

Stamp Duties Consolidation Act 1999

Schedule 1 - Stamp Duties on Instruments

This document should be read in conjunction with Schedule 1 to the Stamp Duties Consolidation Act 1999.

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A more recent version of this manual is available

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1 Introduction

This document provides details of the Stamp Duty charge applied to various instruments in accordance with the provisions of Schedule 1 to the Stamp Duties Consolidation Act (SDCA) 1999. In addition, the previous rates of Stamp Duty that applied are included in the [Appendix](#).

2 Schedule 1

Schedule 1 lists in alphabetical order the various instruments that are within the charge to Stamp Duty if executed in the State, or regardless of where they are executed, if they relate to Irish property or matters or things to be done within the State. When determining the liability of an instrument to duty, the nature of the instrument should be considered and not simply what it is called by the parties.

2.1 Fixed duty

A fixed duty charge of €12.50 was abolished in respect of instruments executed on or after 2 April 2007 in relation to the following Heads of Charge in Schedule 1 of the SDCA:

- “CONVEYANCE or TRANSFER of any kind not already described in Schedule 1”,
- “EXCHANGE” (other than an exchange relating to immovable property which is chargeable to ad valorem duty under Section 37 of the SDCA),
- “RELEASE or RENUNCIATION of any property, or of any right or interest in any property” (other than an instrument which operates as a sale or a gift), and
- “SURRENDER of any property, or of any right or interest in any property” (other than an instrument which operates as a sale or a gift).

In addition, the certification requirement under each of these Heads of Charge was also abolished.

As these instruments do not fall into charge under the SDCA, it is **not** necessary for a self-assessed Stamp Duty return to be filed under the e-stamping system prior to the instruments being lodged with the Property Registration Authority (Land Registry or Registry of Deeds).

2.2 Bills of Exchange

Prior to 1 January 2023, Bills of Exchange were listed in Schedule 1. The Stamp Duty payable was €0.50 for Bills drawn on or after 15 October 2008. In the case of cheques, the rate applied to cheques supplied by financial institutions to customers on or after 15 October 2008.

This head of charge was deleted from Schedule 1 by Finance Act 2021 with effect from 1 January 2023. A Stamp Duty charge on Bills of Exchange is now provided for under section 123D SDCA 1999. Further information on section 123D is available in the [Part 9: Levies Tax and Duty Manual](#).

2.3 Conveyance on sale of any stocks or marketable securities

A sale of shares in an Irish registered company is chargeable to Stamp Duty under the “CONVEYANCE or TRANSFER on sale of any stocks or marketable securities” head of charge and is liable to duty at the rate of 1% of the consideration.

There is an exemption from the 1% Stamp Duty on stock transfer forms where the consideration paid is €1,000 or less and the transaction **does not form part** of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or marketable securities exceeds €1,000.

Where the stock transfer form is exempt, a self-assessed Stamp Duty return does not need to be filed through the e-stamping system and the form should be forwarded directly to the company registrar (i.e. the person who maintains the share register of the company) and **not** the Registrar of Companies.

A similar treatment applies in relation to an instrument which operates as a gift of stocks or marketable securities with the substitution of the value of the stocks or marketable securities for the amount or value of the consideration for the sale.

Where the consideration for a particular transfer of stocks or marketable securities is €1,000 or less but the transfer **does form part** of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or marketable securities exceeds €1,000, the instrument will be chargeable to ad valorem Stamp Duty at 1% and a self-assessed Stamp Duty return must be filed through the e-stamping system. The same applies to a gift made in similar circumstances with the substitution of the value of the stocks or marketable securities for the amount or value of the consideration for the sale.

The exemption does not apply to electronic transfers of stocks or marketable securities. Accordingly, ad valorem Stamp Duty at 1% will continue to be chargeable on transfers effected through CREST or Euroclear Bank, regardless of the amount or value of the consideration for the sale concerned.

2.4 Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance

Consideration

Stamp Duty is chargeable on the amount of the consideration. The consideration is the actual consideration and not the consideration recited in the instrument if that consideration differs from the actual consideration.

Transfers by way of voluntary disposition are charged on the market value of the property transferred (section 30 SDCA).

Rate of duty

Different rate structures apply in the case of residential property and non-residential property.

2.4.1 Residential Property

The rate structure for residential property is set out in the table below.

