

## Stock Transfer form

**Kindly Note:** This form is issued only to the addressee(s) and is specific to the unique designated account printed hereon. This personalised form is not transferable between different (i) account holders; or (ii) uniquely designated accounts. The Company and Computershare Investor Services (Ireland) Limited accept no liability for any instruction that does not comply with these conditions.

### 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, you will need to obtain a stamp duty certificate (see over for details). The certificate should be forwarded to the registrar together with the transfer form and share certificates (completed indemnity).

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 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. "ALL" will not be accepted.

#### 5) Transferor(s) Details:

This box should contain the name(s) of all the current shareholder(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.

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

##### Signature of current Holder(s)/ Executor(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 Computershare Investor Services (Ireland) Limited. If you have not previously lodged this document for notation, please attach it to this form when you return it.

All certified copies of 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 (notary), to state that it is a true and complete copy of the original. Computershare Investor Services (Ireland) Limited cannot accept a photocopy that has not been certified in ink on every page.

If a stamp duty exemption has been signed by an agent (broker / solicitor / notary), please note it should be signed by a practitioner (or someone with equal authority) with their capacity stated. Signing the name of a firm is not a valid signature.

**Companies:** The form should be signed by two authorised signatories of the Company, whose representative capacity (e.g. Director and Company Secretary) must be stated. In addition, if you are transferring from a Body Corporate the form must be executed under the common seal.

**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 a 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 use of initials is not permitted). 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. **If using initials please separate by full stops.**

**Shareholder Reference Number (SRN):** If the transferee(s) already holds shares in this company, please quote the SRN 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 reasons, it is best practice for holdings not to be registered in the names of minors (persons under the age of 18) but rather 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.

- 8) **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

- 9) Under the e-stamping arrangements, practitioners must 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 practitioner prints off the certificate to attach it to the transfer deed). The stamp certificate supplied to the registrar will be in paper form and must be affixed to the instrument to denote it has been stamped. For detailed guidance on the ROS (Revenue On-Line Service) registration process please go to [www.ros.ie](http://www.ros.ie). To commence the process of registering for ROS, please go to <http://www.ros.ie/PublisherServlet/info/setupnewcust>

#### e-Stamping and Tax Reference numbers for foreign individuals

Valid tax reference numbers must be quoted for every party in a stamp duty return. This requirement extends to foreign individuals trading in stocks and securities. Normally, a foreign individual who has no other interaction with Revenue will not hold a valid tax reference number and will need to apply to the Department of Social Protection (Client Identify Services) [cis@welfare.ie](mailto:cis@welfare.ie) with a copy of his/her passport and birth certificate to apply for a Personal Public Services Number (PPSN). After receiving the PPSN, the foreign individual (or his/her agent) should contact Dublin Stamping District to have the PPSN registered as a valid tax reference number. This is the normal routine to be followed.

However, there are certain exceptional cases and circumstances where it may be impractical to follow this routine and, where the foreign individual has or is likely not to have any other interaction with Revenue apart from the particular stamp duty transaction in which they are involved and is the subject of this application. In such cases, Revenue will consider issuing a special number on a case-by-case basis to facilitate processing of a stamp duty return. To indicate that an application to be considered for a special number is being submitted by e-mail (Note: You should firstly register to use the Revenue secure mail service <http://www.revenue.ie/en/online/secure-email.html>) Please insert this text in the "subject" field in the e-mail:

**Tax Reference: Application to use Special Number.** By inserting this message in the subject field, your e-mail will be referred direct to the Dublin Stamping District Tax Reference Unit.

Practitioners are advised that all stamp duty returns (and payments) now must be made on-line (effective 1 June 2011). Please note that you must be registered for the Revenue-On-line Service (ROS) to use e-stamping.

For more information on mandatory e-filing please go to <http://www.revenue.ie/en/practitioner/ebrief/index.html>

For more information on e-stamping please go to <http://www.revenue.ie/en/tax/stamp-duty/e-stamping/index.html>

For more information on registering for ROS please go to <http://www.ros.ie/PublisherServlet/info/setupnewcust>

**Payment Method:** On-Line through ROS. For enquiries or payment of Stamp Duty, please contact the Revenue Commissioners

\*\*\*\* Please note, you cannot pay Computershare Investor Services (Ireland)

Limited for Stamp Duty.\*\*\*\*

#### Stamp Duty Office contact details:

National Stamping Duty Office, Cross Block, Upper Castle Yard, Dublin Castle, Dublin 2, D02 F342

**LoCall:** 1890 48 25 82 / 01 647 5000; **Email:** [stampduty@revenue.ie](mailto:stampduty@revenue.ie)

**Ad Valorem Guide to Irish Stamp Duty:** Irish Rate is 1% for paper transactions (the resultant duty is rounded down to the nearest € & where the duty so calculated is less than €1 it is rounded up to €1). UK rate is 0.5% for UK registered companies only.

