

# **Stamp Duties Consolidation Act 1999**

**(as amended by subsequent Acts up to and including  
the Finance Act 2009)**

## **Notes for Guidance**

<b>SCHEDULES AND APPENDICES</b>	<b>2</b>
<b>SCHEDULE 1</b>	<b>2</b>
Stamp Duties on Instruments	
<b>SCHEDULE 2</b>	<b>15</b>
Qualifications for Applying for Relief From Stamp Duty in respect of Transfers to Young Trained Farmers	
<b>SCHEDULE 2A</b>	<b>16</b>
Qualifications for Applying for Relief From Stamp Duty in Respect of Transfers to Young Trained Farmers	
<b>SCHEDULE 2B</b>	<b>17</b>
Qualifications for Applying for Relief From Stamp Duty in respect of Transfers to Young Trained Farmers	
<b>SCHEDULE 3</b>	<b>18</b>
Enactments Repealed or Revoked	18
<b>SCHEDULE 4</b>	<b>18</b>
Consequential Amendments	
<b>APPENDIX 1</b>	<b>19</b>
Terms defined in Interpretation Act	
<b>APPENDIX 2</b>	<b>21</b>
Apportionment Details	
<b>APPENDIX 3</b>	<b>22</b>
Rates of Duty and Certificates – Residential Property, Non-Residential Property and Shares	
<b>APPENDIX 4</b>	<b>30</b>
Rates of Duty applying under sections 92A and 92C	
<b>APPENDIX 5</b>	<b>31</b>
Miscellaneous Acts which contain Stamp Duty Exemptions	
<b>APPENDIX 6</b>	<b>41</b>
Advice of Receipt of Rent or Payment in the Nature of Rent	

## SCHEDULES AND APPENDICES

### SCHEDULE 1

#### Stamp Duties on Instruments

##### Overview

This schedule lists in alphabetical order the various instruments which are within the charge to stamp duty if they are executed in the State, or no matter where they are executed, if they relate to Irish property or to matters or things done or to be done in the State (see *section 2(1)*). Readers are reminded that in determining the liability of an instrument to duty regard is had to what the instrument does rather than the name the parties to it give to it.

##### **AGREEMENT for a Lease, or for any letting.**

Certain agreements for a lease or for a letting are chargeable to stamp duty as if they were an actual lease - see *section 50*.

##### **AGREEMENT for sale of property.**

Certain contracts or agreements for the sale of property are chargeable to stamp duty as if they were an actual conveyance or transfer on sale of the property - see *sections 31* and *36*.

##### **ANNUITY.**

- *Section 32* applies to the purchase of an annuity.
- Where there is a conveyance in consideration of an annuity *section 42* applies.

##### **ASSIGNMENT.**

These instruments are chargeable as conveyances on sale e.g. assignment on sale of a leasehold interest, assignment on sale of a policy of insurance.

##### **ASSURANCE.**

“Insurance” includes “assurance” - see definition of “policy of insurance” in *section 1*.

##### **BILL OF EXCHANGE.**

“Bill of exchange” is defined in *section 1*. See also *sections 23, 25* and *27* and the exemptions contained in this head of charge.

The head of charge applies to instruments i.e. cheques, drafts or orders which are *drawn (i.e. written) on an account in the State*.

##### **BILL OF SALE.**

See *Part 7*.

This head of charge relates only to goods. In the normal course goods are transferred by delivery i.e. no instrument is required to transfer title to goods from one person to another.

An absolute bill of sale transfers title to goods *without delivery* and is chargeable to stamp duty as if it were a conveyance on sale.

Bills of sale must be registered. There is an obligation on the registrar to ensure that they are duly stamped before registration and anyone registering a bill of sale which is chargeable to stamp duty but not duly stamped is liable to a penalty (see *section 129*).

Bills of sale are governed by The Bills of Sale (Ireland) Act, 1879, and The Bills of Sale (Ireland) Act (1879) Amendment Act, 1883. These Acts only apply in limited circumstances: they do not apply where possession of the goods is intended to be given i.e. where there is delivery. Taxi plates and tour buses are a typical example of the type of goods the sale or mortgage of which are governed by these Acts.

#### **BOND in relation to any annuity on the original creation and sale of that annuity.**

A bond is a promise under seal. See *section 32*.

#### **CHEQUE.**

The definition of “bill of exchange” in *section 1* includes cheques. Cheques are, therefore, chargeable to stamp duty under the “BILL OF EXCHANGE” head of charge.

#### **CONTRACT.**

Certain contracts or agreements for the sale of property are chargeable to stamp duty as if they were an actual conveyance or transfer on sale of the property - see *sections 31* and *36*.

#### **CONVEYANCE or TRANSFER on sale.**

##### *Definition of “conveyance on sale”*

“Conveyance on sale” is defined in *section 1* as including—

- every instrument (see *section 1*), and
- every decree or order (including a decree or order for, or having the effect of an order for, foreclosure) of any court or of any commissioners,
- whereby—
  - any property, or
  - any estate or interest in any property,
- on the sale or compulsory acquisition of that property or that estate or interest,
- is transferred to or vested in,
- a purchaser, or any other person on such purchaser’s behalf or by such purchaser’s direction.

“Property” is anything which can be bought and sold. It includes real property (i.e. land and buildings) and personal property e.g. goods. An “estate in property” includes a freehold estate (e.g. fee simple, life estate) and a leasehold estate. An “interest in property” includes—

- easements (i.e. rights over the property of another) such as rights of way and rights in respect of

water, light or air,

- profits à prendre (i.e. rights to take something off the land of another) such as a right to fell timber, shooting rights or fishing rights, and
- rentcharges (e.g. A charges her land with a payment of €1,000 p.a. to B).

It is not necessary that the property be transferred to the purchaser - it could, for example, be transferred to a nominee or to a sub-purchaser.

### ***Provisions relating to conveyances on sale***

See **Chapter 2** of **Part 5**. See also **Parts 6** and **7** which contain reliefs and exemptions from the charge.  
**Heads of charge**

There are 3 “CONVEYANCE or TRANSFER on sale” heads of charge in **Schedule 1**:

- **CONVEYANCE or TRANSFER on sale of any stocks or marketable securities.**

“Stock” and “marketable security” are defined in **section 1**. There is an exemption from the 1% duty on stock transfer forms executed on or after 24 December 2008 where the consideration paid is €1,000 or less. For the wording of the certificate to be included on the stock transfer form see **Table 5** in **Appendix 3**. In the case of a gift, the value of the stocks or marketable securities is substituted for the consideration. In addition to the reliefs and exemptions contained in **Parts 6** and **7** the transfer of certain foreign loan securities is specifically exempted from stamp duty under this head of charge.

- **CONVEYANCE or TRANSFER on sale of a policy of insurance or a policy of life insurance where the risk to which the policy relates is located in the State.**

“policy of insurance” and “policy of life insurance” are defined in **section 1**. **Section 62** contains the rules for determining the location of risk. See also **section 130**.

The *creation* of a policy of insurance is chargeable to stamp duty under the “POLICY OF INSURANCE other than Life Insurance where the risk to which the policy relates is located in the State.” head of charge. The stamp duty charge in respect of life assurance policies taken out or varied on or after 1 January 2001 has been abolished. This head of charge catches the assignment of an existing policy of insurance or life insurance.

If a policy is assigned by way of voluntary disposition inter vivos and it has a surrender value the duty is 0.1% of the surrender value. If, however, there is no surrender value no duty is chargeable under this head of charge.

- **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.**

This head of charge is considered under the following headings:

1. Consideration,
2. Rate of Duty - larger transaction or series of transactions,
3. Mixed Property,
4. Consanguinity Relief,
5. Instruments to which this head of charge applies,
6. Deemed Conveyances on Sale
7. Certificates Required, and
8. Stamps Required.

#### **1. Consideration**

Stamp duty is chargeable on the *amount* of the consideration if the consideration is solely Irish money. If the consideration is expressed in a foreign currency or if it consists of stocks or marketable securities or debts (see *sections 9, 40 and 41*, respectively) with or without any money consideration then stamp duty is chargeable on the *value* of the consideration.

The consideration is the actual consideration and not the consideration recited in the instrument if that consideration differs from the actual consideration.

Where the transfer is by way of voluntary disposition inter vivos stamp duty is chargeable on the market value of the property transferred (see *section 30*).

Special provisions apply where—

- the conveyance on sale is combined with a building agreement for a dwellinghouse or apartment (see *section 29*),
- the conveyance on sale is an order for foreclosure (see *section 39*),
- the consideration is payable periodically (see *section 42*),
- part of the consideration consists of covenants to improve the property being transferred (see *section 43*),
- the consideration cannot be ascertained (see *section 44*),
- the consideration has to be apportioned (see *section 45*),
- there are sub-sale arrangements (see *section 46*),
- there is more than one instrument of conveyance or transfer (see *section 47*), and
- valued-added tax is included in the consideration (see *section 48*).

