

O'Hanlon Tax Limited Stamp Duty Rates June 2000 to Date

Residential	
On/after 08 Dec 10	
First €1million	1%
Over €1million	2%

Non-Residential	
On/after 11 Oct 17	
Flat Rate	6%
<i>*Provision for developer refund in limited cases.</i>	

Residential	
5 Nov 07 - 07 Dec 10	
First €125,000	Nil
Next €375,000	7%
Balance	9%
<i>*Exempt for consideration of €127,000 or less</i>	

Non-Residential	
07 Dec 11 - 10 Oct 17	
Flat Rate	2%

Residential	First Time	Full Rate
31 Mar 07 - 05 Nov 07		
Buyer		
Up to €127,000	Exempt	Exempt
€127,000 - 190,500	Exempt	3%
€190,501 - 254,000	Exempt	4%
€254,001 - 317,500	Exempt	5%
€317,501 - 381,000	Exempt	6%
€381,001 - 635,000	Exempt	7.5%
Over €635,000	Exempt	9%

Non-Residential	
15 Oct 08 - 06 Dec 11	
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%
Over €80,000	6%

Residential	First Time	Full Rate
02 Dec 04 - 31 Mar 07		
Buyer		
Up to €127,000	Exempt	Exempt
€127,000 - 190,500	Exempt	3%
€190,501 - 254,000	Exempt	4%
€254,001 - 317,500	Exempt	5%
€317,501 - 381,000	3%	6%
€381,001 - 635,000	6%	7.5%
Over €635,000	9%	9%

Non-Residential	
04 Dec 02-14 Oct 08	
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 €150,001	9%

Residential €	First Time	Full
06 Dec 01 - 01 Dec 04		
Buyer		
Up to €127,000	Exempt	Exempt
€127,000 - 190,500	Exempt	3%
€190,501 - 254,000	3%	4%
€254,001 - 317,500	3.75%	5%
€317,501 - 381,000	4.5%	6%
€381,001 - 635,000	7.5%	7.5%
Over €635,000	9%	9%

Non-residential €	
01 Sept 90 - 03 Dec 02	
Up to €6,350	Exempt
€6,351 - 12,700	1%
€12,701 - 19,050	2%
€19,051 - 31,750	3%
€31,751 - 63,500	4%
€63,501 - 76,200	5%
Over €76,200	6%

Residential IR£	First Time	Full
06 Dec 01 - 01 Dec 04		
Buyer		
Up to £100,000	Exempt	Exempt
£100,001 - 150,000	Exempt	3%
£150,001 - 200,000	3%	4%
£200,001 - 250,000	3.75%	5%
£250,001 - 300,000	4.5%	6%
£300,001 - 500,000	7.5%	7.5%
Over £500,000	9%	9%

Non-residential IR£	
01 Sept 90 - 03 Dec 02	
Up to IR£5,000	Exempt
IR£5,001 to IR£10,000	1%
IR£10,001 to IR£15,000	2%
IR£15,001 to IR£25,000	3%
IR£25,001 to IR£50,000	4%
IR£50,001 to IR£60,000	5%
Over IR£60,000	6%

Residential	First Time	Owner	Investor	Investor
15 Jun 00 - 05 Dec 01				
Buyer				
Occupier				
New *				
2nd Hand				
Up to £100,000	Nil	Nil	3% *	9%
£100,001-150,000	Nil	3%	3% *	9%
£150,001-200,000	3%	4%	4% *	9%
£200,001-250,000	3.75%	5%	5% *	9%
£250,001-300,000	4.5%	6%	6% *	9%
£300,001-500,000	7.5%	7.5%	7.5% *	9%
Over £500,000	9%	9%	9% *	9%

** separate investor rate for new houses introduced from 27 Jan 91*

This tax table gives a general guide to tax rates and ancillary information. O'Hanlon Tax Limited takes no responsibility for damage suffered as a result of relying on the tables above, and recommends that formal tax advice be obtained in all cases.

O'Hanlon Tax Limited, 6 City Gate, Lower Bridge Street, Dublin 8

T: 353 1 6040280 F: 353 1 6040281 E: info@ohanlontax.ie W: www.ohanlontax.ie