

Revenue Certificates Required In Deeds

(Stamp Duties Consolidation Act 1999, up to and including Finance Act 2009)

Introduction

This leaflet sets out in Tables 4 and 5 the wording of all the certificates referred to in the Stamp Duties Consolidation Act 1999 (as amended by subsequent Finance Acts up to and including the Finance Act 2009) which are required to be inserted in instruments for Revenue purposes.

The leaflet is for general guidance only and should not be regarded as a legal interpretation.

There is also an easy-to-use electronic Guide to the certificates to be included in instruments for most residential and non-residential property transactions. The electronic guide is available on the Revenue website at [Taxes & Duties > Stamp Duty > Certificates](#)

Residential property

Residential property is defined in section 1 of the Stamp Duties Consolidation Act 1999 and, in broad terms, it includes (i) a building which was used or was suitable for use as a dwelling at the date of the conveyance or transfer and (ii) the curtilage of the residential property up to an acre.

The rates of stamp duty and the certification required is dependent on the status of the purchaser(s) and on whether the property is new or second-hand. The rates of stamp duty for residential property transactions are contained in Table 1 and the certification required is set out in Table 3.

First Time Buyer

A First Time Buyer is a person, (or, where there is more than one buyer, each of such persons):

- who has not on any previous occasion, either individually or jointly, purchased or built on his/her own behalf a house (in Ireland or abroad) and
- where the property purchased is occupied by the purchaser, or a person on his behalf, as his/her only or principal place of residence and no rent other than under rent a room arrangements is obtained from the property for a period of 2 years from the date of the purchase.

Clawback provisions apply to this relief.

Important note on First Time Buyer relief

A purchaser is defined as an individual who purchases a dwellinghouse or an interest in a dwellinghouse, where the consideration for the purchase is derived from the individual's own means, which can be or may include consideration derived from an unconditional gift or a bona fide loan evidenced in writing.

A "gift" is deemed not to be unconditional and a "loan" is deemed not to be bona fide where the donor/lender concerned:

- is **not** a party to the instrument giving effect to the purchase of the dwellinghouse or the interest in the dwellinghouse and
 - intends to, or does, occupy the dwellinghouse with the purchaser as a principal place of residence or
 - there is an understanding that the dwellinghouse, or an interest in same, will be transferred to the donor or lender at **any** time following the purchase.

However, where a parent moves in to live with his or her child having given the child a gift, or having made a loan to a child, towards the purchase of the house, the child will not be precluded from claiming first time purchaser relief provided there is no understanding or agreement under which the house, or an interest in the house, can be transferred to the parent after the purchase.

Deemed First Time Buyer

There are two particular situations where a person is deemed to be a First Time Buyer.

- a. The **trustees** of a trust (to which section 189A of the Taxes Consolidation Act 1997 applies), whose trust funds are raised by **public** subscriptions for the benefit of permanently incapacitated persons, in respect of the first house(s) bought after the establishment of the trust, for occupation by the beneficiary or if more than one, each of the beneficiaries.
- b. A **spouse** to a marriage the subject of a decree of **judicial separation**, a **deed of separation**, a decree of **divorce** or a decree of **nullity** in the case of the first acquisition of a house by the spouse following the separation or divorce provided that the spouse had, in relation to the former marital home,
 - o not retained an interest in that home;
 - o immediately prior to the date of the decree or deed of separation is not beneficially entitled to an interest in a house other than the marital home.

At the date of the decree or deed of separation, the separated/former spouse must also be in occupation of the home which was occupied by both spouses prior to the separation or dissolution of the marriage.

Where a person is denied relief under section 92B(8) of the SDCA for the sole reason that he or she purchases a house or apartment in anticipation of, but prior to, the actual grant of the decree or the making of the deed of separation, a repayment of stamp duty can be claimed where the purchase of the new home is made in connection with, and within 6 months of, the formal marriage break-up.

Owner Occupier

An Owner Occupier is a person who purchases a **new** house/apartment which is to be occupied by the purchaser, or a person on his behalf, as his only or principal place of residence and no rent, other than rent under the stamp duty rent-a-room provisions, is derived from the property for a period of two years from the date of the purchase.

Prior to 5 December 2007, the period where no rent could be obtained was five years. Under the Finance Act 2008, this period has been reduced from 5 years to 2 years for deeds executed on or after the 5 December 2007.