## **2. Rate of Duty - larger transaction or series of transactions**

### ***Transaction Certificate***

Because the duty applicable to a particular instrument depends on the amount or value of the consideration paid - the greater the amount or value of the consideration the higher the duty applicable - a stamp duty liability could easily be reduced or avoided by the simple expedient of breaking what is in effect one transaction into a number of smaller transactions. To ensure that this does not happen this head of charge provides that the rate of duty to be applied is 9% (6% in the case of non-residential property for instruments executed on or after 15 October 2008) *unless* a statement (known as a Finance Certificate or a transaction certificate or a certificate of value) is included in the instrument which has been submitted to the Revenue Commissioners for stamping as to whether or not the transaction being effected by that instrument forms part of a larger transaction or of a series of transactions. The duty which will then apply will be based on the aggregate amount or value of the consideration.

### **Example 1**

A sells his 100 acre farm to B for €260,000 in November 2008. The sale is completed by means of 4 separate instruments - Instruments A, B, C and D - each conveying 25 acres for €65,000 each. Instrument A is presented to the Revenue Commissioners for stamping. Had there been no requirement to include a transaction certificate the rate of duty chargeable on Instrument A would be 4%. However, because the parties cannot insert a certificate in that instrument to the effect that the transaction effected by that instrument “does not form part of

a larger transaction or of a series of transactions in respect of which the amount or value, or aggregate amount or value, of the consideration which is attributable to property which is not residential property exceeds €70,000” the rate of duty applicable is 6%. The transaction certificate requirement ensures that the amount of duty payable in respect of Instruments A, B, C and D is exactly what would have been paid if the 100 acres had been conveyed in one instrument.

**Example 2**

See example in *section 31*.

***Determination as to whether a transaction is part of a larger transaction or series of transactions***

It is often difficult to decide whether a particular transaction is part of a larger transaction or series of transactions. The rule is that there must be some form of interdependence involved (e.g. default by the purchaser on one purchase would enable the vendor to pull out of all the purchases) but this interdependence need not be contractual (e.g. the purchaser gets a lower price by virtue of agreeing to buy 2 properties rather than one). Generally, in the case of sales by private treaty where there are a number of sales between 2 parties at or about the same time, irrespective of whether there is a single contract or several contracts, there is a strong presumption that each individual conveyance must form part of a larger transaction or series of transactions. Sales at auction, on the other hand, where the property is sold in separate lots are regarded as separate transactions.

**Example 3**

A buys 6 apartments from DIY Construction Ltd in 2008. He pays €20,000 each for apartment nos. 1, 2 and 3 and €30,000 each for apartment nos. 4, 5 and 6. 6 contracts and 6 conveyances are drawn up. Because A bought so many apartments DIY Construction Ltd sold them at a small discount on the advertised price. As the transactions are interdependent the duty applicable to each conveyance is the following:

Duty on aggregate consideration of €1,350,000	= €92,750
€875,00 (i.e. €1,000,000 - €125,000)	x 7% = €61,250
€50,000	x 9% = €45,500
Duty for apartments 1, 2 and 3	= €15,114 each
Duty for apartments 4, 5 and 6	= €15,801 each.

**Example 4**

A attends a public auction and successfully bids for lots 1 and 2. For lot 1, the hammer price was €40,000 and for lot 2 the hammer price was €90,000. Both lots comprised residential property. As the 2 properties were sold in separate lots at a public auction the stampable consideration for lot 1 is €40,000 and for lot 2 the stampable consideration is €90,000.  
 Lot 1 – duty payable = €8,050 (€40,000 - €125,000 x 7%).  
 Lot 2 – duty payable = €11,550 (€90,000 - €125,000 x 7%).

**Example 5**

A attends a public auction and successfully bids for lot 3. Lot 3 comprises 2 residential properties. The hammer price was €90,000. The stampable consideration is €90,000. The duty is €18,550 (i.e. €90,000 - €125,000 x 7%).

**Example 6**

See examples in *section 45A*.

***Exchanges of property***

Where property is exchanged (see *section 37*) each conveyance or transfer comprised in the exchange is regarded as a separate transaction i.e. it is not regarded as part of a larger transaction or series of transactions.

### ***Apportionment of consideration***

Where consideration has to be apportioned a higher rate of duty may apply in the case of non-residential property or a higher duty in the case of residential property – see examples in *section 45(1), (2) and (3)*.

### ***Consideration does not exceed €127,000 / €10,000***

Where the consideration (other than rent) – or aggregate consideration (other than rent) in the case of a larger transaction or series of transactions – does not exceed €127,000 in the case of residential property and €10,000 in the case of non-residential property and the conveyance contains the appropriate certificate, the conveyance need not be presented to the Revenue Commissioners in order to qualify for the exemption but must be presented for PD stamping.

### ***Penalties***

Penalties arise if an incorrect certificate is included in an instrument (see *section 17*).

### ***Wording of transaction certificates***

The wording of the various certificates is set out in **Appendix 3**. (See also leaflet SD 10(A)).

## **3. Mixed Property**

In a mixed property situation, the residential part is not aggregated with the non-residential part for the purposes of determining the stamp duty (see head of charge and *section 7(c)*). A mixed property includes a property part of which is residential and part of which is non-residential (e.g. living quarters over a shop) or 2 properties one of which is residential and the other non-residential (e.g. a shop and a house).

### **Example 1**

A building is bought for €800,000 in June 2008. It comprises a retail shop at ground floor level and a residential apartment overhead. When apportioned on a just and reasonable basis the amount of the consideration attributed to the residential apartment is €400,000. The retail shop attracts duty of 9% on €400,000 and the residential apartment has a stamp duty liability of €9,250 (i.e. €400,000 - €125,000 x 7%).

### **Example 2**

2 separate premises are bought in November 2008 - one a house and the other a bakery - for €91,000. The consideration is apportioned on a just and reasonable basis, €26,000 being attributable to the house and €65,000 to the bakery. The house is exempt because it is under the threshold. Duty of €9,900 is chargeable on the bakery (€65,000 x 6%).

### **Example 3**

2 separate premises are bought in November 2008 - one a shop with living quarters overhead and the other a house. The consideration is apportioned on a just and reasonable basis. €24,000 is attributable to the living quarters and €85,000 to the shop. The consideration attributable to the house is €90,000. Stamp duty is chargeable as follows:

- living quarters (stamp duty = €2,837 i.e. aggregate consideration for residential

property is €30,000. €30,000 - €25,000 = €5,000 x 7% = €350),

- shop (€85,000 x 6% = €5,100 - no aggregation between non-residential and residential property),
- house (stamp duty = €5,512 i.e. aggregate consideration for residential property is €30,000. €30,000 - €25,000 = €5,000 x 7% = €350.)

#### Example 4

See examples in *section 45(2)*.

#### 4. Consanguinity Relief

Transfers between certain blood relatives qualify for a reduced rate of stamp duty. The reduced rate is half the rate of stamp duty which would otherwise apply.

In order to qualify for the relief the following 3 conditions must be satisfied:

1. the person (or each of them if there is more than one) becoming beneficially entitled to the property transferred must be related to the person (or each of them if there is more than one) previously so entitled in one of the following ways i.e. as a—
  1. lineal descendant (child, grandchild, etc.),
  2. parent,
  3. grandparent,
  4. step-parent,
  5. husband (see also *section 96*),
  6. wife (see also *section 96*),
  7. brother of a parent (uncle),
  8. sister of a parent (aunt),
  9. brother,
  10. sister,
  11. lineal descendant of a parent (step-brother or step-sister),
  12. lineal descendant of a husband (step-child),
  13. lineal descendant of a wife (step-child),
  14. lineal descendant of a brother (nephew or niece), or
  15. lineal descendant of a sister (nephew or niece).

For the purposes of stamp duties chargeable on conveyances or transfers of *land*—

16. section 27 of the Adoption Act, 1952, provides that an **adopted person** is considered to be the child of the adopter(s) and not the child of any other person,
17. section 45 of the Finance Act, 1972, as amended by section 214 of the Finance Act, 1992, provides that a child **adopted** under a foreign adoption law is deemed to be related to any other person as if s/he were a child of the adopter(s) and not the child of any other person,
18. section 39 of the Finance Act, 1960, provides that a person who was 21 years of age or more on 1 January, 1953, and who proves to the satisfaction of the Revenue Commissioners that from the age of 7 years or earlier s/he was **cared for and maintained at their own expense**, during the period defined by that Act, by a married couple other than his or her parents (if s/he was born to his parents in lawful wedlock) is considered to be a child of that couple and not the child of any other person.