Aggregate Consideration	Rate of Duty
First €1,000,000	1%
Excess over €1,000,000	2%

Aggregation applies in determining the Stamp Duty liability where a transaction forms part of a larger transaction or of a series of transactions involving residential property. The Stamp Duty liability is calculated on the basis of the aggregate consideration and the duty is then apportioned between the separate properties which are transferred by separate instruments. The apportionment is pro rata to the consideration for each property.

Example

Two houses are purchased under a single contract for a total consideration of €1,200,000. The consideration is apportioned as to €800,000 for house A and €400,000 for house B. The Stamp Duty chargeable on the total consideration of €1,200,000 is €14,000 (i.e. €1,000,000 @ 1% and €200,000 @ 2%). The duty of €14,000 is apportioned between both houses as follows:

House A: $€14,000 \times €800,000 / €1,200,000 = €9,333$

House B: $€14,000 \times €400,000 / €1,200,000 = €4,667$

2.4.1.1 Certain acquisitions of residential property

Section 31E SDCA makes provision for a higher 10% rate of duty to be charged on

certain acquisitions of residential property. The rate applies where a person acquires 10 or more residential properties (excluding apartments) in any 12-month period. Detailed information on the operation of section 31E is available in the [Stamp Duty on certain acquisitions of residential property \(10% rate of duty\)](#) Tax and Duty Manual. Where an acquisition of residential property comes within the scope of section 31E, the higher rate of 10% applies instead of the standard rate.

2.4.2 Non-residential Property

In the case of non-residential property, a flat rate of 7.5% (previously 6%) applies to the entire consideration for instruments executed on or after 9 October 2019.

2.4.3 Mixed Property

In a mixed property situation, the residential portion of the property is not aggregated with the non-residential portion for the purposes of determining the appropriate rate of duty. The consideration should be apportioned between the residential and non-residential elements and the appropriate rate of duty is chargeable in respect of each of the residential and non-residential parts of the transaction.

2.5 Consanguinity relief

Paragraph (5) of the "CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance" contains a relief, known as 'consanguinity relief', which applies to certain transfers of property between related persons (see section [2.5.4 below](#) for list of related persons).

For instruments executed before 7 July 2012, the instrument should contain the certificate required by the head of charge to claim consanguinity relief.

2.5.1 Non-residential property

Consanguinity relief only applies to conveyances or transfers, whether on sale or by gift, of **land** between certain related persons. The relief was restricted to land from 1 January 2015¹ instead of, as previously, applying to non-residential property in general. See section [2.5.3 below](#) in relation to residential property.

In the case of land, consanguinity relief applies to instruments executed in respect of transfers or conveyances:

- on or after 1 January 2015 up to 31 December 2015 by a person **of any age**, subject to the conditions set out below,

¹ Finance Act 2014 (section 77).

- on or after 1 January 2016 up to 24 December 2017², but only by a person under the **age of 67**³ at the date of the conveyance/transfer, subject to the other conditions set out below. Where a single instrument is used to convey or transfer land from co-owners, all the co-owners must be under the age of 67. However, it may be open to co-owners to transfer their respective shares separately to the transferee. In these circumstances, the instrument transferring the share of the co-owner who is under the age of 67 would qualify for relief, subject to the other conditions set out below, and
- on or after 25 December 2017 (and up to 31 December 2028⁴) by a person of **any age**⁵, subject to the conditions set out below.

2.5.2 Conditions for availing of the relief ⁶

The individual to whom the land is conveyed or transferred must, from the date of execution of the conveyance or transfer:

- farm the land for a period of not less than 6 years, **or**
- lease it for a period of not less than 6 years to an individual who will farm the land.

The person who farms the land must:

- be the holder of (or, within a period of 4 years from the date of the conveyance or transfer, become the holder of) a relevant agricultural qualification, **or**
- spend not less than 50% of the individual's normal working time farming land (including the land conveyed or transferred).

Where the land is leased, the person to whom the land is leased must:

- be the holder of (or within a period of 4 years from the date of the conveyance or transfer become the holder of) a relevant agricultural qualification, **or**
- spend not less than 50% of the individual's normal working time farming land (including the land conveyed or transferred).

A relevant agricultural qualification for the purposes of this relief is a **trained farmer qualification** (as defined in section 654A Taxes Consolidation Act (TCA) 1997)⁷, a qualification listed in **Schedule 2 SDCA**, or a qualification listed in **Schedule 2A SDCA**.

² Day before enactment of Finance Act 2017 which removed age limit – see footnote no. 5.

³ Age limit of 67 introduced by Finance Act 2014 (section 77).

