



STATUTORY INSTRUMENTS

S.I. No. 118 of 2009



STAMP DUTY (DESIGNATION OF CLEARING HOUSES)
REGULATIONS 2009

(Prn. A9/0454)

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The Revenue Commissioners, in exercise of the powers conferred on them by section 75A(6)(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 Clearing Houses) Regulations 2009.

(2) These Regulations come into operation on 6 April 2009.

2. Cassa di Compensazione e Garanzia S.p.A. is designated as a recognised clearing house for the purposes of section 75A (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,
2 April 2009.

MICHAEL O GRADY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 10th April, 2009.*

EXPLANATORY NOTE

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

Section 75A (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 securities to and from a recognised clearing house, commonly known as a “CCP”, in specified circumstances.

The purpose of these Regulations is the designation by the Revenue Commissioners, as on and from 6 April 2009, of Cassa di Compensazione e Garanzia S.p.A. as a recognised clearing house for the purposes of section 75A of the Stamp Duties Consolidation Act 1999.

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