For instruments executed **before** 5 December 2007, to the extent that a dwelling house or apartment is rented out on or after 5 December 2007, it will not involve a clawback of the relief where this occurs in the third, fourth or fifth year of ownership.

Investor

An Investor is any person who does not qualify for First Time Buyer or Owner Occupier reliefs as that person (or persons in right of the purchaser) will not occupy the property as their only or principal place of residence and rent received, if any, is not under the stamp duty rent-a-room provisions. Investors acquiring new and second hand residential property are subject to the full rate of stamp duty as shown in Tables 1 and 3.

People acquiring second homes or holiday homes are classed as investors for the purposes of stamp duty and must pay the full rates of stamp duty.

Stamp duty rent-a-room provisions

Under these provisions, there is no clawback of the First Time Buyer or Owner Occupier reliefs where rent is received by the purchaser of the house, while in occupation of the house, for the letting of furnished accommodation in **part** of the house. Provided that the purchaser continues to occupy the house as his or her PPR for the relevant period, a clawback of stamp duty will not arise, even where the rent received is in excess of the annual threshold which applies for income tax purposes (€10,000).

When does a clawback arise?

A clawback arises if rent is obtained from the letting of the house, other than under the stamp duty rent-a-room provisions, in the two-year period from the date of purchase. The clawback amounts to the difference between the higher stamp duty rates and the duty paid and it becomes payable on the date that rent is first received from the property. A clawback does not arise if the property is sold within the two-year period. Any person who derives rent, other than under the stamp duty rent-a-room provisions, from the property within the 2 year period must inform Revenue within 6 months after receipt of the rent by completing the [Receipt of Rent form](#).

Prior to 5 December 2007, the period where no rent could be obtained was five years. Under the Finance Act 2008, this period has been reduced from five years to two years for deeds executed on or after 5 December 2007.

For instruments executed **before** 5 December 2007, to the extent that a dwelling house or apartment is rented out on or after 5 December 2007, it will not involve a clawback of the relief where this occurs in the third, fourth or fifth year of ownership.

Contents

In relation to instruments executed on or after 5 November 2007, the contents of residential property are no longer taken into account in determining the stamp duty liability on the consideration attributed to that residential property. However, the total consideration must be apportioned on a bona fide basis between the property and the contents, and surcharges may apply in the event of undervaluation. It should be noted that stamp duty transactions are subject to audit by Revenue.

VAT & Stamp Duty

Stamp duty is assessed on the VAT exclusive consideration. Sections 48 and 56 of the Stamp Duties Consolidation Act 1999 provide that the chargeable consideration for stamp duty purposes is to exclude any VAT chargeable under Section 2 of the VAT Act 1972 on the sale or lease.

Where VAT is included in the consideration, it should be deducted before calculating the charge or rate of stamp duty.

Non Residential Property

Non-residential property includes all types of property other than residential property, stocks or marketable securities and policies of insurance or life insurance.

The rates of stamp duty and the certification required for non-residential property transactions are set out in Table 2.

Mixed Property

Where the transaction relates to a mixed property, the residential property aspect should be certified in accordance with either certificate 8D, 8E or 8F in Table 4 and the non-residential property aspect should be certified in accordance with certificate 8C. The property is not aggregated with the non-residential portion for the purposes of determining the appropriate rate of stamp duty.

The [Apportionment Form](#) is available on the Revenue website.

Gifts

A transfer by way of gift is chargeable in the same manner as a transfer on sale with the substitution of the market value of the property for the consideration. In the case of a gift, the appropriate transaction

certificate (see Nos. 8C-F in Table 4) should be inserted and amended to substitute market value for consideration as appropriate.

Reliefs/Exemptions

Consanguinity Relief

This relief provides for a 50% reduction in the stamp duty liability on transfers between certain relatives.

This relief is provided for in paragraph (15) of the heading "CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance" in Schedule 1 of the Stamp Duties Consolidation Act 1999. Where the relief applies the stamp duty is reduced to an amount equal to one-half of the ad valorem duty which would otherwise be payable.

This relief does not apply to the grant of a lease or to the transfer of stocks or marketable securities.

The wording of the certificate to be included in the instrument is set out at No. 10 in Table 4 and adjudication is required in conjunction with the relief.

Young Trained Farmer Exemption

Section 81AA of the Stamp Duties Consolidation Act 1999 provides for an exemption from stamp duty on certain conveyances/transfers of property to young trained farmers. The parties do not have to be related and the relief applies to both sales and gifts but does not apply to leases. Full details of the relief are contained in [Leaflet SD2B](#).

