

Stock Transfer Form

How to complete this form

You should use the attached form if you wish to transfer shares you hold in certificated form to another person or persons.

Some types of transfer are liable to Stamp Duty. If the transfer is liable to Stamp Duty, the completed form will need to be submitted to the Irish Revenue Commissioners Stamp Duty Office first (see over for address).

Any queries regarding the payment of Stamp Duty should be directed to the Stamp Office Helpline (see over for telephone details).

Please read the following instructions carefully before completing the form. The numbers below relate to the attached form.

1) Consideration Money:

- If the shares are being transferred in exchange for cash, please write in the amount of money being paid.
- If no money is being paid (for example if the transfer is a gift or to the beneficiary of a deceased estate), please write 'NIL'.

2) Full Name of the Undertaking:

This is the name of the Company in which the shares are held. This form can only be used in relation to the company whose name is printed here.

3) Full Description of Security:

You must enter the type of shares to be transferred in the box provided (for example, Ordinary shares of 20c). Details can be found on the share certificate.

4) Amount of Shares to be Transferred:

You must write in the number of shares you wish to transfer, in figures and in words.

5) Transferor(s) Details:

This box should contain the name(s) of all the current shareholders(s) as they appear on the register, the address of the first-named holder and the account designation (if any). If the transferor is deceased, the names of all the executors should also be shown. If any of the details shown in this box are incorrect, you should contact the Shareholder Helpline number shown on the top of this form for further advice. Please quote the Investor Code (IVC) from which the shares should be transferred. This can be found on any share certificate or tax voucher issued in relation to the holding.

6) Signature(s) of Transferor(s):

Joint Holding: Where the holding is registered in more than one name, all holders must sign.
Power of Attorney: To sign under Power of Attorney, you must have already lodged an original or certified copy of the Power of Attorney with Capita Registrars for notation, please attach it to this form when you return it.

All certified copies for a Power of Attorney must be certified under the Powers of Attorney Act 1996. The document must be certified in ink on every page by the donor, or by a solicitor or stockbroker, to state that it is a true and complete copy of the original. Capita Registrars (Ireland) Limited cannot accept a photocopy that has not been certified in ink on every page.

Companies: The form should be sealed or signed by two authorised signatories of the Company, whose representative capacity (e.g. Director and Company Secretary) must be stated.

Date: Enter the date the transfer was signed by the transferor.

Stamp of selling broker/agent: This Agent Box is used to witness the shareholder's signature. If the transfer is processed through a stockbroker, then the broker must place their office stamp in this box. If this is a private transfer, i.e. not through broker, with a market value in excess of €100,000 a Bank/Building Society Manager or a Solicitor must witness the shareholder's signature. They must place their office brand and authorised signature in this box.

7) Transferee(s) Details:

Enter the full name(s) of the person(s) to whom the security is to be transferred. The full postal address (including post code where applicable) of the first named shareholder must also be provided. All correspondence will be sent to the first named shareholder.

A/C Designation: If applicable/required, please enter the new account designation (e.g. 'Mr John Smith A/C 1' or 'Mr John Smith A/C Peter'), up to a maximum of eight characters.

Investor Code (IVC): If the transferee(s) already holds shares in this company, please quote the IVC to which the shares should be transferred. This can be found on any share certificate or tax voucher issued in relation to their current holding.

Note: For legal reason, it is best practice for holdings not to be registered in the name of a parent or guardian with a suitable designation, preferably the initials of the minor. The subsequent transfer or sale of shares registered in the name of a minor may

require further legal documentation and accordingly you may wish to seek legal advice in that regard prior to the transfer of shares to a minor.

New Share Certificate: The new share certificate will be sent to the first-named transferee unless an alternative name and address is entered in section 8

Reverse of the Stock Transfer Form

Form of certification required where transfer is exempt from ad valorem stamp duty as below the threshold. If the transfer is liable to stamp duty, the completed stock transfer form must be submitted to the Stamp Office, please see the reverse of the form for details. If the reverse of the form is not appropriately completed and no stamp duty is paid, the form will be rejected.

