Historic LPT General Clearance Thresholds

For general clearance to apply, either condition 1 or condition 2 had to be satisfied, at the relevant time.

***The below thresholds no longer apply since March 2025. For current clearance procedures, please consult the guidance on Revenue's website.**

Implementation Date	Condition 1	Condition 2	
	Nationwide	**Locations Outside of Dublin City & County**	**Dublin City & County**
19 August 2013 – 30 September 2014	**Bands 1 – 5**- sale price must not exceed the upper limit of the next band	**Band 6 upwards** sale value must not exceed 15% of the upper limit of the band declared	**Band 6 upwards** sale value must not exceed 15% of the upper limit of the band declared
1 October 2014 – 31 October 2015	**Bands 1 – 5**- sale price must not exceed the upper limit of the next band	**Band 6 upwards** sale value must not exceed 15% of the upper limit of the band declared	**Band 6 upwards** sale value must not exceed 25% of the upper limit of the band declared
1 November 2015 – 31 August 2017	Sale value **< 300,000**	**Band 6 upwards** sale value must not exceed 25% of the upper limit of the band declared	**Band 6 upwards** sale value must not exceed 50% of the upper limit of the band declared
1 September 2017 – 10 March 2022	Sale value **< 350,000**	**Band 7 upwards** sale value must not exceed 50% of the upper limit of the band declared	**Band 7 upwards** sale value must not exceed 80% of the upper limit of the band declared
11 March 2022 – 22 October 2023	Sale value **< 350,000**	**Sale value must not exceed:** +95% above the upper limit of the band declared 2013-2021 +10% above the upper limit of the band declared 2022-2025	
23 October 2023 – 12 November 2023	Sale value **< 350,000**	**Sale value must not exceed:** +125% above the upper limit of the band declared 2013-2021 +15% above the upper limit of the band declared 2022-2025	
13 November 2023 – 25 March 2025	Sale value **< 400,000**	**Sale value must not exceed:** +125% above the upper limit of the band declared 2013-2021 +15% above the upper limit of the band declared 2022-2025	