With effect for *all* instruments executed on or after 14 January, 1988, section 74 of the Finance Act, 1988 (now section 8 of the Taxes Consolidation Act, 1997) provides that any relationship between persons is to be construed in accordance with section 3 of the Status of Children Act, 1987. Section 3 provides that the relationship between every person and his father or mother (or either of them) will, unless the contrary intention appears, be determined irrespective of whether his father or mother are or have been married to each other, and all other relationships will be determined accordingly. Section 3

also protects the position of an adopted person by deeming him or her to be, from the date of the adoption, the child of the adopter or adopters and not the child of any other person or persons;

For conveyances or transfers of land, executed on or after 31 March 2006, “lineal descendant” includes a foster child. A foster child is a person, being a transferee, who, prior to the date of execution of the instrument in respect of which relief from duty is claimed, has resided with, was under the care of and was maintained at the expense of the transferor throughout—

- a period of 5 years, or
- periods which together comprised at least 5 years,

prior to that person reaching 18 years of age but only if the claim for relief is not based on the uncorroborated testimony of one witness (see definition of “lineal descendant” in *section 1*).

2. the following certificate (delete as appropriate) must be included in the instrument:

“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)).”.

*Each of the transferees must be related to each of the transferors.*

#### **Example**

A executes a transfer to her son and her son’s spouse jointly. Consanguinity relief is not available, even in respect of the half interest passing to the son, because the daughter-in-law is not related to the transferor by blood.

3. adjudication is compulsory if the transfer is by way of voluntary disposition inter vivos (*section 30*). Even if the transfer is not by way of voluntary disposition inter vivos it is, nevertheless, the practice of the Revenue Commissioners to adjudicate (see *section 20*) all transfers in respect of which consanguinity relief is claimed.

Consanguinity relief does not apply to sub-sales - see *section 46(5)*.

#### **5. Instruments to which this head of charge applies**

In addition to the deemed conveyances on sale (see 6. below) examples of other instruments which are chargeable under this head of charge if they are on sale are as follows:

- an assignment of a leasehold interest,
- surrender of a lease by a tenant to his or her landlord where the landlord pays the tenant to accept the surrender,
- a declaration of trust by a vendor in favour of a purchaser,
- an assent in favour of a purchaser,
- a conveyance of property by the executors of a will in discharge of a pecuniary legacy,
- instruments creating an interest in property,
- release by life tenant of his or her life interest to the remainderman,
- release by remainderman of his or her remainder interest to life tenant,
- release of a rentcharge (e.g. A charges her land with a payment of €1,000 p.a. to B),
- appointment under a general power of appointment,
- demise by tenant of the whole of the term of his or her lease,
- payment of a sum of money in consideration of the release of an annuity.

## 6. Deemed Conveyances on Sale

Certain instruments are chargeable to stamp duty as if they were conveyances on sale - see *sections 30 to 38*.

## 7. Certificates Required

All instruments chargeable under this head of charge must contain one of the certificates provided for in *section 29(6)*. In addition, exemptions and reliefs from stamp duty are dependent on the appropriate certificates being contained in the instrument i.e.

- rate of duty (see 2. above),
- consanguinity relief (see 4. above),
- young trained farmer relief (see *sections 81, 81A and 81AA* ),
- farm consolidation relief (see *section 81B and 81C*),
- approved sports bodies (see *section 82B*),
- transfer of site to child (see *section 83A*),
- certain family farm transfers (see *section 83B*),
- new dwellinghouse or apartment with floor area certificate exemption (see *sections 91 and 91A*),
- new dwellinghouse or apartment relief (see *section 92*),
- first time purchaser relief (see *section 92B*), and
- commercial woodlands relief (see *section 95*).

## 8. Stamps Required

In addition to money stamps the instrument may also need to be impressed with—

- a denoting stamp (see *section 11*),
- a particulars delivered stamp (see *section 12*), and/or
- an adjudication stamp (see *section 20*).

## COUNTERPART.

These instruments are chargeable under the “DUPLICATE or COUNTERPART of any instrument chargeable with any duty” head of charge.

## COVENANT in relation to any annuity on the original creation and sale of that annuity.

A covenant is a promise under seal. See *section 32*.

## DRAFT for money.

The definition of “bill of exchange” in *section 1* includes drafts. Drafts are, therefore, chargeable to stamp duty under the “BILL OF EXCHANGE” head of charge.

## DUPLICATE or COUNTERPART of any instrument chargeable with any duty.

See *section 13*. If the original instrument is not chargeable with stamp duty (i.e. it does not come within the charge or it is exempt or relieved from duty) then the duplicate or counterpart is not liable either. A duplicate or counterpart must be impressed with a denoting stamp (see *section 11*).

Duplicates and counterparts are liable to a fixed duty of €12.50. However, if the amount of ad valorem duty chargeable on the original instrument is less than €12.50 the amount of duty to which the duplicate or counterpart is liable is limited to the amount of duty paid on the original.

## EXCHANGE.

See *section 37*. An exchange of stocks or marketable securities for other stocks or marketable securities is a conveyance on sale (see *section 40*).

## INSURANCE.

These instruments are chargeable under the “POLICY, etc.” head of charge.

## LEASE.

### *Provisions relating to leases*

See *Chapter 4* of *Part 5* and *Part 7*.

### *Meaning of “lease”, “rent”, “premium” and “indefinite”*

“Lease” is not defined but essentially it means that the tenant must get exclusive possession of the property. Neither is “rent” or “premium” defined. Basically “rent” means the sum paid for the exclusive *use* of the land while the “premium” is a sum of money other than rent paid for the granting of a lease. Payments such as service charges (e.g. charges in respect of electricity, up-keep of common areas) are not rent unless expressly stated in the lease to be recoverable as rent. “Indefinite” means periodical e.g. weekly, monthly, yearly.

### *Instruments within the charge*

This head of charge deals only with the *creation* of a lease of *immovable property or rights relating to such property*. Leases of movable property such as motor cars or machinery are not liable to stamp duty. Where the lease is of a dwellinghouse for a period not exceeding 35 years or for an indefinite term and the rent does not exceed €30,000 p.a. (€19,050 p.a. for instruments executed before 13 March 2008) that lease is exempt from stamp duty (see paragraph (1)).

Stamp duty is chargeable both on the rent and on any premium (or fine) payable (see *section 7(b)*).

### **Example**

A leases his shop to B for a term of 7 years. The rent reserved is €5,000 p.a. and there is a premium payable of €20,000. Stamp duty is chargeable on the rent and on the premium.

### *Calculation of duty on rent*

In the case of rent duty is chargeable on the annual average rent. The rate of duty applicable is dependent on the term of the lease.

### **Example 1**

A lease is granted for a term of 20 years. The rent for the first 10 years is set at €30,000 p.a., for the next 5 at €40,000 p.a. and for the balance at €45,000 p.a.

10 years x €30,000	=	€300,000
5 years x €40,000	=	€200,000
5 years x €45,000	=	<u>€225,000</u>
		€725,000

⇒ the annual average rent is €36,250 (i.e. €725,000 ÷ 20).

### Example 2

A lease is granted for a term of 20 years. The rent for the first 5 years is set at €30,000 p.a. and for the next 5 years at €40,000 p.a. The rent payable in year 11 and subsequent years will be set in accordance with a rent review clause. The average annual rent is calculated on the rent and for the years as declared:

$$\begin{array}{rcl} 5 \text{ years} \times \text{€}30,000 & = & \text{€}150,000 \\ 5 \text{ years} \times \text{€}40,000 & = & \underline{\text{€}200,000} \\ & & \text{€}350,000 \end{array}$$

i.e. the average annual rent is €35,000 (i.e. €350,000 ÷ 10).

Rent payable in advance is chargeable as rent and not as a premium.

### Example 3

A granted B a lease for a term of 3 years at a rent of €2,000 p.a. The lease provided that the total of the rent due i.e. €6,000 should be paid on the signing of the lease. Duty is chargeable on the average annual rent of €2,000.

A lease for a definite term of less than a year bears the same rate of duty as a lease for a year i.e. 1%.

### Example 4

A grants B a lease for a term of 9 months. The rent payable is €600. The duty chargeable is €6.

### *Calculation of duty on premium*

In the case of a premium the rates are similar to those set out in the “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” head of charge (see commentary above). Insertion of a transaction certificate will be necessary to qualify for a rate of duty less than 9% in the case of non-residential property. A transaction certificate is required in all cases where residential property is involved. *Consanguinity relief does not apply.*

The consideration for stamp duty purposes is consideration which consists of money, stock or security (see paragraph (3) of head of charge) or the value of any produce or goods (see *section 51*) which forms part of the consideration.

### *Rent review clause*

A rent review clause is chargeable under paragraph (5). However, if the Revenue Commissioners are not satisfied about the genuineness of the rent expressed in the lease and how the rent review clause is expressed to operate they may invoke *section 55*.

### *Option to renew*

A lease with an option to renew is chargeable only in relation to the original specified term.

### *Certificates Required*

All instruments chargeable under this head of charge must contain one of the certificates provided for in *section 53(6)*. In addition, exemptions and reliefs from stamp duty are dependent on the appropriate certificates being contained in the instrument i.e.