⁴ Prior to amendment by Finance (No. 2) Act 2023 (section 70) - was 31 December 2023 (*i.e.* before 1 January 2024).

⁵ Age limit removed by Finance Act 2017 (section 60) wef 25 December 2017 (date of enactment).

⁶ Conditions introduced by Finance Act 2014 (section 77) wef 1 January 2015.

⁷ Further information on section 654A TCA 1997 is available in [Part 23 TCA Notes for Guidance](#).

A **trained farmer qualification** is:

- any qualification that is listed in the table to section 654A TCA 1997;
- any additional qualification which Teagasc certifies as being equivalent to a qualification that is listed in the table and as being deemed by the Qualifications and Quality Assurance Authority of Ireland to be at least at a level equivalent to that qualification.

Teagasc is responsible for publishing the list of all trained farmer qualifications on its [website](#) and for keeping it up to date.

The qualifications listed in Schedule 2 and Schedule 2A SDCA are reproduced in the [Section 81AA - Transfers of land to young trained farmers Tax and Duty Manual](#).

Revenue allows the relief where the land is leased:

- to a partnership or to a company whose main shareholder and working director farms the land on behalf of the company, and
- to a company that is owned equally by an individual and that individual's spouse or civil partner, and at least one of them satisfies the working director and the farming requirements.

Where:

- the person who farms the land (including the partners or working director in the case of a company), or
- the person to whom the land is leased

is not the holder of a relevant agricultural qualification at the date of the conveyance or transfer but is going to become the holder of such a qualification within a period of 4 years from that date, the relief may be claimed on the Stamp Duty return. However, if that person does not become the holder of a relevant agricultural qualification within a period of 4 years from the date of the conveyance or transfer, the relief no longer applies and interest is due from the date of the conveyance or transfer.

Alternatively, the accountable person may pay the Stamp Duty and, provided the person concerned becomes the holder of a specified qualification within a period of 4 years from the date of the conveyance or transfer, he or she may claim a repayment.

Revenue will not make a repayment unless a valid claim is received within four years from the date on which the conveyance or transfer is stamped.

Note that there may be a very short window to make a valid claim for relief.

Example

Date of conveyance: 1 March 2013

Date the Deed was stamped: 2 March 2013

Date valid claim for a repayment must be with Revenue: 1 March 2017

Date person concerned becomes the holder of the relevant qualification: 28 February 2017

Therefore, if choosing this option, the person concerned must be very careful to ensure that he or she becomes the holder of the qualification within a period of 4 years from the date of the conveyance or transfer and that the accountable person makes a valid claim for a repayment within 4 years from the date the conveyance or transfer was stamped.

The date of the award of the qualification is accepted as the date the person became the holder of the qualification.

The land must be farmed on a commercial basis and with a view to making a profit from that land.

Revenue accepts for the purpose of the relief that 'normal working time', including on-farm and off-farm working time, approximates to 40 hours per week. This enables farmers with off-farm employment to qualify for the relief provided they spend a minimum average of 20 hours per week working on the farm. Where the individual can show that his or her normal working time is somewhat less than 40 hours a week, then the 50% requirement will be applied to the actual hours worked, subject to the overriding requirement that the land is farmed on a commercial basis and with a view to making a profit.

2.5.3 Residential property

Consanguinity relief **no longer applies** to conveyances or transfers of residential property executed on or after 8 December 2010, whether on sale or by gift, of residential property to related persons.

2.5.4 Related persons

For the purposes of consanguinity relief related persons are:

- lineal descendant (child, grandchild, etc.),
- parent,
- grandparent,
- step-parent,
- husband or wife (see section 96),
- uncle,
- aunt,
- brother,

- sister,
- lineal descendent of a parent (step-brother or step-sister),
- lineal descendent of a husband (step-child),
- lineal descendent of a wife (step-child),
- lineal descendent of a brother (nephew or niece), and
- lineal descendent of a sister (nephew or niece).

In the case of instruments executed on or after 1 January 2011, as respect the person, or each of the persons, listed above:

- his or her civil partner (see section 96 SDCA),
- the civil partner of either of his or her parents, and
- a lineal descendent of his or her civil partner.

