

The security represented by the transfer overleaf has been sold as follows:

_____ Shares/Stock	_____ Shares/Stock
_____ Shares/Stock	_____ Shares/Stock
_____ Shares/Stock	_____ Shares/Stock
_____ Shares/Stock	_____ Shares/Stock
_____ Shares/Stock	_____ Shares/Stock
_____ Shares/Stock	_____ Shares/Stock
_____ Shares/Stock	_____ Shares/Stock
_____ Shares/Stock	_____ Shares/Stock
_____ Shares/Stock	_____ Shares/Stock

Balance (if any) due to selling Broker(s) _____

Amount of certificate(s) _____

Brokers Transfer Forms for above amounts certified
Stamp of certifying Stock Exchange

Stamp of Selling Broker(s)

(1) CERTIFICATION REQUIRED FOR EXEMPTION OF A TRANSFER FROM STAMP DUTY

Instruments of transfer appropriately certified are exempt from Stamp Duty if the transaction falls within one of the following categories:-

- (a) The vesting of property subject to a trust in the Trustees of the Trust on the appointment of a new Trustee, or in the continuing trustees on the retirement of a Trustee.
- (b) The conveyance or transfer of property the subject of a specific devise or legacy to the beneficiary named in the Will (or his nominee)
- (c) The conveyance or transfer of property which forms part of an intestate's estate to the person entitled on intestacy (or his nominee)
- (d) The appropriation of property within Section 84(4) of the Finance Act 1985 (death: appropriation in satisfaction of a general legacy of money) or Section 84(5) or (7) of that Act (death: appropriation in satisfaction of any interest of surviving spouse and in Scotland also of any interest of issue).
- (e) The conveyance or transfer of property which forms part of the residuary estate of a Testator to a beneficiary (or his nominee) entitled solely by virtue to his entitlement under the will.
- (f) The conveyance or transfer of property out of a settlement in or towards satisfaction of a beneficiary's interest, not being an interest acquired for money or money's worth, being a conveyance or transfer constituting a distribution of property in accordance with the provision of the settlement.
- (g) The conveyance or transfer of property on and in consideration only of marriage to a party to the marriage (or his nominee) or to Trustees to be held on the terms of a settlement made in consideration only of the marriage
- (h) The conveyance or transfer of property within section 83(1) Finance Act 1985 (transfers in connection with divorce etc).
- (i) The conveyance or transfer by the liquidator of property which formed part of the assets of the company in liquidation to a shareholder of that company (or his nominee) in or towards satisfaction of the shareholder's rights on winding up.
- (j) Transfer of property under this category is not appropriate by form of common stock transfer
- (k) Transfer of property under this category is not appropriate by form of common stock transfer
- (l) The conveyance or transfer of property operating as a voluntary disposition inter vivos for no consideration in money or money's worth nor any consideration referred to in S. 57 of the Stamp Act 1891 (conveyance in consideration of a debt etc).
- (m) The conveyance or transfer of property by an instrument within section 84(1) of the Finance Act 1985 (death: varying disposition)

(1) _____ Hereby certify that the transaction in respect of which this transfer is made in one which falls within the category (2) _____ above.

(1) "I" or "We" _____

(2) Insert "(a)", "Date" _____ *Signature _____
 "(b)" or appropriate category _____
 (3) Capacity _____

(3) Here state the capacity i.e. Transferor, Solicitor or duly authorised agent e.g. Attorney

* NOTE The above certification should be signed by the transferor, his Solicitor or a duly authorised agent. Where it is signed by a duly authorised agent, the following statement should be signed.

(1) hereby certify the conveyance or transfer of property by the within instrument as agent for the transferor and that (1) am/are duly authorised to sign in that capacity from my/our own knowledge of the facts of the transaction.

*Signature _____

Capacity _____

NB (1) If the above certificate has been completed, this transfer does not need to be submitted to the Controller of Stamps but should be sent directly to the Registrars.
 (2) If the above certificate is not completed, this transfer must be submitted to the Controller of Stamps and duly stamped. (See below)

(2) CERTIFICATION REQUIRED IN RESPECT OF A TRANSFER NOT LIABLE TO AD VALOREM STAMP DUTY AND NOT SUBJECT TO EXEMPTION UNDER PART 1 ABOVE

- (a) Transfer by way of security for a loan or re-transfer on repayment of a loan
- (b) Transfer not on sale and not arising under any contract of sale and where no beneficial interest in the property passes: (i) to a person who is a mere nominee of, and is nominated only by the transferor; (ii) from a mere nominee who has at all times held the property on behalf of the transferee; (iii) from one nominee to another nominee of the same beneficial owner where the first nominee has at all times held the property on behalf of that beneficial owner. (NOTE - This category does not include a transfer made in any of the following circumstances (i) by a holder of stock etc., following the grant of an option to purchase the stock, to the person entitled to the option of his nominee; (ii) to a nominee in contemplation of a contract for the sale of the stock etc., then about to be entered into; (iii) from the nominee of a vendor, who has instructed the nominee orally or by some unstamped writing to hold stock etc., in trust for a purchaser to such purchaser).
- (c) transfer not falling within parts one or two for which adjudication is required

(1) _____ Hereby certify that the transaction in respect of which this transfer is made in one which falls within the category (2) _____ above.

(1) "I" or "We" _____

(2) Insert "a" "Date" _____ *Signature _____
 "b" or "c" _____
 (3) Here set out concisely the facts explaining the transaction _____

Capacity _____

*NOTE - The above certificate should be signed by (1) the transferor(s) or (2) a member of a recognised stock exchange or a solicitor or an accredited representative of a bank acting for the transferor(s). A certificate in other cases should be signed by a solicitor or other person stating the capacity in which he signs, that he is authorised so to sign and that he gives the certificate from his knowledge of the facts stated in it.

N.B. If none of the above declarations can be given then the transfer should be submitted to the Controller of Stamps and usually will attract *ad valorem* stamp duty