- rate of duty in respect of the premium (see above),
- new dwellinghouse or apartment with floor area certificate exemption (see *sections 91* and *91A*),
- new dwellinghouse or apartment relief (see *section 92*), and
- first time purchaser relief (see *section 92B*).

### ***Stamps Required***

In addition to money stamps the instrument may also need to be impressed with—

- a denoting stamp (see *section 11*),
- a particulars delivered stamp (see *section 12*), and/or
- an adjudication stamp (see *section 20*).

### **ORDER for the payment of money.**

The definition of “bill of exchange” in *section 1* includes orders for the payment of money and, consequently, such orders are chargeable under the “BILL OF EXCHANGE” head of charge.

### **PARTITION or DIVISION.**

See *section 38*.

### **POLICY OF INSURANCE other than Life Insurance where the risk to which the policy relates is located in the State.**

See *sections 59, 61* and *62* and *Part 7*.

### **RELEASE or RENUNCIATION of any property, or of any right or interest in any property.**

See *section 63*.

If the effect of the release is to convey property, or any right or interest in property, to another person then the release is chargeable as a conveyance. If the release is on sale then it is chargeable as a conveyance on sale.

#### **Example**

A has a life interest in a farm. On her death the farm will pass to her brother, B. A executes a release of her life interest in favour of B in consideration of B paying A €10,000. The release is chargeable as a conveyance on sale.

### **SHARE WARRANT issued under the provisions of the Companies Act, 1963, and STOCK CERTIFICATE TO BEARER, and any instrument to bearer issued by or on behalf of any company or body of persons formed or established in the State and having a like effect as such a share warrant or such a stock certificate to bearer, expressed in the currency of the State.**

See *section 64, 65* and *66* and *Part 7*.

Section 95 of the Companies Act, 1963, provides that the re-issue of a debenture or the issue of another debenture in its place is to be treated as the issue of a new debenture for the purposes of stamp duty.

### **SURRENDER of any property, or of any right or interest in any property.**

See *section 67*.

If the effect of the surrender is to convey property, or any right or interest in property, to another person then the surrender is chargeable as a conveyance. If the surrender is on sale then it is chargeable as a conveyance on sale.

**TRANSFER.**

These instruments are chargeable under the “CONVEYANCE or TRANSFER” heads of charge.

## SCHEDULE 2

See *section 81*.

### **Qualifications for Applying for Relief From Stamp Duty in respect of Transfers to Young Trained Farmers**

1. Qualifications awarded by Teagasc:

- (a) Diploma in Farming;
- (b) Diploma in Commercial Horticulture;
- (c) Diploma in Amenity Horticulture;
- (d) Diploma in Pig Production;
- (e) Diploma in Poultry Production.

2. Qualifications awarded by the Farm Apprenticeship Board:

- (a) Certificate in Farm Management;
- (b) Certificate in Farm Husbandry;
- (c) Trainee Farmer Certificate.

3. Qualifications awarded by a third-level institution:

- (a) Degree in Agricultural Science awarded by the National University of Ireland through University College Dublin;
- (b) Degree in Horticultural Science awarded by the National University of Ireland through University College Dublin;
- (c) Degree in Veterinary Science awarded by the National University of Ireland through University College Dublin;
- (d) Degree in Rural Science awarded by the National University of Ireland through University College Cork or by the University of Limerick;
- (e) Diploma in Rural Science awarded by the National University of Ireland through University College Cork;
- (f) Degree in Dairy Science awarded by the National University of Ireland through University College Cork;
- (g) Diploma in Dairy Science awarded by the National University of Ireland through University College Cork;

4. Certificates awarded by the National Council for Educational Awards:

- (a) National Certificate in Agricultural Science studied through Kildalton Agricultural College and Waterford Regional Technical College;
- (b) National Certificate in Business Studies (Agri-business) studied through the Franciscan Brothers Agricultural College, Mountbellew, and Galway Regional Technical College.

## SCHEDULE 2A

See *section 81A*.

### **Qualifications for Applying for Relief From Stamp Duty in Respect of Transfers to Young Trained Farmers**

1. Qualifications awarded by the Further Education and Training Awards Council (FETAC):
  - (a) Vocational Certificate in Agriculture — Level 3;
  - (b) Advanced Certificate in Agriculture;
  - (c) Vocational Certificate in Horticulture — Level 3;
  - (d) Vocational Certificate in Horse Breeding and Training — Level 3;
  - (e) Vocational Certificate in Forestry — Level 3;
  - (f) Awards other than those referred to in subparagraphs (a) to (e) of this paragraph which are at a standard equivalent to the standard of an award under subparagraph (a) of this paragraph.
  
2. Qualifications awarded by the Higher Education and Training Awards Council (HETAC):
  - (a) National Certificate in Agriculture;
  - (b) National Diploma in Agriculture;
  - (c) National Certificate in Science in Agricultural Science;
  - (d) National Certificate in Business Studies in Agri-Business;
  - (e) National Certificate in Technology in Agricultural Mechanisation;
  - (f) National Diploma in Horticulture;
  - (g) National Certificate in Business Studies in Equine Studies;
  - (h) National Certificate or Diploma awards other than those referred to in subparagraphs (a) to (g) of this paragraph.
  
3. Qualifications awarded by other third-level institutions:
  - (a) Primary degrees awarded by the faculties of General Agriculture and Veterinary Medicine at University College Dublin;
  - (b) Bachelor of Science (Education) in Biological Sciences awarded by the University of Limerick;
  - (c) Bachelor of Science in Equine Science awarded by the University of Limerick;
  - (d) Diploma or Certificate in Science (Equine Science) awarded by the University of Limerick.

## SCHEDULE 2B

See *section 81AA*.

### Qualifications for Applying for Relief From Stamp Duty in respect of Transfers to Young Trained Farmers

#### 1. Qualifications awarded by the Further Education and Training Awards Council:

- (a) Level 6 Advanced Certificate in Farming;
- (b) Level 6 Advanced Certificate in Agriculture;
- (c) Level 6 Advanced Certificate in Dairy Herd Management;
- (d) Level 6 Advanced Certificate in Drystock Management;
- (e) Level 6 Advanced Certificate in Agricultural Mechanisation;
- (f) Level 6 Advanced Certificate in Farm Management;
- (g) Level 6 Advanced Certificate in Machinery and Crop Management;
- (h) Level 6 Advanced Certificate in Horticulture;
- (i) Level 6 Advanced Certificate in Forestry;
- (j) Level 6 Advanced Certificate in Stud Management;
- (k) Level 6 Advanced Certificate in Horse-manship.

#### 2. Qualifications awarded by the Higher Education and Training Awards Council:

- (a) Higher Certificate in Agriculture;
- (b) Bachelor of Science in Agriculture;
- (c) Higher Certificate in Agricultural Science;
- (d) Bachelor of Science in Agricultural Science;
- (e) Bachelor of Science (Honours) in Land Management, Agriculture;
- (f) Bachelor of Science (Honours) in Land Management, Horticulture;
- (g) Bachelor of Science (Honours) in Land Management, Forestry;
- (h) Higher Certificate in Engineering in Agricultural Mechanisation;
- (i) Bachelor of Business in Rural Enterprise and Agri-Business;
- (j) Bachelor of Science in Agriculture and Environmental Management;
- (k) Bachelor of Science in Horticulture;
- (l) Bachelor of Arts (Honours) in Horticultural Management;
- (m) Bachelor of Science in Forestry;
- (n) Higher Certificate in Business in Equine Studies;
- (o) Bachelor of Business in Equine Studies.

#### 3. Qualifications awarded by other third-level institutions:

- (a) Bachelor of Agricultural Science — Animal Crop Production awarded by University College Dublin;
- (b) Bachelor of Agricultural Science — Animal Science awarded by University College Dublin;
- (c) Bachelor of Agricultural Science — Food and Agribusiness Management awarded by University College Dublin;
- (d) Bachelor of Agricultural Science — Forestry awarded by University College Dublin;
- (e) Bachelor of Agricultural Science — Horticulture, Landscape and Sportsturf Management awarded by University College Dublin;
- (f) Bachelor of Veterinary Medicine awarded by University College Dublin;
- (g) Bachelor of Science in Equine Science awarded by the University of Limerick;
- (h) Diploma in Equine Science awarded by the University of Limerick.

**SCHEDULE 3**

**Enactments Repealed or Revoked**

*See section 160.*

**SCHEDULE 4**

**Consequential Amendments**

*See section 162.*

## Appendix 1

### Terms defined in Interpretation Act

This Appendix sets out those terms, used in the Stamp Duties Consolidation Act, 1999, which are defined in section 21 of the Interpretation Act 2005. The definitions contained in the 2005 Act apply unless the context otherwise requires.