Related persons also include:

- in the case of conveyances or transfers of land, an adopted child (see section 27 of the Adoption Act, 1952 and section 45 of the Finance Act 1972 (as amended by section 214 of the Finance Act 1992)),
- in the case of conveyances or transfers executed on or after 31 March 2006, a lineal descendant includes a child, being a transferee, who, prior to the date of execution of the instrument in respect of which relief from duty is claimed, has resided with, was under the care of, and was maintained at the expense of the transferor throughout a period of 5 years or periods which together comprised at least 5 years prior to that person reaching 18 years of age but only if the claim for relief is not based on the uncorroborated testimony of one witness, and
- in the case of conveyances or transfers of land, a person who was 21 years of age or more on 1 January 1953 and who meets the criteria set out in section 39 of the Finance Act 1960, for example, a person who from the age of 7 was cared for and maintained by a married couple other than his or her parents at their own expense.

Any relationship between persons is to be construed in accordance with section 3 of the Status of Children Act 1987 (section 8 TCA 1997). This section provides that the relationship between every person and his or her father and mother (or either of them) will, unless the contrary intention appears, be determined irrespective of whether his or her father or mother are or have been married to each other, and all other relationships are to be determined accordingly. This section also protects the position of an adopted person by deeming him or her to be, from the date of the adoption, the child of the adopter(s) and not the child of any other person(s).

If the conveyance or transfer includes a person who is not a related person, then the relief does not apply, even to the party who is related.

Example

A executes a transfer to her son and her son's spouse as joint tenants.

Consanguinity relief is not available, even in respect of the half-interest passing to the son, because the daughter-in-law is not related to the transferor A.

Consanguinity relief may be claimed where property is being placed into a trust by parents for their child on the basis that the child becoming entitled to the entire beneficial interest in the property (or, where more than one person becomes entitled to the beneficial interest in the property, each of them) is related to the person or each of the persons immediately theretofore entitled to the entire beneficial interest in the property, (parents) to the required degree (lineal descendent).

Consanguinity relief does not apply to sub-sales - see section 46(5) SDCA.

2.5.5 Amount of relief

Before 11 October 2017, the relief operated by the application of a rate of Stamp Duty that was half the rate of the ad valorem Stamp Duty that would otherwise apply to the conveyance or transfer. A fixed 1% rate of duty applies in respect of instruments executed on or after 11 October 2017.

Transitional arrangements applied when the rate of charge was changed to facilitate people who had entered into a binding contract for the conveyance or transfer of the land before 11 October 2017. The old rate continued to apply in respect of instruments executed on or after 11 October 2017 where a statement setting out that a binding contract was entered into before this date was included with the instrument.

2.5.6 Certificates and Adjudication

The requirements for the instrument to contain the relevant certificate and to be adjudicated were abolished for instruments executed on or after 7 July 2012.

2.5.7 Withdrawal of the relief

Where any of the conditions are not complied with at the time of, or subsequent to, the conveyance or transfer the relief does not apply (see paragraph (5A) of this Head of Charge).

When the relief does not apply it is the responsibility of the accountable person to advise Revenue and to pay the Stamp Duty (and any interest that has accrued) that would have been payable had the relief not been granted in the first place. The accountable person should pay the duty and interest by amending the return already filed. Interest applies from the date on which compliance with any of the conditions ceased (see paragraph (5A) of the Head of Charge).

Revenue will take account of the circumstances surrounding the failure to comply in deciding whether the relief should be clawed back or not. However, as a matter of course, it would be expected in the case of a lease that the terms of the lease would include the necessary conditions to ensure that the person entitled to the relief would not be disqualified.

A transferee who wishes to make the case for an exceptional situation should write to Revenue outlining the exceptional circumstances. Exceptional situations will be considered on their merits; for example, where a farmer becomes incapacitated to the point where he or she is unable to continue farming.

2.6 Lease

Stamp Duty is chargeable on both the average annual rent and the premium (or fine) payable under the terms of a lease.

The duty on the rent is chargeable at the rates set out in the table below.

Term of the Lease	Rate of duty on average annual rent
Less than 35 years or indefinite	1%
Exceeding 35 years but not exceeding 100 years	6%
Exceeding 100 years	12%

Schedule 1 provides for an exemption from the duty charged on the rent payable under a lease in respect of a house or apartment where the term of the lease is for less than 35 years (or is for an indefinite term) **and** the annual rent is €50,000 or less. In the absence of this provision, such leases would be chargeable to Stamp Duty at the rate of 1% of the average annual rent. Prior to 18 December 2023 (when Finance (No. 2) Act 2023 was signed into law), this exemption applied where the average annual rent was €40,000 or less.

The duty on the premium (or fine) is chargeable at the same rates for residential property and non-residential property as apply under the heading “CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance” (see [section 2.4](#) above).