#### Nil rate for the following;

- Change of Trustee
- Nominee to beneficial Holder
- Beneficial holder to Nominee
- Nominee to Nominee where the beneficial owner remains the same
- Executor/Administrator to Beneficial Holder
- The Finance (No.2) Act 2008 s87. The transfer(s) effected by the document (instrument) does not form part of a larger transaction or series of transactions in respect of which the amount or value, or aggregate amount or value, of the consideration exceeds €1000.
- Transfers of securities to market makers are exempt under Section 74 of the Stamp Duties Consolidation Act, 1999.

To qualify for exemption, the following declaration must be handwritten/typed 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/civil partners:** A declaration on the reverse of the transfer must be signed by both parties 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"* **OR**

*"Exemption under section 36 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, applies by virtue of the fact that the parties to the instrument are civil partners"*

**Following dissolution of marriage (Civil Partnership):** Applies to the transfers of securities pursuant to an order by either or both of the parties who were parties to the marriage (civil partnership) 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.

**All declarations must be signed by the appropriate persons. Any declaration not signed will be rejected**

#### Check List

Before you return this form, please check that you have completed the following actions:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ✓ Tick Box |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 1) You have entered the amount of consideration money (if not applicable please enter NIL - if left blank your form will be rejected).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |
| 2) You have entered the class of stock and the number of shares to be transferred. You must specify the number of shares. 'ALL' will not be acceptable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |
| 3) All the stakeholders have signed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |
| 4) You have entered the "FULL" name(s) of all the transferees and the address of the first-named transferee. Initials should not be used.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |
| 5) You have entered a third-party address to which the share certificate should be sent (if applicable).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
| 6) You have done one of the following: <ol style="list-style-type: none"> <li>Paid the necessary Stamp Duty and enclosed (attached) the Stamp Certificate or</li> <li>Completed section 9 to indicate the transfer is exempt from Stamp Duty – <b>Declarations must be signed by the appropriate persons with their capacity stated where appropriate. If signing on behalf of a corporation / company, please ensure the name is clear with their capacity to sign stated.</b></li> </ol> <p>If a valid stamp duty certificate (declaration) is not attached to each transfer instrument the documentation will be returned for correction. <b>Kindly note, the details on a stamp duty certificate must match the details on the stock transfer form.</b></p> |            |
| 7) You have enclosed all the relevant share certificates. <p>If a certificate is lost or mislaid, please contact Computershare. You will be advised of the fees/procedure to cancel &amp; replace lost certificates. You cannot transfer stock without a valid certificate or completed indemnity.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |

Please return the Stock Transfer Form to:

BEFORE YOU SEND THIS FORM REFER TO THE CHECKLIST ON PAGE 1.  
If the Stock Transfer form is incorrectly completed or you have not enclosed the  
Share Certificate(s) the shares cannot be transferred.

Please use a **black pen**. Print in CAPITAL letters inside the boxes.

Share Certificate(s) the shares cannot be transferred.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.</b> Consideration Money<br>€ PLEASE ENTER NIL IF NOT APPLICABLE AND COMPLETE / SIGN THE REVERSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Kindly Note:</b> This section is compulsory. Failure to complete it could result in this form being rejected. Please refer to notes - section 1 *See section 9 also*                                                                                                                                                                                                                                                                                                                                                                           |
| <b>2.</b> Full Name of the Undertaking                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>3.</b> Full Description of Security                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Certificate lodged with the Registrar<br><small>(For Completion by Registrar/Stock Exchange)</small>                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>4.</b> Amount of Shares to be Transferred<br><br><div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">In Figures<br/>and<br/>In Words</div> <div style="border: 1px solid black; width: 300px; height: 40px; position: relative;"> <!-- Grid representation --> </div> <div style="margin-left: 10px; font-size: small;">           ← <b>Kindly Note:</b> The number of shares to be transferred must be specified. "ALL" will not be accepted.         </div> </div> <div style="margin-top: 5px;">             In Words .....           </div> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>5.</b> Transferor(s) Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p><b>Kindly Note:</b> This form is issued only to the addressee(s) and is specific to the class of security and the unique designated account printed hereon. This personalised form is not transferable between different (i) account holders; (ii) classes of security; or (iii) uniquely designated accounts. The Company and Computershare Investor Services (Ireland) Limited accept no liability for any instruction that does not comply with these conditions.</p> <p style="text-align: right;"><b>Shareholder Reference Number</b></p> |

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.