Practitioners can submit their returns to Revenue On-Line, together with any duty payable. When the return is processed successfully, Revenue will issue practitioners with a stamp certificate for attachment to the instrument. The stamp certificate will be in paper form, (whether the return was submitted in electronic or paper format) and must be affixed to the instrument to denote it as being stamped. For detailed guidance on the ROS (Revenue On-Line Service) registration process please go to www.ros.ie. To commence the process of registering for ROS, please go to www.ros.ie/PublisherServlet/info/setupnewcust

Practitioners who choose not to use e-stamping system for stamping instruments **must** complete a paper return on the form approved by Revenue. For Conveyances and transfers of stocks and marketable securities, form SDR2 must be used. Paper returns should be lodged by post or by hand to a Revenue stamping office.

Payment Methods: On-Line through ROS/ Bank Draft/ Postal Order made payable to Revenue Commissioners.

Please note, you cannot pay Capita Registrars (Ireland) Limited for Stamp Duty.

Contact details for the Stamp Duty Offices

Dublin

New Stamping Building, Dublin Castle, Dublin 2
LoCall: 1890 48 25 82 / 01 647 5000;
Email: dublinstamp@revenue.ie

Cork

Government Offices, Revenue House,
Blackpool, Cork
Call: 021 602 7000;
Email: stamp@revenue.ie

Galway

Stamp Office, Geata na Cathrach, Fairgreen, Galway
Call: 091 547 7700;
Email: galwaycounty@revenue.ie

For enquiries or payment of Stamp Duty, please address your queries to The Revenue

Commissioners

Ad Valorem Guide to Irish Stamp Duty: Irish Rate is 1% (the resultant duty is rounded down to the nearest € & where the duty so calculated is less than €1 it is rounded up to €1.

Nil rate for the following;

- a) Change of Trustee
- b) Nominee to beneficial Holder
- c) Beneficial holder to Nominee
- d) Nominee to Nominee where the beneficial owner remains the same.
- e) Executor/Administrator to Beneficial Holder
- f) The Finance (No.2) Act 2008 S87. Where the amount/value of the consideration is under €1,000.

To qualify for exemption, the following declaration as follows on the reverse of the transfer, and should be signed/stamped:

"It is certified that the instrument is a conveyance or transfer on any occasion, not being a sale or mortgage"

Nil rate between live spouses: A declaration as follows on the reverse of the transfer must be signed by both spouses as follows:
"Exemption under section 96 of the Stamp Duties Consolidation Act, 1999, applies by virtue of the fact that the parties to the instrument are husband & wife"

Following the dissolution of a marriage:

Exemption under Section 97 of the Stamp Duties Consolidation Act 1999 applies to the transfers of securities pursuant to an order by either or both of the spouses who were parties to the marriage concerned to either or both of them.

Nil Rate for Market Makers: Transfers of securities to market makers are exempt from stamp duty under Section 74 of the Stamp Duties Consolidation Act, 1999. (This exemption also applies to such transfers outside the Crest system with effect from 1st September, 1996). A declaration as follows on the reverse of the transfer must be signed / stamped.
"Exemption under section 74 of the Stamp Duties Consolidation Act, 1999 applies to transfers of Securities to market makers"

Private Transfer: If this is a private transfer, i.e. not through a broker, with a market value in excess of €100,000, a Bank/Building Society Manager or Solicitor must witness the shareholder's signature. Signature & office brand to be placed in the Agent box.