3 Appendix – Historic rates of Stamp Duty

Former Rates of Stamp Duty applicable to Conveyances or Transfers of Land, Tenements and Hereditaments

The information in this Appendix does not take into account exemptions and reliefs from Stamp Duty, including consanguinity relief, that may have applied at the time the instrument was executed.

The Appendix is in three Parts:

- [Part 1](#): Former rates of Stamp Duty applicable to residential property for instruments executed on or after 1 September 1990 and before 8 December 2010,
- [Part 2](#): Former rates of Stamp Duty applicable to non-residential property for instruments executed on or after 1 September 1990 and before 7 December 2011, and
- [Part 3](#): Former rates of Stamp Duty applicable to residential and non-residential property for instruments executed on or after 1 January 1892 and before 1 September 1990.

3.1 Historic rates of Stamp Duty applicable to residential property (Instruments executed on or after 1 September 1990 and before 8 December 2010)

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance	
Instruments executed on or after 5 November 2007 and before 8 December 2010 [Source: Finance Act 2008]	
Amount or value of aggregate consideration exceeds €127,000	Rate of duty
First €125,000	0%
Next €875,000	7%
Excess over €1,000,000	9%

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance		
Instruments executed on or after 31 March 2007 and before 5 November 2007 [Source: Finance (No. 2) Act 2007]		
Aggregate Consideration	Rate of duty	Rate if First Time Buyer*
Not exceeding €127,000	Exempt	Exempt
Exceeding €127,000 but not exceeding €190,500	3%	Exempt
Exceeding €190,500 but not exceeding €254,000	4%	Exempt
Exceeding €254,000 but not exceeding €317,500	5%	Exempt
Exceeding €317,500 but not exceeding €381,000	6%	Exempt
Exceeding €381,000 but not exceeding €635,000	7.5%	Exempt
Exceeding €635,000	9%	Exempt

*Source: section 92B of the SDCA. The Finance (No. 2) Act 2007 provided that the relief be granted by way of an exemption, rather than a reduced rate of duty. The exemption was abolished by the Finance Act 2011 for instruments executed on or after 8 December 2010.

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance		
Instruments executed on or after 2 December 2004 and before 31 March 2007		
[Source: Finance Act 2005]		
Amount or value of aggregate consideration	Rate of duty	Rate if First Time Buyer*
Not exceeding €127,000	Exempt	Nil
Exceeding €127,000 but not exceeding €190,500	3%	Nil
Exceeding €190,500 but not exceeding €254,000	4%	Nil
Exceeding €254,000 but not exceeding €317,500	5%	Nil
Exceeding €317,500 but not exceeding €381,000	6%	3%
Exceeding €381,000 but not exceeding €635,000	7.5%	6%
Exceeding €635,000	9%	9%

*Source: section 92B of the SDCA.

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance		
Instruments executed on or after 1 January 2002 and before 2 December 2004		
[Source: Finance Acts 2001 and 2002]		
Amount or value of aggregate consideration	Rate of duty	Rate if First Time Buyer*
Not exceeding €127,000	Exempt	Nil
Exceeding €127,000 but not exceeding €190,500	3%	Nil
Exceeding €190,500 but not exceeding €254,000	4%	3%
Exceeding €254,000 but not exceeding €317,500	5%	3.75%
Exceeding €317,500 but not exceeding €381,000	6%	4.5%
Exceeding €381,000 but not exceeding €635,000	7.5%	7.5%
Exceeding €635,000	9%	9%

*Source: section 92B of the SDCA.

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance		
Instruments executed on or after 6 December 2001 and before 1 January 2002		
[Source: Finance Act 2002]		
Amount or value of aggregate consideration	Rate of duty	Rate if First time buyer*
Not exceeding £100,000	Exempt	Nil
Exceeding £100,000 but not exceeding £150,000	3%	Nil
Exceeding £150,000 but not exceeding £200,000	4%	3%
Exceeding £200,000 but not exceeding £250,000	5%	3.75%
Exceeding £250,000 but not exceeding £300,000	6%	4.5%
Exceeding £300,000 but not exceeding £500,000	7.5%	7.5%
Exceeding £500,000	9%	9%

*Source: section 92B of the SDCA.

