

Revenue Certificates Required In Deeds

(Stamp Duties Consolidation Act 1999, up to and including Finance Act 2011)

Contact information

The Stamping Office,

New Stamping Building,

Dublin Castle,

Dublin 2

Lo-call: 1890 48 25 82

dublinstamp@revenue.ie

SD10B

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

It sets out 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 2011) which are required to be inserted in instruments for Revenue purposes.

The Revenue website has 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: <http://www.revenue.ie/en/tax/stamp-duty/certificates/index.html>

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 2011) which are required to be inserted in instruments for Revenue purposes.

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

[Leaflet SD10A](#) contains information on certificates required in deeds prior to 8 December 2010.

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: [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 for residential property transactions are set out in Table 1. The certification required is set out in Table 2 and the wording of all certificates required is in Table 4.

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The contents of residential property are not 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.

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 3.

Contents

The contents of non-residential property are to be taken into account for the purposes of the threshold to be inserted in the transaction certificate even though the contents themselves do not attract a charge to stamp duty where they pass by delivery.

Mixed Property

Where the transaction relates to a mixed property, the residential property aspect should be certified in accordance with certificate 4A or 4B and the non-residential property aspect should be certified in accordance with certificate 3 in Table 4. The residential property is not aggregated with the non-residential portion for the purposes of determining the appropriate rate of stamp duty.

The consideration should be apportioned between the residential and non-residential elements. The Apportionment form is available on the Revenue website (<http://www.revenue.ie/en/tax/stamp-duty/certificates/apport1.pdf>).

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.

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 should be inserted and amended to substitute market value for consideration as appropriate.

Reliefs/Exemptions

Finance Act 2011

The Finance Act 2011 confirmed the changes to the stamp duty regime which the Minister for Finance announced in his Budget speech on the 7 December 2010. These changes include a new rates schedule for stamp duty on residential property and the abolition of certain reliefs and exemptions on residential property.

The following reliefs were abolished with effect from 8 December 2010:

- Section 83A of the Stamp Duties Consolidation Act 1999 – Transfer of a site from a parent to a child
- Section 91A of the Stamp Duties Consolidation Act 1999 – Exemption for purchase of a new house/apartment not exceeding 125 square metres by an owner occupier.
- Section 92 of the Stamp Duties Consolidation Act 1999 – Relief for purchase of a new house/apartment where the floor area exceeds 125 square metres by an owner occupier.
- Section 92B of the Stamp Duties Consolidation Act 1999 – Exemption for purchase of a house/apartment by a First Time Purchaser.
- Consanguinity relief on residential property.

Transitional arrangements

Transitional arrangements will apply where, as a result of the new rates or the termination of the reliefs or exemptions, a taxpayer is disadvantaged compared to the stamp duty treatment applicable prior to 8 December 2010. The transitional arrangements will apply where an instrument is executed on or after 8 December 2010 and before 1 July 2011 solely in pursuance of a binding contract which had been entered into prior to 8 December 2010.

To avail of the benefit of the transitional arrangements, the instrument should contain certificate 10 in Table 4.

Clawback of relief

Where the reliefs or exemptions contained in sections 91A, 92 and 92B are claimed, a clawback will arise 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](#).

Consanguinity Relief

This relief provides for a 50% reduction in the stamp duty liability on transfers of non-residential property 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, to the transfer of stocks or marketable securities or to transfers of residential property.

The wording of the certificate to be included in the instrument is set out at No. 5 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. 6 in Table 4 and adjudication is required.

This relief applies until 31 December 2012.

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 7 in Table 4.

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 8 in Table 4 should be inserted into the instrument.

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 9 in Table 4. While the section does not provide for adjudication it is, in practice, required.

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.

Residential property

Table 1: Rates of stamp duty for deeds executed on or after 8 December 2010

Aggregate Consideration	Rate of Duty
First €1,000,000	1%
Excess over €1,000,000	2%

Table 2: Certificates for Residential property

Not part of a larger residential property transaction	2A/B + 4A
Part of a larger residential property transaction	2A/B + 4B

Non-residential property

Table 3: Rates of stamp duty for instruments executed on or after 15 October 2008

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

Certificates in to be included in Conveyances/Leases of property

Table 4: Wording of Certificates

Cert. No.	Note: Knowingly furnishing an incorrect certificate is a Revenue Offence
1A	"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."
1B	"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."
2A	"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."
2B	"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."

3	"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."
4A	"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."
4B	"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)."
5	"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))."
6	"It is hereby certified that section 81AA (young trained farmers) of the Stamp Duties Consolidation Act 1999 applies to this instrument."
7	"It is hereby certified that section 82B (approved sports bodies) of the Stamp Duties Consolidation Act 1999 applies to this instrument."
8	"It is hereby certified that section 83B (certain family farm transfers) of the Stamp Duties Consolidation Act 1999 applies to this instrument."
9	"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."
10	"It is hereby certified that this instrument was executed solely in pursuance of a binding contract entered into prior to 8 December 2010."

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

Table 5: Wording of Certificate

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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