Where relief is claimed the instrument should contain certificate No. 11 in Table 4 and adjudication is required.

This relief is extended until 31 December 2012.

Farm Consolidation Relief

Section 81C of the Stamp Duties Consolidation Act 1999 contains the provisions relating to Farm Consolidation Relief. The relief applies where a farmer sells lands and purchases lands in order to consolidate his or her holding, where both the sale and purchase occur within 18 months of each other and in the period from 1 July 2007 to 30 June 2011("the relevant period"). The relief also applies to gifts and exchanges where the relevant conditions of section 81C are satisfied.

The relief provides that where there is a valid consolidation certificate issued by Teagasc in relation to the purchase and sale of lands occurring within 18 months of each other and within the relevant period, stamp duty will only be paid on the purchase to the extent that the value of the lands purchased exceeds the value of the lands sold. If the sale takes place before the purchase, then relief will be given at the time of purchase. However, if the purchase takes place first, then stamp duty must be paid, and on the subsequent sale a claim for repayment of the duty paid can be made.

The relief applies to instruments executed on or after 1 July 2007 and on or before 30 June 2011.

Adjudication is required where the relief is being claimed. Certificate number 11C should be inserted in the deed. Please see [leaflet SD81C](#) for further information.

Transfer of site from parent to child

Section 83A of the Stamp Duties Consolidation Act 1999 provides for an exemption from stamp duty on the transfer of a site (of less than .4047 hectare (1 acre) exclusive of the area occupied by the house itself, with a value of less than €500,000) from a parent to a child for the purposes of that child building their principal place of residence. It applies to instruments executed on or after 6 December 2000 and

adjudication is required. The requirements for the exemption are included in the wording of the certificate to be endorsed in the instrument as set out at certificate No.9 in Table 4. In addition, certificate No. 3A or No. 3B in Table 4 as appropriate should be endorsed in the instrument.

Family Farm Transfer

Section 83B of the Stamp Duties Consolidation Act 1999 provides for an exemption from stamp duty on certain transfers of farmland *from a child to a parent* in the context of certain family arrangements to which the provisions of section 599 of the Taxes Consolidation Act 1997 apply for capital gains tax purposes. Adjudication is required and certificate number 14 in Table 4 should be inserted into the instrument.

House "trade-in" scheme

Section 83C of the Stamp Duties Consolidation Act 1999 contains details of the house "trade-in" scheme. This scheme operates by means of a deferral of the stamp duty, which the person acquiring an old house would otherwise incur by virtue of section 37 of the Stamp Duties Consolidation Act 1999, on the transfer of an old house to a house builder in exchange (or part exchange) for a new house. The person acquiring the new house pays stamp duty in the normal way, subject to any existing reliefs that may apply.

The stamp duty deferred becomes due and payable, **in the form of a clawback**, on the earlier of (a) the sale-on of the old house or (b) 31 December 2010.

The scheme applies to deeds of transfer of old houses executed in exchange (or part exchange) for a new house on or after 7 May 2009 and on or before 31 December 2010.

The following conditions must be met in order to qualify for the scheme:

- The transfer of the old house must be made in exchange (or part exchange) for the new house.
- Any consideration paid for equality, for either the old house or the new house, must consist of a payment in cash.
- Where the exchange is effected by more than one deed, both deeds must be presented to Revenue at the same time.
- The deed of transfer of the old house must be submitted for adjudication and must contain certificate number 15 in Table 5.

Please see part 7.12 of the Stamp Duty Work Manual for further details of the operation of the relief.

New houses/apartments with floor area compliance certificate

Section 91A of the Stamp Duties Consolidation Act 1999 provides for an exemption from stamp duty for owner-occupiers of new houses and apartments, in respect of which a floor area compliance certificate has been issued.

A floor area compliance certificate is issued by the [Minister for the Environment, Heritage and Local Government](#) where the floor area of the new house/apartment is not less than 38 sq. m. and not greater than 125 sq. m. and the house/apartment complies with certain conditions set down in regulations (Housing (Floor Area Compliance Certificate Inspection) Regulations, 2004 ([SI 128/04](#))) made by the Minister for Environment, Heritage and Local Government.

Where this exemption is claimed the instrument should contain certificate No. 1 in Table 4.