<i>Interpretation Act 2005</i>	<i>Stamp Duties Consolidation Act 1999</i>
affidavit	ss134 and 157
the Circuit Court	ss21(2), 134(1) and 159(2)
Dáil Éireann	ss3(5), 29(8), 53(8), 78(2), 91A(9), 92(5) and 159B(8)(b)
the District Court	ss134(1), 140, 141(1), 149(2) and 159(2)
the Government	ss113(a)(i)
Great Britain	s113(a)(iv)
the High Court	ss21(2), 92B(8)(b) (“decree of nullity”) and 138(2)
land	21(5), 31(1)(b), 35(1), 50, 82(1), 93A, 94(2), 95(2) and (3), 99, 99A, 100(1), 106A and 121
month	ss14(2), 26, 36(2)(b), 45A(2), (4) and (6), 59(1)(a), 61(2)(c), 68(1) (“relevant period”), 75(2)(a) and (4)(b)(ii), 77(2)(e)(ii), 80(3)(b) and (9), 81(5)(a), 81A(9)(c), 87(1) (“stock borrowing”) and (3), 87A(1), (3) and (4), 91(2)(c), 91A(6)(b), 92(2)(b), 92A(3)(b), 92B(4)(b), 117(3), 123(2), (7) and (11)(b), 123A(2), (7) and (11)(b), 123B(2), 124(1)(a) (“relevant period”), (1)(b), (2)(a) (“relevant period”), (2)(b) and (5), 125(1) (“quarter”), 126(1)(a) (“relevant period”) and (7), 126A(1)(a) (“year 2001”), 141(3), 148(1) and 156
oath	ss140 and 157
the Oireachtas	ss3(6), 80(2)(a), 86(a), 111 and 113(a)(i)
statutory declaration	ss20(9), 29(5), 53(5), 75(4), 79(6)(a) and (7)(a), 80(7)(a) and (8)(a), 151(1), 155(2) and 157
writing	ss1(1), (“instrument”, “policy of insurance”), 2(3)(a), 6, 8(6), 10(2), 21(3), 36(2)(b), 75(4), 76(1) and (4), 81(3)(b), 81A(7)(b), 81AA(8)(b), 81B(1)(b)(iii), (2)(d) and (3), 91(2)(b)(ii), 91A(1)(b)(iii) and (iv), (2) and (5), 92(1)(b)(ii), 92A(2)(b)(ii), 92B(3)(b)(ii), 108A(3)(b), 123(2), 123A(2), 123B(2), 124(1)(b) and (2)(b), 125(2), 126(2), 126A(2) and (7)(a), 128(2), 139(e), 144, 151(1)(a)
year	ss1(1) (“child”, “residential property”), 3(6), 12(2), 18, 29(4)(b) and (7), 33(2), 34, 35(1), 42(1) and (2), 50, 53(4)(b) and (7), 76(1), 77(2), 79(7)(b), 80(8)(b) and (c), 81(1) (“young trained farmer”), (3)(b), (5) and (7)(a)(i) and (ii), 81A(1) (“young trained farmer”), (3)(a), (9)(c) and (d), and (11)(a)(i) and (ii), 81AA(1) (“young trained farmer”), 81B(1)(a) (“valid consolidation certificate”), (2)(d), (3) and (9)(a), 85(2)(b)(iii), 87(4), 87(5), 87A(5), 91(2)(b)(ii), 91A(4)(b), 92(1)(b)(ii), 92A(2)(ii), 92B(3)(ii), 119(4) to (6), 120A, 123(1) (“due date”), (2) and (11), 123A(1) (“due date”), (2) and (11), 123B(2) and (3), 124(1)(a) (“relevant period”), (2)(a) (“relevant period”), (5)(a)(i) and (ii), and (5A), 125(2), 151(2)(a), 152, 154, 159A(1), 159C(1) (“relevant period”) and 163(3)

In addition section 18 of the Interpretation Act 2005, provides that the word “person”, unless the contrary intention appears, shall be construed as importing a body corporate (whether a corporation aggregate or a corporation sole) and an unincorporated body of persons as well as an individual.

## Appendix 2

### 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 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*

**Re: X to Y - Conveyance/Lease Dated** \_\_\_\_\_

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.

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

In relation to the above-mentioned sale/lease:

I/we state that the "aggregate consideration"\* is: € \_\_\_\_\_

I/we estimate the "residential consideration"\*\*\* to be: € \_\_\_\_\_

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:

I/we state that the "aggregate consideration"\* is: € \_\_\_\_\_

I/we estimate the "residential consideration"\*\*\* to be: € \_\_\_\_\_

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**

### Appendix 3

#### Rates of Duty and Certificates – Residential Property, Non-Residential Property and Shares

**Table 1**

*Rates of stamp duty for Conveyances on Sale or Lease Premiums of Residential Property*

<b>Consideration (or Aggregate Consideration) exceeds €127,000**</b>	<b>Full Rate</b> (for instruments executed on or after 5 November 2007)	<b>First Time Buyer Rate</b> (for instruments executed on or after 31 March 2007)
First €125,000	Nil	*Exempt
Next €875,000	7%	*Exempt
Excess over €1,000,000	9%	*Exempt

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

**Table 1A**

*Rates of stamp duty for Conveyances on Sale or Lease Premiums of Residential Property*

<b>Aggregate Consideration</b>	<b>First Time Buyer Rate</b> (for instruments executed before 2 December 2004)	<b>First Time Buyer Rate</b> (for instruments executed on or after 2 December 2004 and before 31 March 2007)	<b>First Time Buyer Rate</b> (for instruments executed on or after 31 March 2007)	<b>Full Rate</b> (for instruments executed before 5 November 2007)
Not exceeding €127,000	*Exempt	*Exempt	*Exempt	*Exempt
€127,001 - €190,500	*Exempt	*Exempt	*Exempt	3%
€190,501 - €254,000	3%	*Exempt	*Exempt	4%
€254,001 - €317,500	3.75%	*Exempt	*Exempt	5%
€317,501 - €381,000	4.5%	3%	*Exempt	6%
€381,001 - €635,000	7.5%	6%	*Exempt	7.5%
Over €635,000	9%	9%	*Exempt	9%

**Table 2**

*Rates of stamp duty for Conveyances on Sale or Lease premiums of Non-Residential Property*

<b>Aggregate Consideration</b>	<b>Rate of Duty for instruments executed on or after 15 October 2008</b>	<b>Certificate No.</b>
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
Over €80,000	6%	Nos. 3A/B

<b>Aggregate Consideration</b>	<b>Rate of Duty for instruments executed before 15 October 2008</b>	<b>Certificate No.</b>
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

N.B. Where applicable VAT should be excluded from the chargeable consideration.

\* 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*

<b>Transaction Type</b>	<b>First Time Buyer</b>	<b>Owner Occupier</b>	<b>Investor</b>
Secondhand house	Nos. 3A/B + 5 + 6 + 7B + 8D/E/F <i>(*exempt from stamp duty)</i>	Nos. 3A/B + 8D/E/F <i>(full rate)</i>	Nos. 3A/B + 8D/E/F <i>(full rate)</i>
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 <i>(*exempt from stamp duty)</i>	Nos. 2C/D + 7A + 8D/E/F <i>(full rate on greater of site value or 25% of total price less VAT)</i>	Nos. 2A/B + 8D/E/F <i>(full rate on entire consideration less VAT)</i>
New House (floor area > 125 sq. m.) - if conveyance/lease gives effect to a contract for a completed house	Nos. 4A/B + 6 + 7A + 8D/E/F <i>(*exempt from stamp duty)</i>	Nos. 4A/B + 7A + 8D/E/F <i>(full rate on 25% of total price less VAT)</i>	Nos. 3A/B + 8D/E/F <i>(full rate on entire consideration less VAT)</i>
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 <i>(*exempt from stamp duty)</i>	Nos. 1 + 2A/B <i>(*exempt from stamp duty)</i>	Nos. 2A/B + 8D/E/F <i>(full rate on entire consideration less VAT)</i>
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 <i>(*exempt from stamp duty)</i>	Nos. 1 + 3A/B <i>(*exempt from stamp duty)</i>	Nos. 3A/B + 8D/E/F <i>(full rate on entire consideration less VAT)</i>

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

**Table 4**

***Wording of Certificates in Conveyances/Leases***

<b>Cert. No.</b>	<b>Wording of Certificates</b> (delete as appropriate)  Note: Knowingly furnishing an incorrect certificate is a Revenue Offence
1	<p>“It is hereby certified that</p> <p>(a) this instrument gives effect to the purchase of a dwellinghouse/apartment on the erection of that dwellinghouse/apartment,</p> <p>(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</p> <p>(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.”</p>
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> <p>section 29 (conveyance on sale combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 applies to this instrument, and</p> <p>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.”</p>
2D	<p>“It is hereby certified that—</p> <p>section 53 (lease combined with building agreement for dwellinghouse/apartment) of the Stamp Duties Consolidation Act 1999 applies to this instrument, and</p> <p>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.”</p>
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	<p>“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.”</p>
4A	<p>“It is hereby certified that—</p> <p>(a) this instrument gives effect to the purchase of a dwellinghouse/apartment on the erection of that dwellinghouse/apartment,</p> <p>(b) section 29 (conveyance on sale combined with building agreement for dwellinghouse/apartment) of the Stamps Duties Consolidation Act 1999 does not apply to this instrument, and</p> <p>(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.”</p>
4B	<p>“It is hereby certified that—</p> <p>(a) this instrument gives effect to the purchase of a dwellinghouse/apartment on the erection of that dwellinghouse/apartment,</p> <p>(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</p> <p>(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.”</p>
5	<p>“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.”</p>
6	<p>“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.”</p>
7A	<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 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.”</p>
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 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	“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.”
8E	“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.”
8F	“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).”
9	<p>“It is hereby certified that —</p> <p>(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,</p> <p>(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,</p> <p>(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,</p> <p>(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</p> <p>(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.”</p>
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.”

