

O'Hanlon Tax Limited Stamp Duty Rates

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

| Residential 5 Nov 07- 07 Dec 10 | |
|--|-----|
| First €125,000 | Nil |
| Next €875,000 | 7% |
| Balance | 9% |
| <i>*Exempt for consideration of €127,000 or less</i> | |

| Residential | First Time Buyer | Full Rate |
|-----------------------|------------------|-----------|
| 31 Mar 07 - 05 Nov 07 | | |
| 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% |

| Residential | First Time Buyer | Full Rate |
|-----------------------|------------------|-----------|
| 02 Dec 04 - 31 Mar 07 | | |
| 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% |

| Residential € | First Time Buyer | Full Rate |
|-----------------------|------------------|-----------|
| 06 Dec 01 - 01 Dec 04 | | |
| 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% |

| Residential IR£ | First Time Buyer | Full Rate |
|-----------------------|------------------|-----------|
| 06 Dec 01 - 01 Dec 04 | | |
| 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 On/after 09 Oct 19 | |
|---------------------------------------|------|
| Flat Rate | 7.5% |

| Non-Residential 11 Oct 17 - 08 Oct 19 | |
|--|----|
| Flat Rate | 6% |
| <i>*Provision for developer refund in limited cases.</i> | |

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

| 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% |

| 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% |

| 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% |

| 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% |

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.

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