

# Stamp Duty Guide

This Stamp Duty information is provided as a guideline only. When dealing with specific issues, professional advice should be sought and not based solely on this information.

## FIRST TIME BUYER NEW & SECOND HAND RESIDENTIAL PROPERTY

First-time buyers are exempt from stamp duty on new and second-hand homes.

## INVESTOR NEW & SECOND HAND RESIDENTIAL PROPERTY

PROPERTY VALUE	RATE
Up to €125,000	Exempt
Next €875,000	7%
Balance	9%

## OWNER OCCUPIER (NOT FIRST TIME BUYER) SECOND HAND RESIDENTIAL PROPERTY

PROPERTY VALUE	RATE
Up to €125,000	Exempt
Next €875,000	7%
Balance	9%

Properties with a value in excess of €125,000 and not exceeding €127,000 will be exempt from stamp duty.

First-time purchasers of all residential property and other owner-occupying purchasers of new residential property under 125 m<sup>2</sup> are exempt from stamp duty.

Other owner-occupying purchasers of new residential property over 125 m<sup>2</sup> are liable to stamp duty on the greater of the site value or 25% of the property value (excluding VAT) at the standard rates, thresholds and exemption.

## NON-RESIDENTIAL PROPERTY

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

Non-Residential property is any property other than residential property, stocks or marketable securities or policies of insurance. It includes (but is not limited to) sites, offices, factories, other business premises, shops, public houses, land and goodwill attaching to a business.

## CONVERSION TABLE

1 sq cm (cm <sup>2</sup> )	100 mm <sup>2</sup>	0.155 sq in	1 sq inch	6.4516 cm <sup>2</sup>
1 sq metre (m <sup>2</sup> )	10,000 cm <sup>2</sup>	1.1960 sq yd	1 sq foot	0.0929 m <sup>2</sup>
1 are (a)	100 m <sup>2</sup>	119.60 sq yd	1 sq yard	0.8361 m <sup>2</sup>
1 hectare (ha)	100 are	2.4711 acres	1 acre	4064.86 m <sup>2</sup>
1 sq km (km <sup>2</sup> )	100 hectares	0.3861 sq mile	1 sq mile	259 hectares