

# Guidance notes for the completion of a Stock Transfer Form by Shareholders

These guidance notes should be read in conjunction with the enclosed Stock Transfer Form.

- NOTE 1** If the transfer is a gift or exempt from stamp duty please write 'NIL'.
- If payment is involved in transferring these shares you should enter the amount received in this box. Stamp Duty will need to be paid on the shares transferred and you should telephone the London Stamp Office on 0845 603 0135 who will advise you of the amount of duty payable. A cheque or postal order made payable to "Inland Revenue Only - Stamp Duties", should be sent with the completed transfer form to IR Stamp Taxes, London Stamp Office, South West Wing, Bush House, Strand, London, WC2B 4QN. The form will be returned to you after stamping.
- NOTE 2** Name of Company in which these shares/stock are held.
- NOTE 3** Type of shares/stock, for example, Ordinary/Preference, and in the case of shares, its nominal value. Please refer to the certificate(s) which state the nominal value of each share.
- NOTE 4** Number of shares or amount of stock units and amount of each unit, in words and figures, which are being transferred. In cases where the number of shares or number of stock units on the certificate exceeds the number or amount being transferred, a balance certificate will be issued. Both boxes need to be completed. In the second box please complete the denomination of each unit.
- NOTE 5** Full name(s) of person(s) transferring these shares/stock (registered holder). Please include any designation in the special box. The information should be written exactly as that shown on the certificate. If there is only one shareholder then the present address should also be written on the form. If the registered holder is deceased, please complete the full name and address of the deceased together with the full names of the personal representatives. **Please note that a transfer by personal representatives will not be processed if the Grant of Representation has not been registered.**
- NOTE 6** Signature(s) of person(s) transferring these shares/stock.
- NOTE 7** The date on which the transfer form is completed must be shown.
- NOTE 8** Full names including title of person(s) to whom these shares/stock are being transferred. If there is more than one transferee then only the address of the first named needs to be shown. A person under 18 living in England or Wales should not be a shareholder. If any of the proposed new transferees are under the age of 18, please contact us for further guidance before completing the form.
- NOTE 9** If applicable please enter the required account designation to a maximum of 8 characters. The designation must not form a name or a word.
- NOTE 10** If the new certificate is not to be sent to the address shown in Box 8, then please write the name and address details here, plus any specific reference.

**PLEASE INITIAL ANY ALTERATIONS OR CORRECTIONS MADE TO THE STOCK TRANSFER FORM. CORRECTION FLUID SHOULD NEVER BE USED.**

STOCK TRANSFER FORM		RD1231 04.04	
		<small>(above this line for Registrars only)</small>	
<b>1</b>		Certificate lodged with the Registrar	
Consideration Money £.....		<small>(For completion by the Registrar/Stock Exchange)</small>	
<b>2</b>		Name of Company	
<b>3</b>		Type of Shares/Stock	
<b>4</b>		Words	Figures
Number or amount of Shares/Stock and, in figures column only, number and denomination of units, if any.			{                  units of                  }
<b>5</b>		In the name(s) of	Account Designation (if any)
Name(s) of registered holder(s) should be given in full, the address should be given where there is only one holder.			
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).			
Please complete in typewriting or block capitals.			
I/We hereby transfer the above security out of the name(s) above to the person(s) named below:		<b>6</b> Stamp of Agent(s), if any, acting for the transferor(s).	
Signature(s) of all transferor(s)			
1. ....			
2. ....			
3. ....			
4. ....			
Diodes corporate should execute under their common seal, if any, otherwise in accordance with applicable statutory requirements.		Date ..... <b>7</b>	
<b>8</b>		<b>9</b> Account Designation (if any)	
Full name (including title), and full postal address of person(s) to whom the share(s) are to be transferred.			
Please complete in typewriting or in block capitals.			
I/We request that such entries be made in the register as are necessary to give effect to this transfer.			
Stamp or name and address of person lodging this form			
<b>10</b>			

**PART A 1 FORM OF CERTIFICATE REQUIRED WHERE TRANSFER IS EXEMPT FROM STAMP DUTY**

Instruments executed on or after 1st May 1987 effecting any transactions within the following categories are exempt from stamp duty:-