**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.

**Table 5**

*Wording of Certificate to be included on Stock Transfer Forms where the consideration is €1,000 or less*

<b>Cert. No.</b>	<b>Wording of Certificate</b>
1	Note: Knowingly furnishing an incorrect certificate is a Revenue Offence  “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.”

## Appendix 4

### Rates of Duty applying under sections 92A and 92C

#### **Section 92A Residential property owner occupier relief**

Rates of duty applicable to instruments executed on or after 15 June 2000 and before 6 December 2001 subject to compliance with conditions.

<b>Aggregate Consideration (other than rent)</b>	<b>Effective Rate</b>
not exceeding £100,000	0%
£100,001 to £150,000	3%
£150,001 to £200,000	4%
£200,001 to £250,000	5%
£250,001 to £300,000	6%
£300,001 to £500,000	7.5%
greater than £500,000	9%

#### **Section 92C Residential property investor relief (new houses)**

Rates of duty applicable to instruments executed on or after 27 February 2001 and before 6 December 2001.

<b>Aggregate Consideration (other than rent)</b>	<b>Effective Rate</b>
not exceeding £100,000	3%
£100,001 to £150,000	3%
£150,001 to £200,000	4%
£200,001 to £250,000	5%
£250,001 to £300,000	6%
£300,001 to £500,000	7.5%
greater than £500,000	9%

## Appendix 5

### Miscellaneous Acts which contain Stamp Duty Exemptions

The following Acts, the relevant extracts from which are set out in the following pages, contain exemptions from the stamp duty chargeable under section 2(1) of the Stamp Duties Consolidation Act, 1999:

1. Excise Permit Act, 1832 - section 6,
2. Charitable Loan Societies (Ireland) Act, 1843 - section 26,
3. Landed Property Improvement (Ireland) Act, 1847 - section 59,
4. Common Law Procedure Amendment (Ireland) Act, 1856 - section 36,
5. Customs and Inland Revenue Act, 1889 - section 13,
6. Merchant Shipping Act, 1894 - sections 108(1), 196(1), 309(2), 320(4), 342(2), 395(7), 563, 721 and 731,
7. Friendly Societies Act, 1896 - section 33,
8. Congested Districts Board (Ireland) Act, 1899 - section 3(4),
9. Irish Land Act, 1903 - section 50,
10. Pilotage Act, 1913 - section 35(2),
11. Electricity (Supply) Act, 1927 - section 95,
12. Land Act, 1931 - section 2,
13. National Stud Act, 1945 - sections 5(3) and (4),
14. Forestry Act, 1946 - sections 19(12), 20(7), 21(7) and 26(8),
15. Alginat Industries (Ireland) Limited (Acquisition of Shares) Act, 1949 - section 2(2),
16. Irish News Agency Act, 1949 - section 4(3),
17. Transport Act, 1950 - section 67(4) and (5),
18. Erne Drainage and Development Act, 1950 - section 12,
19. Land Act, 1950 - sections 27(4), 28(8) and 30(19),
20. State Property Act, 1954 - section 6(2),
21. Statute of Limitations 1957 - section 60,
22. Land Act, 1965 - section 5(3)(a),
23. Succession Act, 1965 - sections 52(8) and 55(17),
24. Diseases of Animals Act, 1966 - section 6,
25. Housing Act, 1966 - section 50,
26. Diplomatic Relations and Immunities Act, 1967 - Articles 23, 28 and 34 of the First Schedule, Articles 32, 49 and 60 of the Second Schedule, Sections 7 and 8 of the Third Schedule, Sections 9 and 10 of the Fourth Schedule and Article 7 of the Fifth Schedule,
27. Higher Education Authority Act, 1971 - section 18,
28. Central Bank Act, 1971 - section 42(2) and (3) and section 48(7),
29. National College of Art and Design Act, 1971 - section 29,
30. Family Home Protection Act, 1976 - section 12(3),
31. Wildlife Act, 1976 - section 55(13),
32. Údarás na Gaeltachta Act, 1979 - section 25,
33. Irish Film Board Act, 1980 - section 33,
34. National Film Studios of Ireland Limited Act, 1980 - section 17,
35. Housing Finance Agency Act, 1981 - section 16,
36. Postal and Telecommunications Services Act, 1983 - sections 68(2) and 106(1),
37. Industrial Development Act, 1986 - section 17,
38. Transport (Re-organisation of Córas Iompair Éireann) Act, 1986 - section 31,
39. Building Societies Act, 1989 - section 118,
40. Trustee Savings Banks Act, 1989 - section 64,
41. Insurance Act, 1990 - section 8(2),
42. Social Welfare (Consolidation) Act, 2005 – section 281,
43. Industrial Development Act, 1995 - section 9,
44. Harbours Act, 1996 - section 70(2),
45. National Cultural Institutions Act, 1997 - sections 41 and 61(1),
46. Credit Union Act, 1997 - section 185,
47. Air Navigation and Transport (Amendment) Act, 1998 - section 57, and
48. Asset Covered Securities Act, 2001 – section 104.

The relevant extracts from the listed Acts are set out below:

**1 Excise Permit Act, 1832 - 2 & 3 Will 4., c.16**

6.—And it be further enacted, that every request note for any permit shall contain the date thereof, and the name of the place from which and the place to which the commodities therein mentioned are to be carried, and the mode of conveyance by which such commodities are to be removed, and shall likewise contain the real name and surname and place of abode of the person or persons sending such commodities, and of the person to whom they are to be sent, and, in case of a company or copartnership, the name of the firm, company, or copartnership, together with such other particulars as the Commissioners of Excise shall from time to time direct or appoint, or as shall be required by any Act or Acts relating to the commodities in respect of which the permit shall be required; and every such request note shall be signed by the person requiring the permit, or by his or her known clerk or servant; and no permit shall be granted on any request note which shall not be so signed, and contain the several particulars aforesaid: provided always, that no such request note or requisition shall be liable to any stamp duty thereon.

**2 Charitable Loan Societies (Ireland) Act, 1843 - 6 & 7 Vict., c.91**

26.—And be it enacted that no note or security for the repayment of any loan made by any society established or acting under the provisions of this Act, nor any receipt or entry in any book of receipt for money lent or paid, nor any debenture, or transfer, or draft, or order, nor any appointment of any agent, nor any bond or security, nor other instrument or document whatever, required or authorised to be given, issued, made, or provided in pursuance of the rules of any such society or of this Act, shall be subject to or chargeable with any stamp duty whatsoever.

**3 Landed Property Improvement (Ireland) Act, 1847 – 10 & 11 Vict., c.32**

59.—And be it enacted, that no bond, obligation, or other security, contract, agreement, or other instrument whatever, taken or made to or by the [Commissioners of Public Works in Ireland], nor any affidavit, deposition, release, receipt, or discharge to be respectively taken or made under and by virtue of this Act to or by them, nor any power of attorney to receive from the said Paymaster of Civil Services any monies advanced on account of loans under this Act, nor any other instrument whatsoever executed under the provisions of this Act, nor any memorial thereof for registration, shall be liable to any stamp duty whatever.

**4 Common Law Procedure Amendment (Ireland) Act, 1856 - 19 & 20 Vict., c.102**

36.—No document made or required under the provisions of this Act shall be liable to any stamp duty.

**5 Customs and Inland Revenue Act, 1889 - 52 & 53 Vict., c.7**

13.—(1) Any person may cause an attested copy (which shall be exempt from stamp duty) of any document which creates a liability for payment of any succession duty, or duty herein-before imposed by this part of this Act, other than a testamentary document admitted to probate, to be deposited with the Commissioners of Inland Revenue at their principal office in London, Edinburgh, or Dublin, as the case may require, and such copy shall be received at that office.

**6 Merchant Shipping Act, 1894 – 57 & 58 Vict., c.60**

108.—(1) Every indenture of apprenticeship to the sea service shall be executed in duplicate, and shall be exempt from stamp duty.

196.—(1) The wages of a seaman volunteering into the Navy may be paid by bill drawn upon the owner, and payable at sight to the order of the Accountant-General of the Navy, and such bill shall be exempt from stamp duty.

