

## Stamp duty

### Rates

Transfer of certain stocks and shares.....	1%
Issue of shares.....	nil
Premiums on leases of land and other real property <sup>†</sup> .....	0% - 9%
Average annual rent reserved by lease (rate depends on length of lease).....	1% - 12%
Mortgages of Irish property.....	nil

### Transfer/purchase of property<sup>†</sup>

All forms of property (other than stocks and shares and residential property) such as land, buildings, goodwill, book debts, cash on deposit and benefits of contracts, attract stamp duty at the rates set out below.

Up to €10,000	Exempt
€10,001 - €20,000	1%
€20,001 - €30,000	2%
€30,001 - €40,000	3%
€40,001 - €70,000	4%
€70,001 - €80,000	5%
€80,001 - €100,000	6%
€100,001 - €120,000	7%
€120,001 - €150,000	8%
Over €150,000	9%

### Transfer/purchase of residential property

Owner occupiers				Non owner occupiers
New property not exceeding 125 sq m		New property over 125 sq m <sup>*</sup> /secondhand property		New / second-hand property
• Up to €127,000	Exempt	First time buyers	Exempt	Exempt
• Over €127,000		Other buyers	Exempt	
- First €125,000	Exempt		0%	0%
- Next €875,000	Exempt		7%	7%
- Excess over €1,000,000	Exempt		9%	9%

\* Special valuation rules apply to the purchase of new properties over 125 sq m by owner occupiers to eliminate or significantly reduce the liability.

†Notes:

- On all purchases of non-residential property a single rate will apply to the entire consideration
- Gifts are chargeable on their market value at the same rates as for other conveyances

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## Exemptions and reliefs

- Transfers between associated companies where the necessary 90% beneficial ownership relationship exists and where certain other conditions are satisfied . . . . .exempt
- Transfers on certain reorganisations, takeovers and mergers . . . . .exempt
- Most transfers of surplus assets by liquidator to shareholder . . . . .nil
- Transfers of intellectual property, such as copyright, trademarks and patents . . . . .exempt
- Most transfers of foreign shares . . . . .exempt
- Most transfers of foreign land . . . . .exempt
- A wide range of financial services instruments . . . . .exempt
- Transfers of Irish government stocks . . . . .exempt
- Transfers under wills . . . . .exempt
- Transfers between spouses (including certain transfers on divorce) . . . .exempt
- Covenants to children, charities etc . . . . .exempt
- Transfers of carbon credits . . . . .exempt
- Transfers of property other than stocks and shares between related persons are charged at half the usual rate of duty.