First time buyer relief under section 92B of the Stamp Duties Consolidation Act 1999 does not apply to instruments, executed on or after 1 March 2005, which give effect to the purchase of a new

house/apartment where the floor area is between 38 sq. m. and 125 sq. m. First time buyers of such houses/apartments must obtain relief on foot of a Floor Area Compliance Certificate and in the absence of a Floor Area Compliance Certificate stamp duty will be chargeable on the entire consideration at the relevant rates.

New large houses/apartments without a floor area compliance certificate

Section 92 of the Stamp Duties Consolidation Act 1999 provides for a relief from stamp duty for owner-occupiers of new houses/apartments. The stamp duty is charged on the site value or one quarter of the total value of the property (less VAT) whichever is the greater.

The relief will only apply where the floor area of the house is greater than 125 sq. m. and is so certified by a qualified architect, engineer or surveyor, as set down in regulations (Housing (Floor Area Compliance Certificate Inspection) Regulations, 2004 ([SI 128/04](#))) made by the Minister for the Environment, Heritage and Local Government. These instruments should contain the appropriate certificates referred to in Table 3 the wording of which is shown in Table 4.

Woodlands Relief

This relief is contained in Section 95 of the Stamp Duties Consolidation Act 1999 which excludes from the charge to stamp duty that portion of the consideration attributable to trees growing on lands for commercial purposes. The relief only applies to sales and the consideration must be apportioned between the lands and the trees and the rate of duty chargeable on the lands is determined by the amount of the total consideration for the sale. Where this relief is claimed the instrument should contain certificate number 12 in Table 4. While the section does not provide for adjudication it is, in practice, required.

Approved Sports Bodies

Section 82B of the Stamp Duties Consolidation Act 1999 provides for an exemption from stamp duty for acquisitions of land by a sporting body approved under section 235 of the Taxes Consolidation Act 1997, where the land will be used for the sole purpose of promoting athletic or amateur games or sports.

The exemption applies to instruments executed on or after 7 December 2006. Where the relief is claimed, adjudication is required and the instrument should contain certification number 13 in Table 4.

Transfers of stocks or marketable securities

Where the consideration paid for a transfer of stocks or marketable securities is €1,000 or less, an exemption from the 1% stamp duty on stock transfer forms is available.

To avail of the exemption (from the maximum stamp duty charge of €10) the instrument must contain certificate number 1 in Table 5.

The certificate should be inserted on the reverse side of the stock transfer form and signed by the transferee. Where the stock transfer form is duly certified, the form will not need to be presented to Revenue for stamping and should be forwarded directly to the company registrar (i.e. the person who maintains the share register of the company and not the Registrar of Companies).

A similar treatment will apply in relation to an instrument which operates as a gift of stocks or marketable securities with the substitution of the value of the stocks or marketable securities for the amount or value of the consideration for the sale.

Where the consideration for a particular transfer of stocks or marketable securities is €1,000 or less but the transfer does form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or

marketable securities exceeds €1,000, the instrument will be chargeable to ad valorem stamp duty at 1% and must be submitted to Revenue for stamping. The same applies to a gift made in similar circumstances with the substitution of the value of the stocks or marketable securities for the amount or value of the consideration for the sale.

The change does not affect electronic transfers of stocks or marketable securities. Accordingly, ad valorem stamp duty at 1% will continue to be chargeable on transfers effected in CREST regardless of the amount or value of the consideration for the sale concerned.

The exemption applies to transfers executed on or after 24 December 2008, which are certified as outlined above.

Fixed Duty of €12.50

The fixed duty charge of €12.50 was abolished under Finance Act 2007 for instruments executed on or after 2 April 2007 in relation to the following Heads of Charge in Schedule 1 of the Stamp Duties Consolidation Act 1999.

- "CONVEYANCE or TRANSFER of any kind not already described in Schedule 1"
- "EXCHANGE" (other than an exchange relating to immovable property which is chargeable to ad valorem duty under Section 37 of the Stamp Duties Consolidation Act 1999)
- "RELEASE or RENUNCIATION of any property, or of any right or interest in any property" (other than an instrument which operates as a sale or a gift)
- "SURRENDER of any property, or of any right or interest in any property" (other than an instrument which operates as a sale or a gift)

In addition, the certification requirement under each of these Headings **is also abolished**.

Duplicate or Counterpart instruments

Duplicate or counterpart instruments do not need to be presented for **PD stamping** whether liable for the €12.50 fixed duty or not.