STOCK TRANSFER FORM	(Above this line for Registrar's use only)		Centre transfer number	
			Old cert number	
			New cert number	
			Transferor number	
			Transferee number	
	(1) Consideration Money €.....	Certificate lodged with the Registrar (For completion by the Registrar/Stock Exchange)		
	Name of Undertaking	(2)		
	Description of security	(3)		
	Number or amount of shares, stock or other security, and in figures, column only, number and denomination of units, if any.	(4) Words	(4) Figures	
	Name(s) of registered holder(s) should be given in full; the address should be given where there is only one holder. If the transfer is not made by the registered holder(s) insert also the name(s) and capacity (e.g. Executor(s) of the person(s) making the transfer.	(5) In the name(s) of	Account designation (if any) (max 8 characters)	
	Investor Code (IVC)			
	I/We hereby transfer the above security out of the name(s) aforesaid to the person(s) named below <i>or to the several named in Parts 2 of Brokers Transfer Forms relating to the above security:</i> Delete words in italics except for stock exchange transactions. (6) Signature(s) of transferor(s) 1..... 2..... 3..... 4.....Lawful attorney of the Transferors..... A body corporate should execute this Transfer under its common seal or otherwise in accordance with applicable statutory requirements.			Stamp of Selling Broker(s) or, for transactions which are not stock exchange transactions of Agent(s), if any, acting for the Transferor(s). Date.....
	Full name(s) and full postal address(es) (including County or, if applicable Postal District number) of the person(s) to whom the security is transferred. Please state title, if any or whether Mr, Mrs or Miss. Please complete in type-writing or in Block Capitals	(7)	Account designation (if any) (max 8 characters)	
	Investor Code (IVC)			
I/We request that such entries be made in the register as are necessary to give effect to this transfer.				
	Stamp of Buying Brokers (if any)	Stamp or name and address of person lodging this form (If other than the Buying Brokers(s))		
Reference to the Registrar in this form means the Registration Agent of the undertaking NOT the Registrar of Companies				

Below Threshold.

The Irish rate of stamp duty is 1% (the resultant duty is rounded to the nearest € & where the duty so calculated is less than €1 it is rounded up to €1).

If you are applying for an exemption from stamp duty, please enter details in the relevant boxes below indicating the appropriate declaration. This must be signed and stamped where appropriate below.

(1) Nil rate for the following:

- (a) Change of Trustee
 - (b) Nominee to beneficial Holder
 - (c) Beneficial Holder to Nominee
 - (d) Nominee to Nominee where the beneficial owner remains the same
 - (e) Executor/Administrator to Beneficial Holder
 - (f) Finance (No.) Act 2008 section 87, transfers where the amount or value of the consideration is €1,000 or less
- Please enter appropriate letter

"It is certified that the instrument is a conveyance or transfer on any occasion, not being a sale or a mortgage"

(2) Nil rate between live spouses: A declaration below must be signed by both spouses as follows:

(both spouses must sign)

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Please tick relevant box

- "Exemption under section 96 of the Stamp Duties Consolidation Act 1999, applies by virtue of the fact that the parties to the instrument are spouses of marriage"
- "Exemption under section 97 of the Stamp Duties Consolidation Act 1999, applies to the transfers of securities pursuant to an order by either or both of the spouses who were parties to the marriage concerned to either or both of them."

I/We hereby certify that the instrument falls within the details entered above.

Signature(s) (Please sign in the boxes below)	Description ("Transferor", "Solicitor", etc)

Date
____/____/____

Notes:

- (1) If the above certificate has been completed, this transfer does not need to be submitted to the Stamp Office but should be sent directly to the Company or its Registrars.
- (2) If the above certificate is not completed, this transfer must be submitted to the Stamp Office and duly stamped or submitted Online where you will receive a Stamp Certificate. Affix the Stamp Duty Certificate to Transfer Form.
- (3) Transfers by means of a gift are not exempt from Stamp Duty under Irish Law.
- (4) If the above transfer is exempt under section 96/97 of the Stamp Duties Consolidation Act, the signatures of both spouses are required.
- (5) It is certified that the instrument is a conveyance or transfer on any occasion, not being a sale or mortgage.