- 2 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). Transfers in satisfaction of a general legacy of money should not be included in this category (see category D below).
- C. The conveyance or transfer of property which forms part of an intestate's estate to the person entitled on intestacy (or his nominee). Transfers in satisfaction of the transferee's entitlement to cash in the estate of an intestate, where the total value of the residuary estate exceeds that sum, should not be included in this category (see category D below).
- 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 of 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 provisions 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. A transfer to a spouse after the date of marriage is not within this category, unless made pursuant to an ante-nuptial contract.
- H. The conveyance or transfer of property within section 83(1) of the 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 a winding-up.
- 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 section 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).

3 hereby certify that the transaction in respect of which this transfer is made is one which falls within the category 4 above.

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6 Date .....20.....

**PART B 1 FORM OF CERTIFICATE REQUIRED WHERE TRANSFER IS NOT EXEMPT BUT IS NOT LIABLE TO AD VALOREM STAMP DUTY**

Instruments of transfer other than those in respect of which the above certificate has been completed, are liable to a fixed duty of £5.00 when the transaction falls within one of the following categories:-

- (a) Transfer by way of security for a loan or re-transfer to the original transferor 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 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:  
 By a holder of stock etc., following the grant of an option to purchase the stock, to the person entitled to the option or his nominee;  
 To a nominee in contemplation of a contract for the sale of the stock, etc., then about to be entered into;  
 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.)

2 hereby certify that the transaction in respect of which this transfer is made is one which falls within the category 3 above.

4 .....

.....

.....

5 Date .....20.....

6 Signature(s)	Description(s)
.....	.....
.....	.....
.....	.....

Note - The above certificate should be signed either by all the transferors and transferees, or a member of a Stock Exchange or a Solicitor acting for one or other of the parties, or an accredited representative of a bank. In other cases the certificate should be signed by a Solicitor or other person (e.g. a bank acting as trustee or executor) having a full knowledge of the facts.

**PART A Applies to transfers exempt from stamp duty which require a certificate to be completed before registration.**

- NOTE 1 Certain types of share transfer, including gifts, are exempt from Stamp Duty, provided that this certificate is signed and dated.
- NOTE 2 This shows the types of share transfer that are exempt from stamp duty provided the certificate in this section is completed.
- NOTE 3 Insert "I" or "We". This refers to the person(s) signing the certificate.
- NOTE 4 Insert the appropriate category: for example, if the shares are being transferred as a gift you should insert 'L'. If you are unsure which category applies please contact the London Stamp Office on 0845 6030135.
- NOTE 6 This should be signed by either the person(s) who sign the transfer or their solicitor.
- NOTE 7 Insert the date on which the certificate is signed. If no date is inserted on the front of the Stock Transfer Form this date will be treated as the date of the transfer.

**WHEN THE STOCK TRANSFER FORM AND THIS CERTIFICATE HAS BEEN COMPLETED, PLEASE SEND IT, TOGETHER WITH THE CERTIFICATE(S), TO THE ADDRESS SHOWN ON THE LETTER ACCOMPANYING THIS FORM.**

**OR  
 PART B Applies to transfers to/from nominees and lenders.**

- NOTE 1 Stamp Duty is payable but will be limited to £5.00, provided that one of the listed categories applies and the certificate is properly completed.
- NOTE 2 Insert "I" or "We". This refers to the person(s) transferring the shares.
- NOTE 3 Insert the appropriate category.
- NOTE 4 Describe the transaction.
- NOTE 5 Insert the date on which the transfer is signed.
- NOTE 6 Signature of person(s) transferring the shares/stock, or their solicitor.

A cheque or postal order for £5.00 made payable to "Inland Revenue Only - Stamp Duties" should be sent with the transfer to the London Stamp Office when the certificate has been completed. Personal callers at a stamping office may pay in cash.

**WHEN THE STOCK TRANSFER FORM HAS BEEN STAMPED BY THE INLAND REVENUE, PLEASE SEND IT, TOGETHER WITH THE CERTIFICATE(S), TO THE ADDRESS SHOWN ON THE LETTER ACCOMPANYING THIS FORM FOR REGISTRATION.**