↑ For Stamp Office Use ↑

6.

Signature(s) of Transferor(s)

I/We hereby transfer the above security out of the name(s) aforesaid to the person(s) named below

1.

2.

3.

4.

IMPORTANT: For Signatory requirements, refer to notes in section 6. 'How to complete this form.'

Stamp of Selling Broker(s) or, for transactions which are not stock exchange transactions, of Agent(s), if any, acting for the Transferor

Bodies corporate should execute under their common seal or in accordance with applicable statutory requirements.

Date

DD / MM / YY

## 7. Transferee(s) Details

(Full name(s) of the person(s) to whom the security is transferred, together with the full postal address (including postcode) of the first named holder.)

1. Title, forenames & surname of first-named or sole shareholder

Address of first-named holder

House Number
Post Code / Eircode (where applicable)

New House Name

Street / Road

Town / City

County

Country

2. Title, forenames & surname of other named shareholders

3.

4.

Shareholder Reference Number to which the security is transferred (if known)

A/C Designation: (Important - See note 7 on A/C Designations)

I/We request that such entries be made on the register as are necessary to give effect to this transfer

|                                        |                                                                                                                                                                                                                                                                                                            |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Stamp of Buying Broker (if any)</p> | <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p><b>Kindly Note: New share certificates will be sent to the address details specified within this section.</b></p> </div> <p><b>8.</b> Stamp or name and address of person lodging this form (if other than Buying Broker)</p> |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**DO NOT STAMP BELOW THIS LINE - see over for Stamp Duty**

## 9. FORM OF CERTIFICATE REQUIRED WHERE TRANSFER IS EXEMPT FROM AD VALOREM STAMP DUTY AS BELOW THRESHOLD.

The Irish rate of stamp duty is 1% for paper transactions (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:

Please enter appropriate letter

☐

- (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.2) Act 2008 section 87, transfers The transfer(s) effected by the document (instrument) does not form part of a larger transaction or series of transactions in respect of which the amount or value, or aggregate amount or value, of the consideration exceeds €1000.  
**"It is certified that the instrument is a conveyance or transfer on any occasion, not being a sale or mortgage"**
- (g) Market Makers – s74 SDCA, 1999. "Exemption under section 74 of the Stamp Duties Consolidation Act, 1999 applies to transfers of Securities to market makers"

Above declarations must be signed by both parties or by an agent acting on their behalf

### (2) Nil rate between live spouses & civil partners: This declaration must be signed by both parties as follows:

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 husband & wife" OR*

*"Exemption under section 36 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, applies by virtue of the fact that the parties to the instrument are civil partners"*

☐

Applies to the transfers of securities pursuant to an order by either or both of the parties who were parties to a marriage / Civil Partnership concerned to either or both of them.

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

**If the exemption has been signed by an agent (broker / solicitor / notary), please note it should be signed by a practitioner (or someone with equal authority) with their capacity stated. Signing the name of a firm is not a valid signature.**

Signature(s) (Please sign in the boxes below)

Description ("Transferor", "Solicitor", etc)

|  |
|--|
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|  |
|  |

Date

DD / MM / YY

**\*\* \*\* Declarations must be signed by the appropriate persons with their capacity stated where appropriate. If signing on behalf of a corporation/company, please ensure the name is clear with their capacity to sign stated. \*\* \*\***

### Notes:

- (1) If any of the above declarations have been completed, this transfer does not need to be submitted to the Revenue Commissioners via ROS but should be sent directly to the Company or its Registrars.  
**\*\*All declarations must be signed with the person's capacity stated where appropriate.\*\***
- (2) If no stamp duty declaration is completed, this transfer must be submitted to the Stamp Office Online via ROS. You will receive a Stamp Certificate. Affix the Stamp Duty Certificate to Transfer Form. **Kindly note, the details on a stamp duty certificate must match the details on the stock transfer form.**
- (3) Transfers by means of a gift are not exempt from Stamp Duty under Irish stamping regulations.
- (4) If the above transfer is exempt under section 96/97 of the Stamp Duties Consolidation Act or section 36 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, the signatures of both parties are required.
- (5) Please note, you cannot pay Computershare Investor Services (Ireland) Limited for Stamp Duty.
- (6) All the relevant share certificates have been enclosed. If a certificate is lost or mislaid, please contact Computershare. You will be advised of the fees/procedure to cancel & replace lost certificates. **You cannot transfer stock without a valid certificate or completed indemnity.**
- (7) Please do not use pencil, correction fluid, or stick-on labels. If you make any mistakes when completing the form, just cross out the error and initial the amendments.