



STATUTORY INSTRUMENTS.

**S.I. No. 233 of 2012**



STAMP DUTY (E-STAMPING OF INSTRUMENTS) (AMENDMENT)  
REGULATIONS 2012

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STAMP DUTY (E-STAMPING OF INSTRUMENTS) (AMENDMENT)  
REGULATIONS 2012

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. These Regulations may be cited as the Stamp Duty (E-stamping of Instruments) (Amendment) Regulations 2012.

2. The Stamp Duty (E-stamping of Instruments) Regulations 2009 (S.I. No. 476 of 2009) are amended in Regulation 1 by inserting the following after paragraph (2):

“(3) These Regulations shall not apply to instruments executed on or after 7 July 2012.”.

GIVEN under my hand,  
29 June 2012.

NIALL CODY,  
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 3rd July, 2012.*

EXPLANATORY NOTE

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

The purpose of the Regulations is to provide that the Stamp Duty (E-Stamping of Instruments) Regulations 2009 (S. I. No. 476 of 2009) do not apply to instruments executed on or after 7 July 2012.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ón  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
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