

# **CAPITA**

**REGISTRARS**

## **Stock Transfer Form & Guidance Notes**

**If you require help in completing this form,  
please contact an advisor.**

## Guidance Notes for Transfer of Shares

Please complete the attached form if you wish to transfer shares.  
The numbers below relate to the attached form.

**(1) Stamp Duty:** If the transfer is liable to Stamp Duty, the completed stock transfer form must be submitted to HM Revenue & Customs Stamp Office. If the reverse of the form is not appropriately completed and no Duty is paid, the form will be rejected. Some types of transfer are exempt from Duty as follows:

1. Transfers otherwise than on sale. (Paragraph 16 to Schedule 13 Finance Act 1999).
2. Declaration of use or trust. (Paragraph 17 to Schedule 13 Finance Act 1999).
3. Dispositions in Scotland. (Paragraph 18(2) to Schedule 13 Finance Act 1999).
4. Duplicate or counterpart documents. (Paragraph 19(1) to Schedule 13 Finance Act 1999). Documents will however still need to be presented to HMRC for denoting of the relevant particulars. (Paragraph 19(2) to Schedule 13 Finance Act 1999).
5. Partition or division. (Paragraph 21(3) to Schedule 13 Finance Act 1999).
6. Release or renunciation. (Paragraph 22 to Schedule 13 Finance Act 1999).
7. Surrender. (Paragraph 23 to Schedule 13 Finance Act 1999).
8. Transfers in connection with divorce, dissolution of civil partnership etc. (Section 83(2) Finance Act 1985).
9. Death: varying dispositions and appropriations. The need to get such instruments adjudicated will also be removed (Section 84(8) & (9) Finance Act 1985).
10. Later cancellation of "buy-back" shares held in Treasury. (Section 66(2A) Finance Act 1986).
11. Later sale of Treasury "buy-back" shares to incoming investors. (Paragraphs 1(5) to Schedule 13 Finance Act 1999).
12. Transfers between depositary receipts systems. (Section 67(9) Finance Act 1986).
13. Transfers between clearance services. (Section 70(9) Finance Act 1986).
14. Transfers between depositary receipts and clearance services. (Section 72A (1) (b) Finance Act 1986).
15. Substitute bearer instruments. (Paragraph 6 to Schedule 15 Finance Act 1999). Documents will however need to be presented to HMRC for denoting with the relevant particulars.

**(2) Consideration Money:** If shares are being transferred in exchange for cash, please show the amount of money being paid, otherwise write 'nil' (for example, if the transfer is a gift).

**(3) Full name of undertaking:** This is the name of the company in which the shares/stock are held.

**(4) Full description of Security:** This is the type of shares being transferred (E.g. Ordinary shares of 20p).

**(5) Words:** The number of shares being transferred in words. **Please note that both boxes**

**(6) Figures:** The number of shares being transferred in figures. **5 & 6 must be completed**

**(7) Transferor(s) Details**

**In the name(s) of:** The full name(s) of the person(s) holding the shares as shown on the certificate(s), together with the full address of the first named holder. If this relates to a deceased shareholder, please complete the full name and address of the deceased together with the full names of all the executor(s), administrator(s) or personal representatives(s).

**(8) Account designation:** If you have an account designation, this will be shown on your certificate as a series of up to eight characters after the name of the sole or first name holder. E.g. John Smith A/C 1.

**(9) Signature(s) of Transferor(s):** All holders must sign here. If you hold Power of Attorney for the registered holder, or are a personal representative please sign here stating your capacity. **(N.B.** If

the legal document that allows you to sign on behalf of the shareholder has not already been submitted to the registrar, it must be included with the transfer).

**(10) Date:** Enter the date the transfer was signed by the transferor. Any balance certificate resulting from this transfer will be sent to the first named transferor. Please note; if an agent has sent this transfer on your behalf and has stamped the form any balance certificate will be sent to that agent.

**(11) Transferee(s) Details**

**Full name(s) and Full Postal Address:** Enter the full name(s) of the person(s) in whose name the shares are to be transferred to in block capitals together with the address and postcode. Please include title i.e. Mr, Miss etc. If there is more than one shareholder only the address of the first shareholder needs to be shown. Please note that initials are not acceptable.