Contact information

National Stamp Duty Office

New Stamping Building,
Dublin Castle,
Dublin 2.

Lo-call: 1890 48 25 82

dublinstamp@revenue.ie

Table 1: Rates of stamp duty on residential property

Aggregate Consideration exceeds	Rate for instruments executed on or after 5 November 2007
First €125,000	Nil
Next €875,000	7%
Excess over €1,000,000	9%

*Transactions, where the consideration (or the aggregate consideration) does not exceed €127,000, are exempt from stamp duty

The certificates relating to residential property transactions are set out in Certificates 8D, 8E, and 8F in Table 4.

- Certificate 8D applies where the consideration for the sale (or for the part of that sale attributable to residential property) does not exceed €127,000 and the aggregate residential property transaction does not exceed €127,000.
- Certificate 8E applies where the consideration (or part) for the sale attributable to residential property exceeds €127,000 and the sale is not part of a larger residential property transaction.
- Certificate 8F applies where the consideration (or part) for the sale attributable to residential property exceeds €127,000 and the sale is part of a larger residential property transaction.

Table 2: Rates of stamp duty for Conveyances on Sale or Lease Premiums of Non -Residential Property

For instruments executed before 15 October 2008

Aggregate Consideration	Rate of Duty	Certificate No.
Not exceeding €10,000	Exempt	Nos. 3A/B + 8C
€10,001 - €20,000	1%	Nos. 3A/B + 8C
€20,001 - €30,000	2%	Nos. 3A/B + 8C
€30,001 - €40,000	3%	Nos. 3A/B + 8C
€40,001 - €70,000	4%	Nos. 3A/B + 8C
€70,001 - €80,000	5%	Nos. 3A/B + 8C
€80,001 - €100,000	6%	Nos. 3A/B + 8C
€100,001 - €120,000	7%	Nos. 3A/B + 8C
€120,001 - €150,000	8%	Nos. 3A/B + 8C
Over €150,000	9%	Nos. 3A/B

For instruments executed on or after 15 October 2008

Aggregate Consideration	Rate of Duty	Certificate No.
Not exceeding €10,000	Exempt	Nos. 3A/B + 8C
€10,001 to €20,000	1%	Nos. 3A/B + 8C
€20,001 to €30,000	2%	Nos. 3A/B + 8C
€30,001 to €40,000	3%	Nos. 3A/B + 8C
€40,001 to €70,000	4%	Nos. 3A/B + 8C
€70,001 to €80,000	5%	Nos. 3A/B + 8C
Over €80,000	6%	Nos. 3A/B

Where a conveyance/lease is exempt from stamp duty, the instrument need only be presented for PD stamping.

Table 3: Certificates for Residential Property Transactions

Transaction Type	First Time Buyer	Owner Occupier	Investor
Secondhand house	Nos. 3A/B + 5 + 6 + 7B + 8D/E/F	Nos. 3A/B + 8D/E/F	Nos. 3A/B + 8D/E/F
	Exempt from stamp duty	Full rate of duty	Full rate on entire consideration
New House (floor area > 125 sq. m.) - if conveyance/lease gives effect to a site/building contract(s)	Nos. 2C/D + 6 + 7A + 8D/E/F	Nos. 2C/D + 7A + 8D/E/F	Nos. 2A/B + 8D/E/F
	Exempt from stamp duty	Full rate on greater of site value or 25% of total price, less VAT	Full rate on entire consideration, less VAT
New House (floor area > 125 sq. m.) - if conveyance/lease	Nos. 4A/B + 6 + 7A + 8D/E/F	Nos. 4A/B + 7A + 8D/E/F	Nos. 3A/B + 8D/E/F

gives effect to a contract for a completed house	Exempt from stamp duty	Full rate on 25% of total price, less VAT	Full rate on entire consideration, less VAT
New House (floor area < 125 sq. m. and > 38 sq. m) - if conveyance/lease gives effect to a site/building contract(s)	Nos. 1 + 2A/B	Nos. 1 + 2A/B	Nos. 2A/B + 8D/E/F
	Exempt from stamp duty	Exempt from stamp duty	Full rate on entire consideration, less VAT
New House (floor area < 125 sq. m. and > 38 sq. m.) - if conveyance/lease gives effect to a contract for a completed house	Nos. 1 + 3A/B	Nos. 1 + 3A/B	Nos. 3A/B + 8D/E/F
	Exempt from stamp duty	Exempt from stamp duty	Full rate on entire consideration, less VAT