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance				
Instruments executed on or after 27 February 2001 and before 6 December 2001				
[Source: Finance Act 2001]				
Amount or value of aggregate consideration	Rate of duty	Rate if First Time Buyer (a)	Rate if other owner occupier (b)	Rate if investor (c)
Not exceeding £100,000	9%	Nil	Nil	3%
Exceeding £100,000 but not exceeding £150,000	9%	Nil	3%	3%
Exceeding £150,000 but not exceeding £200,000	9%	3%	4%	4%
Exceeding £200,000 but not exceeding £250,000	9%	3.75%	5%	5%
Exceeding £250,000 but not exceeding £300,000	9%	4.5%	6%	6%
Exceeding £300,000 but not exceeding £500,000	9%	7.5%	7.5%	7.5%
Exceeding £500,000	9%	9%	9%	9%

(a) Source: section 92B of the SDCA.

(b) Source: section 92A of the SDCA.

(c) Source: section 92C of the SDCA as inserted by the Finance Act 2001. The residential property must be new. Section 92C was repealed by the Finance Act 2002 in relation to instruments executed on or after 6 December 2001.

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance			
Instruments executed on or after 15 June 2000 and before 27 February 2001			
[Source: Finance (No. 2) Act 2000]			
Amount or value of aggregate consideration	Rate of duty	Rate if First Time Buyer Owner occupier (a)	Rate if other owner occupier (b)
Not exceeding £100,000	9%	Nil	Nil
Exceeding £100,000 but not exceeding £150,000	9%	Nil	3%
Exceeding £150,000 but not exceeding £200,000	9%	3%	4%
Exceeding £200,000 but not exceeding £250,000	9%	3.75%	5%
Exceeding £250,000 but not exceeding £300,000	9%	4.5%	6%
Exceeding £300,000 but not exceeding £500,000	9%	7.5%	7.5%
Exceeding £500,000	9%	9%	9%

(a) Source: section 92B of the SDCA as inserted by the Finance (No. 2) Act 2000.

(b) Source: section 92A of the SDCA as inserted by the Finance (No. 2) Act 2000.

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance	
Instruments executed on or after 23 April 1998 and before 15 June 2000	
[Source: Finance (No. 2) Act, 1998]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £60,000	Exempt
Exceeding £60,000 but not exceeding £100,000	£3.00 per £100 or part thereof
Exceeding £100,000 but not exceeding £170,000	£4.00 per £100 or part thereof
Exceeding £170,000 but not exceeding £250,000	£5.00 per £100 or part thereof
Exceeding £250,000 but not exceeding £500,000	£7.00 per £100 or part thereof
Exceeding £500,000	£9.00 per £100 or part thereof

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance

Instruments executed on or after 23 January 1997 and before 23 April 1998

[Source: Finance Act, 1997]

Amount or value of aggregate consideration	Rate of duty
Not exceeding £5,000	Exempt
Exceeding £5,000 but not exceeding £10,000	£1.00 per £100 or part thereof
Exceeding £10,000 but not exceeding £15,000	£2.00 per £100 or part thereof
Exceeding £15,000 but not exceeding £25,000	£3.00 per £100 or part thereof
Exceeding £25,000 but not exceeding £50,000	£4.00 per £100 or part thereof
Exceeding £50,000 but not exceeding £60,000	£5.00 per £100 or part thereof
Exceeding £60,000 but not exceeding £150,000	£6.00 per £100 or part thereof
Exceeding £150,000 but not exceeding £160,000	£7.00 per £100 or part thereof
Exceeding £160,000 but not exceeding £170,000	£8.00 per £100 or part thereof
Exceeding £170,000	£9.00 per £100 or part thereof

Conveyance or transfer on sale of any property other than stocks or marketable securities (for instruments executed before 28 May 1992)

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance (for instruments executed on or after 28 May 1992)

[source: Finance Act, 1992]

Instruments executed on or after 1 September 1990 and before 23 January 1997

[Source: Finance Act, 1990]

Amount or value of aggregate consideration	Rate of duty
Not exceeding £5,000	Exempt
Exceeding £5,000 but not exceeding £10,000	£1.00 per £100 or part thereof
Exceeding £10,000 but not exceeding £15,000	£2.00 per £100 or part thereof
Exceeding £15,000 but not exceeding £25,000	£3.00 per £100 or part thereof
Exceeding £25,000 but not exceeding £50,000	£4.00 per £100 or part thereof
Exceeding £50,000 but not exceeding £60,000	£5.00 per £100 or part thereof
Exceeding £60,000	£6.00 per £100 or part thereof

3.2 Historic rates of Stamp Duty applicable to non-residential property (Instruments executed on or after 1 September 1990 and before 9 October 2019)

