



FORM OF TRANSFER OF SHARES

(Please refer to guidelines attached before completing this form)

Between transferor(s)

1. Name of Shareholder(s): _____ **PPS No.(s)** _____

of _____

2. Executor(s), Administrator(s) _____ *(if applicable)*

3. and transferee (s) _____ **PPS No.(s)** _____

of _____

4. witnesses that in consideration of the sum of € _____ **paid by the said (if paid)**

_____ **to me, I the said** _____

hereby transfer to the said _____

5. _____ €1 Ordinary Shares now standing in my name in the books of the above-named Society, to hold the said Shares, upon the same conditions on which I now hold the same; and that I, the said _____

_____ **(transferee) hereby accept the said Shares subject to the said conditions.**

In witness whereof we have hereto set our hands:-

6. _____ Signature of Transferor(s)/Executor(s)/ Administrator(s)

_____ **Dairygold Share Account Number**

7. _____ Witness *

_____ **Address**

8. _____ Signature of Transferee

_____ **Dairygold Account Number**

9. _____ Witness *

_____ **Address**

** Witness must be either:*

A) Branch manager, Area Sales Manager, Milk Advisor, Board or a Member of the Regional Committee of Dairygold Co-Operative Society Limited.

OR

B) Solicitor, Postmaster, Doctor, Member of An Garda Siochána.

The witness must stamp the form with the official stamp of the relevant office.

Date of Board Meeting (for office use only): _____

Share Transfer Form Guidelines

How to complete this form

A Member may with the consent of the Board transfer Ordinary Shares to an existing shareholder, if a family member.

For existing shareholders:

1. Enter name, address and PPS numbers for the transferor (person transferring the shares).
2. If the transferor is deceased, the names of all the executor(s), administrators (s) should also be shown. The name, address and PPS number of the deceased member should be shown.
3. Enter name, address and PPS numbers for the transferee (person receiving the shares).
4. The amount of money paid (if not applicable please enter NIL).
5. Insert the number of shares that you wish to transfer where indicated on the Form.
6. Transferor(s) signature (being the person transferring the shares).
7. Witness must be either Co-Op Store Manager, Area Sales Manager, Milk Advisor, Board or Committee Member of Dairygold Co-op Society Limited or Solicitor, Postmaster, Doctor, Member of An Garda Siochána. Witness should stamp form with the official stamp of the relevant office.
8. Transferee(s) signature (being the person receiving the shares).
9. See point 7 above regarding witness guidelines.
10. Stamp duty is payable on the transfer of shares at the rate of 1% of the value of the shares being transferred. The value of each share is €1.

It will be necessary to forward a cheque payable to Dairygold for the amount of stamp duty. Please ring at 025 44068 to confirm the amount due in respect of Stamp Duty.

Under the eStamping procedure introduced by Revenue, we require PPS number for the transferor PPS Number for the transferee. If the transferor is deceased, we require the PPS number of the deceased member.
Please refer to stamp duty guidelines on page 3.
11. Each transferor and transferee must forward evidence of age i.e. copy Birth Certificate or copy Driver's Licence or copy Passport.
12. When we receive the above, the request for the transfer must be considered by the Regional Committee and Board.

For non-existing shareholders:

Please contact the Secretary's Office on 025 44068 for guidelines.

Stamp Duty Guidelines

If you are applying for an exemption from stamp duty, please complete this form.

Under the e-stamping arrangements, returns must be submitted to Revenue On-Line, with any duty payable. Dairygold will process the Stamp Duty on your behalf. A cheque made payable to Dairygold must be submitted with this form to the value of 1% of the amount of the transfer (e.g. transfer of €1,270 equals stamp duty €12).

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) Executor/Administrator to Beneficial Holder

(B) Finance (No.) Act 2008 section 87, transfers where the amount or value of the consideration is €1,000 or less

“It is certified that the instrument is a conveyance or transfer on any occasion, not being a sale or a mortgage”

(2) Nil rate between live spouses: A declaration below must be signed by both spouses as follows:

(both spouses must sign)

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 spouses of marriage”

“Exemption under section 97 of the Stamp Duties Consolidation Act 1999, applies to the transfers of securities pursuant to an order by either or both of the spouses who were parties to the marriage concerned to either or both of them.”

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

Signature(s) of Transferor(s) or Solicitor

The Transferor(s) is the Current Shareholder(s)
(Please sign in the boxes below)

Signature(s) of Transferee(s) or Solicitor

The Transferee(s) is the person receiving the shares.
(Please sign in the boxes below)

Date

___/___/___

Notes:

(1) Transfers by means of a gift are not exempt from Stamp Duty under Irish Law.

(2) If the above transfer is exempt under section 96/97 of the Stamp Duties Consolidation Act, the signatures of both spouses are required.

Please return the Form(s) to: Secretary's Office, Dairygold Co-Operative Society Ltd., Clonmel road, Mitchelstown, Co. Cork.