

2005 No. 1634

STAMP DUTY, NORTHERN IRELAND

**The Stamp Duty (Consequential Amendment of Enactments)
(Northern Ireland) Regulations 2005**

<i>Made</i> - - - -	<i>15th June 2005</i>
<i>Laid before the House of Commons</i>	<i>16th June 2005</i>
<i>Coming into force</i> - -	<i>7th July 2005</i>

The Treasury, in exercise of the powers conferred upon them by paragraph 7(1) of Schedule 20 to the Finance Act 2003(a), make the following Regulations:

Citation, commencement and extent

- 1.—(1) These Regulations may be cited as the Stamp Duty (Consequential Amendment of Enactments) (Northern Ireland) Regulations 2005 and shall come into force on 7th July 2005.
- (2) These Regulations extend only to Northern Ireland.

Amendment of the Companies (Northern Ireland) Order 1986

- 2.—(1) Article 98 of the Companies (Northern Ireland) Order 1986(b) (returns as to allotments, etc.) is amended as follows.
- (2) In paragraph (3) omit the words from “stamped” to the end.
- (3) Omit paragraph (4).
- (4) This regulation has effect in relation to contracts such as are mentioned in Article 98(2)(b)(i) of the Companies (Northern Ireland) Order 1986 which are entered into on or after 7th July 2005.

15th June 2005

Gillian Merron
Vernon Coaker
Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2003 c. 14.
(b) S.I. 1986/1032 (N.I. 6).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to Article 98 of the Companies (Northern Ireland) Order 1986 (“the 1986 Order”) consequent upon Part 4 of the Finance Act 2003 (c. 14) and the abolition of stamp duty, except on instruments relating to stock or marketable securities (see section 125 of that Act).

Regulation 1 provides for the citation, commencement and extent of these Regulations.

Regulation 2 makes amendments to Article 98 of the 1986 Order. The purpose of the amendments is to remove the requirement to stamp the prescribed particulars of a contract which a company is required, under paragraph (3) of that Article, to deliver to the registrar of companies.

These Regulations do not impose new costs on business.

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