309.—(2) The bond (*given by the master of an emigrant ship*) shall be executed in duplicate, and shall not be liable to stamp duty.

320.—(4) Contract tickets (*for passengers*) under this section shall not be liable to stamp duty.

342.—(2) The bond (*given by a passage broker*) shall be renewed on each occasion of obtaining a licence, and shall not be liable to stamp duty.

395.—(7) All such indentures and agreements (*for the sea-fishing service*) made in conformity with this part (*Part IV.: Fishing Boats*) of this Act shall be exempt from stamp duty.

563.— Any bond, statement, agreement, or other document made or executed in pursuance of the provisions of this part (*Part IX.*) of this Act relating to salvage by Her Majesty's ships shall, if made or executed out of the United Kingdom, be exempt from stamp duty.

721.—The following instruments shall be exempt from stamp duty:—

- (a) Any instruments used for carrying into effect the First Part of this Act.
- (b) Any instruments used by or under the direction of the Board of Trade in carrying into effect the Second, Fifth, Eleventh, and Twelfth Parts of this Act; and
- (c) Any instruments which are by those parts of this Act required to be in a form approved by the Board of Trade, if made in that form.

731.—All lighthouses, buoys, beacons, and all light dues, and other rates, fees, or payments accruing to or forming part of the Mercantile Marine Fund, and all premises or property belonging to or occupied by any of the general lighthouse authorities or by the Board of Trade, which are used or applied for the purpose of any of the services for which those dues, rates, fees, and payments are received, and all instruments or writings used by or under the direction of any of the general lighthouse authorities or of the Board of Trade in carrying on those services, shall be exempted from all public, parochial, and local taxes, duties, and rates of every kind.

## **7 Friendly Societies Act, 1896 – 59 & 60 Vict., c.25**

33.—Stamp duty shall not be chargeable upon any of the following documents:—

- (a) Draft or order or receipt given by or to a registered society or branch in respect of money payable by virtue of its rules or this Act:
- (b) Letter or power of attorney granted by any person as trustee for the transfer of any money of a registered society or branch invested in his name in the public funds:
- (c) Bond given to or on account of a registered society or branch or by the treasurer or other officer thereof:
- (d) Policy of insurance, or appointment or revocation of appointment of agent, or other document required or authorised by this Act or by the rules of registered society or branch.

## **8 Congested Districts Board (Ireland) Act, 1899 – 62 & 63 Vict., c.18**

3.—(4) No stamp duty shall be payable on any purchase of land by the Board for the purpose of sales to tenants.

## **9 Irish Land Act, 1903 - 3 Edw. 7., c.37**

50.—No stamp duty shall be payable on any order or instrument made or issued under the Land Purchase Acts, or Part II of this Act, whereby any land in respect of which an advance is made under those enactments is vested in any person or is conveyed, or agreed to be conveyed to any person.

## **10 Pilotage Act, 1913 – 2 & 3 Geo. 5., c.31**

35.—(2) Any bond given by a pilot in conformity with byelaws made for the purpose under this Act shall not be liable to stamp duty, and a pilot shall not be called upon to pay any expense in relation to the bond other than the actual expense of preparing the same.

#### **11 Electricity (Supply) Act, 1927 – No. 27 of 1927**

95.—Electricity shall be deemed to be goods, wares, or merchandise for the purpose of section 31 of the Stamp Duties Consolidation Act, 1999 (which makes certain contracts chargeable with stamp duty as conveyances on sale).

#### **12 Land Act, 1931 – No. 11 of 1931**

2.—No stamp duty shall be chargeable or payable on any agreement, conveyance, deed of charge, memorial, or other instrument (including instruments executed but not stamped before the passing of this Act) made for the purposes of or in connection with the sale by the Land Commission under or in pursuance of the Land Purchase Acts of land vested in them nor on any such instrument required by the Land Commission to be made for securing the repayment of moneys advanced by them.

#### **13 National Stud Act, 1945 - No. 31 of 1945**

5.—(3) No stamp duty shall be payable on any transfer of shares of the [Irish National Stud Company].

(4) An instrument made under section 7 or section 8 of this Act and sealed with the official seal of the Minister for Agriculture shall not, by reason only of such seal being affixed thereto, be rendered liable to any higher stamp duty than if it were an instrument under hand only.

*(Section 7 enables the Minister for Agriculture to make leases of the National Stud Farm and section 8 enables the Minister for Agriculture to grant licences to use and occupy the National Stud Farm.)*

#### **14 Forestry Act, 1946 – No. 13 of 1946**

19.—(12) No stamp duty shall be payable on any extinguishment order ... under subsection (11) of this section (*i.e. an extinguishment order made by the Lay Commissioners: the members of the Lay Commissioners are drawn from the membership of the Land Commission*).

20.—(7) No stamp duty shall be payable on any order under subsection (1) of this section ... (*i.e. an order granting a right of way for the purpose of transporting timber from a wood or forest to a public road or to a railway or waterway*).

21.—(7) No stamp duty shall be payable on any order under subsection (1) of this section ... (*i.e. an order granting the Minister for Lands a right of way over other land in connection with any land held by the Minister for the purposes of this Act*).

26.—(8) No stamp duty shall be payable on any vesting order ... under subsection (7) of this section (*i.e. an order vesting land in the Minister for Lands*).

#### **15 Alginat Industries (Ireland) Limited (Acquisition of Share) Act, 1949 – No. 22 of 1949**

2.—(2) No stamp duty shall be payable in respect of the acquisition of the shares [in Alginat Industries (Ireland) Limited by the Minister for Agriculture and Food].

#### **16 Irish News Agency Act, 1949 – No. 33 of 1949**

4.—(3) No stamp duty shall be payable on any transfer of shares of the [Irish News Agency].

#### **17 Transport Act, 1950 – No. 12 of 1950**

67.—(4) Stamp duty shall not be chargeable on an arrangement under section 26 or any order under section 27.

(5) The amount of all stamp duties paid by [C  ras Iompair   ireann] on any instrument which is executed in order to supplement the transfer, effected by this Act, of the property of either dissolved undertaker or on any instrument which is executed in order to supplement any arrangement under section 26 or any order under section 27, shall be refunded to [C  ras Iompair   ireann] out of moneys provided by the Oireachtas.

*(An arrangement under section 26 is an arrangement for the voluntary acquisition and operation of transport undertakings and an order under section 27 is an order transferring to [C  ras Iompair   ireann] certain functions of the Minister for Industry and Commerce or the Commissioners of Public Works in Ireland.)*

## **18 Erne Drainage and Development Act, 1950 – No. 15 of 1950**

12.—Notwithstanding anything to the contrary in any of the enactments relating to stamp duty, stamp duty shall not be chargeable in respect of any agreement entered into pursuant to this Act by the [Electricity Supply Board] to the [Ministry of Finance for Northern Ireland].

## **19 Land Act, 1950 – No. 16 of 1950**

27.—(4) No stamp duty shall be chargeable or payable on any instrument by which a purchase [by the Land Commission] under this section is effected.

28.—(8) No stamp duty shall be payable on any transfer order ... under subsection (7) of this section (*i.e. an order vesting the land which was the subject of a purchase order under section 27*).

30.—(19) No stamp duty shall be payable on any instrument under this section or either of the two next following sections.

*(Sections 31 and 32 relate to certain trusts constituted for the purposes referred to in section 4 of the Irish Land Act, 1903, and section 18 of the Irish Land Act, 1909, as extended by section 30(3).)*

## **20 State Property Act, 1954 – No. 25 of 1954**

6.—(2) No stamp duty shall be payable on any warrant under subsection (1) of this section (*i.e. a warrant under the official seal of the Minister for Finance vesting State land in a specified State authority*).

## **21 Statute of Limitations, 1957 – No. 6 of 1957**

60.—No acknowledgment [under sections 51 to 57] shall be deemed to be an agreement within the meaning of the Stamp Duties Consolidation Act, 1999.

*(Section 51 concerns the acknowledgment by the person in possession of land of the title of the person (other than a mortgagee) to whom a right of action to recover the land has accrued; section 52 concerns, inter alia, the acknowledgment by the person in possession of land of the mortgagee's title to the land in an action by the mortgagee to recover the land; section 53 concerns the acknowledgment by the person in possession of land, or the acknowledgment by the person liable for a debt secured by an incumbrance, of the debt in an action by the incumbrancer claiming sale of the land has accrued; section 54 concerns the acknowledgment by the mortgagee of the title of the mortgagor or his equity of redemption in an action to redeem the land in the mortgagee's possession; section 55 concerns the acknowledgment by the person in possession of land of a personal right in or over land in an action in respect of that right; section 56 concerns the acknowledgment of by a person liable for a debt of that debt, etc., and section 57 concerns the acknowledgment of the person accountable in an action claiming the personal estate of a deceased person or to any share or interest therein.)*

## **22 Land Act, 1965 – No. 2 of 1965**

5.—(3)(a) Stamp duty shall not be chargeable on any instrument made for the purpose of this section.

