



# STAMP DUTY TRANSFER OF UNQUOTED SHARES

Stamp Duty Ref. No.

Agent's Ref. No.



## PART 1 WHEN TO USE THIS FORM

Completion of this form will assist the speedy processing of **transfers on sale** of unquoted shares. Although completion of Parts 2 - 4 is not obligatory the details requested in Parts 5 - 7 may, in certain circumstances, have to be furnished to facilitate a valuation of the shares.

Where the **fixed rate of duty** applies, complete the certificate on the reverse side of the stock transfer form.

Where a **relief or exemption** from stamp duty is being claimed, an appropriate application for the relief or exemption should be made.

Where a transfer operates as a **voluntary disposition**, or is deemed to operate as a voluntary disposition, Parts 5 - 7 of this form **must** be completed (see Part 3 below). The transfer **must** be lodged for adjudication, accompanied by a warrant for adjudication and this form, both appropriately completed.

## PART 2 GENERAL INFORMATION

Name of company

Nature of business

Date of transfer

Shares transferred (No. & Type)

Transferor

Transferee

## PART 3 TRANSACTION DETAILS

1. Amount of consideration shown on the share transfer form. €

2. Does the consideration comprise solely of a once-off monetary payment which is shown on the share transfer form? (✓) Yes  No

If "No" please furnish a copy of the Share Purchase Agreement and

(a) if the entire consideration is ascertainable supply full details and state the total amount of the consideration (on a separate sheet)

or

(b) if the entire consideration is unascertainable Parts 5 - 7 of this form **must** be completed and the transfer lodged for adjudication together with a completed adjudication warrant.

3. Does the consideration represent the full market value of the shares transferred? (✓) Yes  No

If "No" the transfer may be deemed to operate as a voluntary disposition (see Part 1 above).

4. Are the parties related/associated in any manner?(✓) Yes  No

If "Yes" tick the relevant box below (✓)

\* Related by blood/marriage.

\* Intragroup transfer (other than where relief is claimed under S79 or S80 Stamp Duties Consolidation Act, 1999).

Co-shareholders in the company.

\* If you have ticked this box you **must** complete Parts 5 - 7 and lodge the transfer for examination.

Following examination the Commissioners may be able to process the transfer without formal adjudication.

**Transactions are subject to audit. Penalties may be incurred where incorrect information is given.**



## PART 4 CERTIFICATE

I certify to the best of my knowledge, information and belief, all due enquiries having been made, that the details given above are true and complete and that all the relevant facts and circumstances required under Section 8 of the Stamp Duties Consolidation Act, 1999, have been fully and truly set forth.

Signed

Date



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## PART 5 GENERAL INFORMATION

Name of company

Business location

Date of incorporation  Nature of Business

Issued share capital Ords:  Prefs:  Others:

Shares to be valued Ords:  Prefs:  Others:

Date of transfer  Consideration paid per share  Value submitted per share

## PART 6 VALUATION DETAILS

Indicate the basis of valuation for the shares being transferred: (✓) Earnings ; Assets ; Dividend yield ; Hybrid ; Other

Provide a full set of the company's latest audited accounts for the period immediately preceding the date of transfer and set out the information requested below regarding the earnings or assets values, depending on the method of valuation used.

### VALUATION BASED ON EARNINGS (i.e. PROFITS)

Information from relevant audited accounts:

|   |                        |                                       |                        |                   |                        |
|---|------------------------|---------------------------------------|------------------------|-------------------|------------------------|
| Turnover  | € <input type="text"/> | Pre-tax profits                       | € <input type="text"/> | After tax profits | € <input type="text"/> |
| The multiple of earnings used in your calculation | <input type="text"/>   | The earnings valuation of the company | € <input type="text"/> |                   |                        |
| The earnings value per share                      | € <input type="text"/> | Discount                              | <input type="text"/> % | Value per share   | € <input type="text"/> |
|   |                        | <i>(if applicable)</i>                |                        |                   |                        |

### VALUATION BASED ON ASSETS

The market value of all property and investments held by the company and its subsidiaries or associate companies must be substituted for their book values when calculating the adjusted assets value of the company.

|  |  |                        |                        |                 |                        |
|--|--|------------------------|------------------------|-----------------|------------------------|
|  | Book assets value                                    | € <input type="text"/> |                        |                 |                        |
| State the increase which arises on substituting market value for net book value of any property held |  | € <input type="text"/> |                        |                 |                        |
| State the increase which arises on substituting market value for net book value of investments held  |  | € <input type="text"/> |                        |                 |                        |
|  | Adjusted assets value                                | € <input type="text"/> |                        |                 |                        |
|  | After tax profits earned since date of last accounts | € <input type="text"/> |                        |                 |                        |
|  | Revised net assets value of the company              | € <input type="text"/> |                        |                 |                        |
| Net assets value per share   | € <input type="text"/>                               | Discount               | <input type="text"/> % | Value per share | € <input type="text"/> |
|  |  | <i>(if applicable)</i> |                        |                 |                        |

### VALUATION BASED ON DIVIDEND YIELD

If this method is used state on a separate sheet the basis on which it is calculated.

**If the valuation is based on a methodology other than that outlined above or on a combination (hybrid method) of earnings/assets/dividend yield, outline on a separate sheet how the valuation was arrived at.**

#### You should note that

- the information supplied may be sufficient to allow valuation to proceed without further query.
- in the event that the value offered is found to be understated, appropriate surcharges as provided for under Section 15 of the Stamp Duties Consolidation Act, 1999, may be imposed.
- the acceptance of a value for Stamp Duty purposes is entirely without prejudice to any valuation of shares in the same company for any other Revenue purposes.

**Transactions are subject to audit. Penalties may be incurred where incorrect information is given.**

## PART 7 CERTIFICATE

I certify to the best of my knowledge, information and belief, all due enquiries having been made, that the details given above are true and complete and that all the relevant facts and circumstances required under Section 8 of the Stamp Duties Consolidation Act, 1999, have been fully and truly set forth.

Signed  Date