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance

Instruments executed on or after 11 October 2017 and before 9 October 2019
[Source: Finance Act 2017]

Rate of duty 6%

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance

Instruments executed on or after 7 December 2011 and before 11 October 2017
[Source: Finance Act 2012]

Rate of duty 2%

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance

Instruments executed on or after 15 October 2008 and before 7 December 2011
[Source: Finance (No. 2) Act 2008]

Amount or value of aggregate consideration	Rate of duty
Not exceeding €10,000	Exempt
Exceeding €10,000 but not exceeding €20,000	1%
Exceeding €20,000 but not exceeding €30,000	2%
Exceeding €30,000 but not exceeding €40,000	3%
Exceeding €40,000 but not exceeding €70,000	4%
Exceeding €70,000 but not exceeding €80,000	5%
Over €80,000	6%

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance

Instruments executed on or after 4 December 2002 and before 15 October 2008

[Source: Finance Act 2003]

Amount or value of aggregate consideration	Rate of duty
Not exceeding €10,000	Exempt
Exceeding €10,000 but not exceeding €20,000	1%
Exceeding €20,000 but not exceeding €30,000	2%
Exceeding €30,000 but not exceeding €40,000	3%
Exceeding €40,000 but not exceeding €70,000	4%
Exceeding €70,000 but not exceeding €80,000	5%
Exceeding €80,000 but not exceeding €100,000	6%
Exceeding €100,000 but not exceeding €120,000	7%
Exceeding €120,000 but not exceeding €150,000	8%
Exceeding €150,000	9%

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance

Instruments executed on or after 1 January 2002 and before 4 December 2002

[Source: Finance Act 2001]

Amount or value of aggregate consideration	Rate of duty
Not exceeding €6,350	Exempt
Exceeding €6,350 but not exceeding €12,700	€1.00 per £100 or part thereof
Exceeding €12,700 but not exceeding €19,050	€2.00 per £100 or part thereof
Exceeding €19,050 but not exceeding €31,750	€3.00 per £100 or part thereof
Exceeding €31,750 but not exceeding €63,500	€4.00 per £100 or part thereof
Exceeding €63,500 but not exceeding €76,200	€5.00 per £100 or part thereof
Exceeding €76,200	€6.00 per £100 or part thereof

Conveyance or transfer on sale of any property other than stocks or marketable securities (for instruments executed before 28 May 1992)

Conveyance or transfer on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance (for instruments executed on or after 28 May 1992)

[source: Finance Act, 1992]

Instruments executed on or after 1 September 1990 and before 1 January 2002

[Source: Finance Acts, 1990, 1997 and Finance (No. 2) Act, 1998]

Amount or value of aggregate consideration	Rate of duty
Not exceeding £5,000	Exempt
Exceeding £5,000 but not exceeding £10,000	£1.00 per £100 or part thereof
Exceeding £10,000 but not exceeding £15,000	£2.00 per £100 or part thereof
Exceeding £15,000 but not exceeding £25,000	£3.00 per £100 or part thereof
Exceeding £25,000 but not exceeding £50,000	£4.00 per £100 or part thereof
Exceeding £50,000 but not exceeding £60,000	£5.00 per £100 or part thereof
Exceeding £60,000	£6.00 per £100 or part thereof

3.3 Historic rates of Stamp Duty for all instruments executed on or after 1 January 1892 and before 1 September 1990

Conveyance or transfer on sale of any property other than stocks or marketable securities	
Instruments executed on or after 25 May 1988 and before 1 September 1990 [Source: Finance Act, 1988]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £1,000	Exempt
Exceeding £1,000 but not exceeding £2,000	25p per £50 or part thereof
Exceeding £2,000 but not exceeding £6,000	50p per £50 or part thereof
Exceeding £6,000 but not exceeding £6,250	£70
Exceeding £6,250 but not exceeding £6,500	£80
Exceeding £6,500 but not exceeding £6,750	£90
Exceeding £6,750 but not exceeding £7,000	£100
Exceeding £7,000 but not exceeding £7,250	£110
Exceeding £7,250 but not exceeding £7,500	£120
Exceeding £7,500 but not exceeding £10,000	£1.00 per £50 or part thereof
Exceeding £10,000 but not exceeding £20,000	£1.50 per £50 or part thereof
Exceeding £20,000 but not exceeding £50,000	£2 per £50 or part thereof
Exceeding £50,000 but not exceeding £60,000	£2.50 per £50 or part thereof
Exceeding £60,000	£3 per £50 or part thereof

