



STAMP DUTY RATES IN IRELAND

Stamp Duty is a tax the government charges on buying property. There are different stamp duty rates for first time buyers, owner occupiers and property investors.

- First Time Buyers are exempt from paying stamp duty on both new and second hand property.
- Owner Occupiers are charged stamp duty on second hand homes and on larger new homes (over 125 sq. metres) - see below for more details.
- Property Investors are charged the same rates on new and second hand homes.

Commercial Property (e.g. shops, offices etc) stamp duty is charged at 9% on all properties over €150,000.

Stamp Duty Rates on Second Hand Property:

Price	First Time Buyers	Owner Occupiers	Investors
> €125,000	0%	0%	0%
€125K - 1million	0%	7%	7%
€1 million	0%	9%	9%

Important Notes:

- First Time Buyers must use the property as their main residence for a period of two years to benefit from the exemption.
- The stamp duty relief will be clawed back if this condition is broken.
- On New Properties larger than 125 sq. metres a reduced rate is charged for owner occupiers: The stamp duty is payable on the greater of: (a) the site cost or (b) 25% of the total cost (site cost + building costs)

Stamp duty for the purchase of land & sites is based solely on the price and there are no reductions for first-time-buyers or owner-occupiers.

It is calculated as follows:

Price of Property:	Stamp Duty Rate
Up to €10,000	0%
€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%
€150,000+	9%



57 Dublin Street
Carlow
T: 059 9131678
F: 059 9141818
E: info@kehoe.ie

The information above is issued in good faith but is intended as a guide only.
Please consult your solicitor to confirm your exact stamp duty liabilities.