section 111 of the Finance Act 2008 (No. 3 of 2008)) 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 (E-stamping of Instruments) (Amendment) Regulations 2011.

(2) These Regulations come into operation on 1 April 2011.

2. The Stamp Duty (E-stamping of Instruments) Regulations 2009 (S.I. No. 476 of 2009) are amended in paragraph 3 of Schedule 1 by substituting the following for subparagraph (b):

“(b) an instrument to which section 106B(2) of the Principal Act applies.”.

GIVEN under my hand,
1 March 2011.

MICHAEL O’GRADY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 15th March, 2011.*

BAILE ÁTHA CLIATH
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€1.27



Wt. (B28303). 305. 3/11. Cahill. Gr. 30-15.