

Apportionment Details

Apportionment details are required (a) where a mixed property is sold for one consideration or (b) where the sale of a wholly residential property or a mixed property forms part of a larger transaction or a series of transactions. A suggested format for the furnishing of apportionment details is set out below. In the case of (b), the aggregate consideration (including that portion attributable to contents) should also be apportioned where necessary as between the residential element and non-residential element comprised in the larger transaction or series of transactions.

These details are delivered under section 8(2) of the Stamp Duties Consolidation Act, 1999 – as required by section 16(2) of the Stamp Duties Consolidation Act, 1999 – because the property in question consists partly of an interest in residential property.

Re: Conveyance/Lease Dated:

Parties:

Apportionment by the Vendor(s)/Lessor(s):

In relation to the above-mentioned sale/lease:

1. I/We state that the “aggregate consideration”* is: € _____
2. I/We estimate the “residential consideration” **to be: € _____
3. The basis for the estimate at 2 above is as follows:

Signed: _____

Date: _____

Signed: _____

Date: _____

Apportionment by the Purchaser(s)/Lessee(s):

In relation to the above-mentioned sale/lease:

1. I/We state that the “aggregate consideration”* is: € _____
2. I/We estimate the “residential consideration” **to be: € _____
3. The basis for the estimate at 2 above is as follows:

Signed: _____

Date: _____

Signed: _____

Date: _____

*As that term is defined in section 45(2)/52(5) of the Stamp Duties Consolidation Act, 1999.

**As that term is defined in section 16(1) of the Stamp Duties Consolidation Act, 1999.

Note: Any other facts or circumstances affecting the liability of the instrument to stamp duty should also be disclosed, unless contained in the deed.