There is also an easy-to-use electronic guide to the certificates to be included in instruments for most residential and non-residential property transactions. The electronic guide is available on the Revenue website at:

[Taxes & Duties > Stamp Duty > Certificates](#)

Table 4:Wording of Certificates in Conveyances/Leases

Cert. No.	<p>Wording of Certificates (delete as appropriate)</p> <p>Note: Knowingly furnishing an incorrect certificate is a Revenue Offence</p>
1	<p>“It is hereby certified that –</p> <ul style="list-style-type: none"> a. this instrument gives effect to the purchase of a dwellinghouse/apartment on the erection of that dwellinghouse/apartment, b. on the date of execution of this instrument, there exists a valid floor area compliance certificate (within the meaning of section 91A(1)(a) of the Stamp Duties Consolidation Act 1999) in respect of the said dwellinghouse/ apartment, and c. the purchaser/one or more of the purchasers/a person or persons in right of the purchaser/a person or persons in right of one or more of the purchasers will occupy the dwellinghouse/apartment as his/her/their only or principal place of residence for the period specified in section 91A(4)(b) (new dwellinghouse/ apartment with floor area compliance certificate) of the Stamp Duties Consolidation Act 1999, and that no person (other than a person who, while in such occupation, derives rent or payment in the nature of rent in consideration for the provision, on or after 1 April 2004, of furnished residential accommodation in part of the dwellinghouse/apartment concerned or other than by virtue of a title prior to that of the purchaser) will derive any rent or payment in the nature of rent for the use of the dwellinghouse/apartment or any part of it during that period.”
2A	<p>“It is hereby certified that section 29 (conveyance on sale combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 applies to this instrument.”</p>
2B	<p>“It is hereby certified that section 53 (lease combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 applies to this instrument.”</p>
2C	<p>“It is hereby certified that—</p> <ul style="list-style-type: none"> a. section 29 (conveyance on sale combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 applies to this instrument, and b. on the date of execution of this instrument there exists a certificate which complies with section 92(1)(b)(ia) (new dwellinghouse/apartment with no floor area certificate) of the Stamp Duties Consolidation Act 1999.”
2D	<p>“It is hereby certified that—</p> <ul style="list-style-type: none"> a. section 53 (lease combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 applies to this instrument, and b. on the date of execution of this instrument there exists a certificate which complies with section 92(1)(b)(ia) (new dwellinghouse/apartment with no floor area certificate) of the Stamp Duties Consolidation Act 1999.”
3A	<p>“It is hereby certified that section 29 (conveyance on sale combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 does not apply to this instrument.”</p>

3B	"It is hereby certified that section 53 (lease combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 does not apply to this instrument."
4A	<p>"It is hereby certified that—</p> <ul style="list-style-type: none"> a. this instrument gives effect to the purchase of a dwellinghouse/apartment on the erection of that dwellinghouse/apartment, b. section 29 (conveyance on sale combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 does not apply to this instrument, and c. on the date of execution of this instrument there exists a certificate which complies with section 92(1)(b)(ia) (new dwellinghouse/apartment with no floor area certificate) of the Stamp Duties Consolidation Act 1999."
4B	<p>"It is hereby certified that—</p> <ul style="list-style-type: none"> a. this instrument gives effect to the purchase of a dwellinghouse/apartment on the erection of that dwellinghouse/apartment, b. section 53 (lease combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 does not apply to this instrument, and c. on the date of execution of this instrument there exists a certificate which complies with section 92(1)(b)(ia) (new dwellinghouse/apartment with no floor area certificate) of the Stamp Duties Consolidation Act 1999."
5	"It is hereby certified that this instrument gives effect to the purchase of a dwellinghouse/apartment and that section 92B(3A) (residential property first time purchaser relief) of the Stamp Duties Consolidation Act 1999 does not apply to this instrument "
6	"It is hereby certified that the purchaser/each of the purchasers is a first time purchaser as defined in section 92B(1) (residential property first time purchaser relief) of the Stamp Duties Consolidation Act 1999."
7A	"It is hereby certified that the purchaser/one or more of the purchasers/a person or persons in right of the purchaser/a person or persons in right of one or more of the purchasers will occupy the dwellinghouse/ apartment as his/her/their only or principal place of residence for the period specified in section 92(1)(b)(ii) (new dwellinghouse/apartment with no floor area certificate) of the Stamp Duties Consolidation Act 1999, and that no person (other than a person who, while in such occupation, derives rent or payment in the nature of rent in consideration for the provision, on or after 6 April 2001, of furnished residential accommodation in part of the dwellinghouse/apartment concerned or other than by virtue of a title prior to that of the purchaser) will derive any rent or payment in the nature of rent for the use of the dwellinghouse/apartment or any part of it during that period."

