

O'Hanlon Tax Limited Stamp Duty Rates

Residential Units - Bulk Buying			Non-Residential	
On/after 20 May 21			On/after 09 Oct 19	
Flat Rate	10%		Flat Rate	7.5%
Residential			Non-Residential	
On/after 08 Dec 10			11 Oct 17 - 08 Oct 19	
First €1million	1%		Flat Rate	6%
Over €1million	2%		<i>*Provision for developer refund in limited cases.</i>	
Residential			Non-Residential	
5 Nov 07 - 07 Dec 10			07 Dec 11 - 10 Oct 17	
First €125,000	Nil		Flat Rate	2%
Next €875,000	7%		Non-Residential	
Balance	9%		15 Oct 08 - 06 Dec 11	
<i>*Exempt for consideration of €127,000 or less</i>			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%
			Residential	
			31 Mar 07 - 05 Nov 07	
	First Time Buyer	Full Rate		
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	
			02 Dec 04 - 31 Mar 07	
	First Time Buyer	Full Rate		
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 €	
			06 Dec 01 - 01 Dec 04	
	First Time Buyer	Full Rate		
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£	
			06 Dec 01 - 01 Dec 04	
	First Time Buyer	Full Rate		
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%		

This table is a general guide to rates and should not be relied on in the absence of formal advice.

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