



Contents

PAGE

<i>Guide to Securities Transaction Tax, Commodities Transaction Tax and Equalisation Levy</i>	I-7
-----------------------------------------------------------------------------------------------	-----

DIVISION ONE

SECURITIES TRANSACTION TAX

◆ Arrangement of Sections	1.3
◆ Text of Securities Transaction Tax as amended by Finance (No. 2) Act, 2019	1.5

DIVISION TWO

SECURITIES TRANSACTION TAX RULES, 2004

◆ Arrangement of Rules	2.3
◆ Text of Securities Transaction Tax Rules, 2004 as amended upto date	2.5

DIVISION THREE

COMMODITIES TRANSACTION TAX

◆ Arrangement of Sections	3.3
◆ Text of Commodities Transaction Tax as amended upto date	3.5

DIVISION FOUR

COMMODITIES TRANSACTION TAX RULES, 2013

◆ Arrangement of Rules	4.3
------------------------	-----

CONTENTS

I-6

PAGE

- ◆ Text of Commodities Transaction Tax Rules, 2013 as amended upto date

4.5

DIVISION FIVE

EQUALISATION LEVY

- ◆ Arrangement of Sections
- ◆ Text of Equalisation Levy

5.3

5.5

DIVISION SIX

EQUALISATION LEVY RULES, 2016

- ◆ Arrangement of Rules
- ◆ Text of Equalisation Levy Rules, 2016 as amended upto date

6.3

6.5