7B	<p>"It is hereby certified that the purchaser/one or more of the purchasers/a person or persons in right of the purchaser/a person or persons in right of one or more of the purchasers will occupy the dwellinghouse/ apartment as his/her/their only or principal place of residence for the period specified in section 92B(3)(b)(ii) (residential property first time purchaser relief) of the Stamp Duties Consolidation Act 1999, and that no person (other than a person who, while in such occupation, derives rent or payment in the nature of rent in consideration for the provision, on or after 6 April 2001, of furnished residential accommodation in part of the dwellinghouse/apartment concerned or other than by virtue of a title prior to that of the purchaser) will derive any rent or payment in the nature of rent for the use of the dwellinghouse/apartment or any part of it during that period."</p>
8C	<p>"It is hereby certified that the consideration (other than rent) for the sale/lease is wholly/partly attributable to property which is not residential property and that the transaction effected by this instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to property which is not residential property exceeds €10,000 / €20,000 / €30,000 / €40,000 / €70,000 / €80,000."</p>
8D	<p>"It is hereby certified that the consideration (other than rent) for the sale/lease is wholly/partly attributable to residential property and that the transaction effected by this instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value or the aggregate amount or value of the consideration which is attributable to residential property exceeds €127,000."</p>
8E	<p>"It is hereby certified that the consideration (other than rent) for the sale/lease is wholly/partly attributable to residential property and that the transaction effected by this instrument does not form part of a larger transaction or of a series of transactions in respect of which, had there been a larger transaction or a series of transactions, the amount or value, or the aggregate amount or value, of the consideration (other than the consideration for the sale/lease concerned which is wholly or partly attributable to residential property and other than rent) would have been wholly or partly attributable to residential property."</p>
8F	<p>"It is hereby certified that the consideration (other than rent) for the sale/lease is, wholly/partly attributable to residential property and that the transaction effected by this instrument forms part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to residential property is an amount equal to Y (insert aggregate amount)"</p>

9	<p>"It is hereby certified that —</p> <ul style="list-style-type: none"> a. the instrument gives effect to the transfer/conveyance/lease of a site as defined in section 83A (transfer of site to child) of the Stamp Duties Consolidation Act 1999, b. the person becoming entitled to the entire beneficial interest in the site is a child of the person (or of each of the persons) immediately heretofore entitled to the entire beneficial interest in the site, c. at the date of this instrument, the value of the site does not exceed €500,000 and that the transaction hereby effected does not form part of a larger transaction or of a series of transactions whereby property with a value in excess of €500,000 is conveyed/transferred/leased to that child, d. the purpose of the conveyance/transfer/lease is to enable that child to construct a dwellinghouse thereon which will be occupied by that child as his/her only or main residence, and e. the transaction hereby effected is the first and only conveyance/transfer/lease of a site for the benefit of that child which contains this certificate."
10	"It is hereby certified by the party (or parties) becoming entitled to the entire beneficial interest in the property that the person (or each of the persons) becoming entitled to the entire beneficial interest in the property is related to the person (or each of the persons) immediately theretofore entitled to the entire beneficial interest in the property as a (state relationship(s))."
11	"It is hereby certified that section 81AA (young trained farmers) of the Stamp Duties Consolidation Act 1999 applies to this instrument."
12	"It is hereby certified for the purposes of section 95 (commercial woodlands) of the Stamp Duties Consolidation Act 1999 that trees (within the meaning of that section) are growing on a substantial part of the land the subject of this instrument."
13	"It is hereby certified that section 82B (approved sports bodies) of the Stamp Duties Consolidation Act 1999 applies to this instrument"
14	"It is hereby certified that section 83B (certain family farm transfers) of the Stamp Duties Consolidation Act 1999 applies to this instrument"
15	"It is hereby certified that section 83C (exchange of houses) of the Stamp Duties Consolidation Act 1999 applies to this instrument".

Table 5: Certificate to be included on stock transfer forms where the consideration is €1000 or less

1	"It is hereby certified that the transaction effected by this instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or marketable securities exceeds €1,000."
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