Conveyance or transfer on sale of any property other than stocks or marketable securities

Instruments executed on or after 14 May 1975 and before 25 May 1988

[Source: Finance Act, 1975]

Amount or value of aggregate consideration	Rate of duty
Not exceeding £1,000	Exempt
Exceeding £1,000 but not exceeding £2,000	25p per £50 or part thereof
Exceeding £2,000 but not exceeding £6,000	50p per £50 or part thereof
Exceeding £6,000 but not exceeding £6,250	£70
Exceeding £6,250 but not exceeding £6,500	£80
Exceeding £6,500 but not exceeding £6,750	£90
Exceeding £6,750 but not exceeding £7,000	£100
Exceeding £7,000 but not exceeding £7,250	£110
Exceeding £7,250 but not exceeding £7,500	£120
Exceeding £7,500 but not exceeding £10,000	£1.00 per £50 or part thereof
Exceeding £10,000 but not exceeding £20,000	£1.50 per £50 or part thereof
Exceeding £20,000 but not exceeding £50,000	£2 per £50 or part thereof
Exceeding £50,000	£3 per £50 or part thereof

Conveyance or transfer on sale of any property other than stocks or marketable securities	
Instruments executed on or after 4 August 1973 and before 14 May 1975	
[Source: Finance Act, 1973]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £1,000	Exempt
Exceeding £1,000 but not exceeding £2,000	25p per £50 or part thereof
Exceeding £2,000 but not exceeding £6,000	50p per £50 or part thereof
Exceeding £6,000 but not exceeding £6,250	£70
Exceeding £6,250 but not exceeding £6,500	£80
Exceeding £6,500 but not exceeding £6,750	£90
Exceeding £6,750 but not exceeding £7,000	£100
Exceeding £7,000 but not exceeding £7,250	£110
Exceeding £7,250 but not exceeding £7,500	£120
Exceeding £7,500 but not exceeding £10,000	£1.00 per £50 or part thereof
Exceeding £10,000 but not exceeding £50,000	£1.50 per £50 or part thereof
Exceeding £50,000	£2.50 per £50 or part thereof

Conveyance or transfer on sale of lands, tenements and hereditaments	
Instruments executed on or after 7 May 1969* and before 4 August 1973	
[Source: Finance Act 1969]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £500	Exempt
Exceeding £500 but not exceeding £2,500	Scale rate
Exceeding £2,500 but not exceeding £6,000	£1 for every £50 or part thereof
Exceeding £6,000 but not exceeding £50,000	£1 10 shillings for every £50 or part thereof Higher rate of 25% applied to certain non-Irish transferees
Exceeding £50,000	£2 10 shillings for every £50 or part thereof

*the rate of £2 10 shillings for every £50 or part thereof applies to instruments executed on or after 1 August 1969

Conveyance or transfer on sale of lands, tenements and hereditaments	
Instruments executed on or after 1 August 1951 and before 7 May 1969	
[Source: Finance Act 1951]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £500	Exempt
Exceeding £500 but not exceeding £1,000	Scale rate
Exceeding £1,000	£1 10 shillings for every £50 or part thereof [Higher rate of 25% applied to certain transferees]

Conveyance or transfer on sale of lands, tenements and hereditaments	
Instruments executed on or after 1 December 1947 and before 1 August 1951	
[Source: Finance (No. 2) Act 1947]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £500	Exempt
Exceeding £500 but not exceeding £1,000	Scale rate
Exceeding £1,000	£2 10 shillings for every £50 or part thereof [Higher rate of 25% applied to certain transferees]

Conveyance or transfer on sale	
Instruments executed on or after 29 April 1910 and before 1 December 1947	
[Source: Finance (1909-10) Act 1910]	
Amount or value of consideration	Rate of duty
Not exceeding £500	Scale rate
Exceeding £500	10 shillings for every £50 or part thereof

Conveyance or transfer on sale	
Instruments executed on or after 1 January 1892 and before 29 April 1910	
[Source: Stamp Act, 1891]	
Amount or value of the consideration	Rate of duty
Not exceeding £300	Scale rate
Exceeding £300	5 shillings for every £50 or part thereof

Notes:

- There were 20 shillings in a £ and 12 pence in a shilling.
- Decimal currency introduced in 1971 - £ remained a £ and a shilling became 5 pence.
- Euro introduced in 2002 - €1 = £0.787564.