**(12) Account Designation:** If required, please enter a Designation up to a maximum of eight characters.

**Note:** Company Law does not consider it to be good practice to register minors under the age of 18 (or 16 if in Scotland) as members of a Company in their own name. It is recommended that the shares be registered in the name of a parent or guardian with a suitable designation, preferably the initials of the minor. You may need to seek legal advice regarding the procedures for transferring or selling the shares in the future if they are registered in the name of a minor.

**(13)** The Stamp of the Buying Broker(s) should be placed here (if any).

**(14)** If you do not wish the new certificate to be issued to the address shown in Note 11 please enter the appropriate details here of where you wish the certificate to be sent.

**The Reverse of the Stock Transfer Form.**

**COMPLETE AS REQUIRED**

If you require further advice in respect of stamp duty we recommend that you contact HM Revenue & Customs Stamp Office at the address below. Alternatively you can telephone the Stamp Taxes Helpline on 0845 603 0135.

HM Revenue & Customs  
Birmingham Stamp Office  
9<sup>th</sup> Floor  
City Centre House  
30 Union Street  
Birmingham B2 4AR

**PLEASE REMEMBER TO ENCLOSE THE SHARE CERTIFICATE(S) WHEN  
RETURNING THE STOCK TRANSFER FORM FOR REGISTRATION.**

**Kindly note that if any part of the form is completed incorrectly it will be rejected, any  
amendments that are made must be initialled.**

**The form will be rejected if correction fluid or adhesive labels are used.**

**Proof of posting will not be accepted by the registrar and documents are sent to and from the  
registrar at the shareholders' risk.**

**STOCK  
TRANSFER  
FORM**

(1)

(Above this line for Registrars only)

<p>(2)</p> <p>Consideration Money £.....</p>	<p>Certificate lodged with the Registrar</p> <p>(For completion by the Registrar)</p>	
<p>Full name of Undertaking</p>	<p>(3)</p>	
<p>Full description of Security</p>	<p>(4)</p>	
<p>Number or amount of shares, stock or other security and, in figures column only, number and denomination of units, if any.</p>	<p>Words (5)</p>	<p>Figures (6)</p> <p>(            units of            )</p>
<p>Name(s) of registered holder(s) should be given in full; the address should be given where there is only one holder.</p> <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</p>	<p>In the name(s) of (7)</p>	<p>Account Designation (if any) (8) (max 8 characters)</p>
<p>I/We hereby transfer the above security out of the name(s) of the aforesaid to the person(s) named below or to the several persons named in Parts 2 of the Brokers Transfer Forms relating to the above security:</p> <p>(9)                      Signature(s) of transferor(s)</p> <p>1 _____</p> <p>2 _____</p> <p>3 _____</p> <p>4 _____</p> <p><b>Bodies corporate may execute under their common seal.</b></p>		<p><i>Stamp of Selling Broker(s) or, Agent(s), if any, acting for the Transferor(s).</i></p> <p>(10)</p> <p>Date _____</p>
<p>Full name(s) of all holders, and full postal address(es) of first holder (including County or, if applicable, postcode) of the person(s) to whom the security is transferred.</p> <p>Please state title, if any, or whether Mr, Mrs, or Miss</p> <p>Please complete in Block Capitals</p>	<p>(11)</p>	
<p>I/ We request that such entries be made in the register as are necessary to give effect to this transfer.</p>		<p>Account Designation (if any) (12) (max 8 characters)</p>
<p>Stamp of Buying Broker(s) (if any)</p> <p>(13)</p>	<p>Stamp or name and address of person lodging this form (if other than the Buying Broker(s))</p> <p>(14)</p>	

Detach Here

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

(1)I/We certify that the transaction effected by this 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 £1,000.

(1)I/We confirm that (1)I/we have been duly authorised by the transferor to sign this certificate and that the facts of the transaction are within (1) my/our knowledge(2).

(1) Delete as appropriate.

(2) Delete second sentence if certificate is given by transferor or his solicitor.

*Signature(s)*

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

*Date*

**Notes**

- (1) If the above certificate has been completed, this transfer does not need to be submitted to the Stamp Office but should be sent directly to the Company or its Registrars.
- (2) If the above certificate is not completed, this transfer must be submitted to the Stamp Office and duly stamped.