*(This section concerns advances for the purchase of land by persons in congested areas.)*

## **23 Succession Act, 1965 – No. 27 of 1965**

52.—(8) This section shall not operate to impose any stamp duty in respect of an assent.

*(This section deals with assents or transfers by personal representatives.)*

55.—(17) Where any property is appropriated under the provisions of this section, a conveyance thereof by the personal representatives to the person to whom it is appropriated shall not, by reason only that the property so conveyed is accepted by the person to whom it is conveyed in or towards the satisfaction of a legacy or a share in residuary estate, be liable to any higher stamp duty than that payable on a transfer of personal property for the like purpose.

**24 Diseases of Animals Act, 1966 – No. 6 of 1966**

6.—No stamp duty shall be payable, on ... any appointment, certificate, declaration, licence or thing under this Act ...

**25 Housing Act, 1966 – No. 21 of 1966**

50.— No stamp duty shall be payable on any agreement, deed, or other instrument relating to a letting of a dwelling mentioned in subsection (3) of section 58 of this Act on a tenancy for a month or a less period than a month.

**26 Diplomatic Relations and Immunities Act, 1967 – No. 8 of 1967**

*FIRST SCHEDULE- Vienna Convention on Diplomatic Relations*

Article 23

1. The sending State and the head of the mission shall be exempt from all national, regional or municipal dues and taxes in respect of the premises of the mission, whether owned or leased, other than such as represent payment for specific services rendered.

2. The exemption from taxation referred to in this Article shall not apply to such dues and taxes payable under the law of the receiving State by persons contracting with the sending State or the head of the mission.

Article 28

The fees and charges levied by the mission in the course of its official duties shall be exempt from all dues and taxes.

Article 34

A diplomatic agent shall be exempt from all dues and taxes, personal or real, national, regional or municipal, except:

(b) dues and taxes on private immovable property situated in the territory of the receiving State, unless he holds it on behalf of the sending State for the purposes of the mission;

(f) registration, court or record fees, mortgage dues and stamp duty, with respect to immovable property, subject to the provisions of Article 23.

*SECOND SCHEDULE - Vienna Convention on Consular Relations*

Article 32

1. Consular premises and the residence of the career head of consular post of which the sending State or any person acting on its behalf is the owner or lessee shall be exempt from all national, regional or municipal dues and taxes whatsoever, other than such as represent payment for specific services rendered.

2. The exemption from taxation referred to in paragraph 1 of this Article shall not apply to such dues and taxes if, under the law of the receiving State, they are payable by the person who contracted with the sending State or with the person acting on its behalf.

## Article 49

1. Consular officers and consular employees and members of their families forming part of their households shall be exempt from all dues and taxes, personal or real, national, regional or municipal, except:

(b) dues or taxes on private immovable property situated in the territory of the receiving State, subject to the provisions of Article 32;

(f) registration, court or record fees, mortgage dues and stamp duties, subject to the provisions of Article 32.

## Article 60

1. Consular premises of a consular post headed by an honorary consular officer of which the sending State is the owner or lessee shall be exempt from all national, regional or municipal dues and taxes whatsoever, other than such as represent payment for specific services rendered.

2. The exemption from taxation referred to in paragraph 1 of this Article shall not apply to such dues and taxes if, under the laws and regulations of the receiving State, they are payable by the person who contracted with the sending State.

### *THIRD SCHEDULE - Convention on the Privileges and Immunities of the United Nations*

Section 7.—The United Nations, its assets, income and other property shall be—

(a) exempt from all direct taxes ....

Section 8.—While the United Nations will not, as a general rule, claim exemption from ... taxes on the sale of movable and immovable property which form part of the price to be paid, nevertheless when the United Nations is making important purchases for official use of property on which such ... taxes have been charged or are chargeable, Members will, whenever possible, make appropriate administrative arrangements for the remission or return of the amount of ... tax.

### *FOURTH SCHEDULE - Convention on the Privileges and Immunities of the Specialised Agencies of the United Nations*

Section 9.—The specialised agencies, their assets, income and other property shall be exempt:

(a) from all direct taxes ....

Section 10.—While the specialised agencies will not, as a general rule, claim exemption from ... taxes on the sale of movable and immovable property which form part of the price to be paid, nevertheless when the specialised agencies are making important purchases for official use of property on which such ... taxes have been charged or are chargeable, States parties to this Convention will, whenever possible, make appropriate administrative arrangements for the remission or return of the amount of ... tax.

### *FIFTH SCHEDULE - General Agreement on Privileges and Immunities of the Council of Europe*

## Article 7

The Council, its assets, income and other property shall be exempt:

(a) from all direct taxes ....

## **27 Higher Education Authority Act, 1971 - No. 22 of 1971**

18.—Stamp duty shall not be charged on any conveyance or other instrument executed for the purpose of vesting property or any interest in property in [An tÚdarás um Ard-Oideachas].

## **28 Central Bank Act, 1971 – No. 24 of 1971**

42.—(2) Stamp duty shall not be charged on any agreement made between the transferor and the transferee for the transfer, in whole or in part, to the transferee of the business to which the licence held by the transferor relates.

(3) Stamp duty shall not be charged on any instrument executed in order to supplement the transfers effected or deemed to be effected by sections 34 and 35 of this Act.

*(Section 34 concerns the transfer of accounts and section 35, the transfer of securities.)*

48.—(7) Stamp duty shall not be chargeable on the issue, assignment, negotiation or redemption of bonds [issued by the Central Bank of Ireland].

### **29 National College of Art & Design Act, 1971 – No. 28 of 1971**

29.—Stamp duty shall not be charged on any conveyance or other instrument executed for the purpose of vesting property or any interest in property in [Bord an Choláiste Náisiúnta Ealaíne is Deartha].

### **30 Family Home Protection Act, 1976 – No. 27 of 1976**

12.—(3) No stamp duty ... shall be payable in respect of any [notice registered in the Registry of Deeds pursuant to the Registration of Deeds Act, 1907, or under the Registration of Title Act, 1964, by a spouse stating that he is married to any person, being a person having an interest in unregistered property or in registered land].

### **31 Wildlife Act, 1976 – No. 39 of 1976**

55.—(13) No stamp duty shall be payable on any purchase order ... *(being an order to purchase land made by the Minister for Lands.)*

### **32 Údarás Na Gaeltachta Act, 1979 – No. 5 of 1979**

25.—No stamp duty shall be payable on any instrument under which any property is acquired by an tÚdarás and, for the purpose of this section, “property” includes interests and rights of any description.

### **33 Irish Film Board Act, 1980 – No. 36 of 1980**

33.—Stamp duty shall not be chargeable on any conveyance, transfer or other instrument executed for the purposes of vesting property or any interest in property in the [Irish Film Board].

### **34 National Film Studios of Ireland Limited Act, 1980 – No. 37 of 1980**

17.—Stamp duty shall not be chargeable in respect of any conveyance, transfer or other instrument executed for the purpose of vesting property or any interest in property in the [National Film Studios of Ireland Limited].

### **35 Housing Finance Agency Act, 1981 – No. 37 of 1981**

16.—Any bond, debenture or other security referred to in section 10(2) of this Act shall, for the purposes of section 86 of the Stamp Duties Consolidation Act, 1999, be regarded as being stock within the meaning of that section 86.

### **36 Postal and Telecommunications Services Act, 1983 – No. 24 of 1983**

68.—(2) Money orders and postal orders issued by [An Post] shall be exempt from stamp duty.

106.—(1) Every cheque, warrant, order, power of attorney or other document executed by [An Post] in relation solely to the business of the Savings Bank shall be exempt from stamp duty.

### **37 Industrial Development Act, 1986 – No. 9 of 1986**

17.—No stamp duty shall be payable on any instrument under which any land, easement, way-leave, water-right or other right whatsoever over or in respect of the land or water is acquired by the [Industrial Development Authority].

**38 Transport (Re-organisation of Córas Iompair Éireann) Act 1986 – No. 31 of 1986**

31.—... stamp duty shall not be chargeable on any licence under section 16.

(Section 16 enables licences to be granted by Córas Iompair Éireann to use land held by them.)

**39 Building Societies Act, 1989 – No. 17 of 1989**

118.—(1) Stamp duty shall not be chargeable on any instrument effecting the transfer of a share in a building society.

(2) Stamp duty, other than stamp duty provided for in Part 8 of the Stamp Duties Consolidation Act, 1999, shall not be chargeable on any transfer, conveyance or other instrument executed for the purposes of effecting an amalgamation of societies or a transfer of engagements under Part X or the conversion of a society into a public limited company under Part XI.

**40 Trustee Savings Banks Act, 1989 – No. 21 of 1989 (as amended by section 2 of the Trustee Savings Banks (Amendment) Act 2001 – No. 6 of 2001**

64.—Stamp duty, other than stamp duty provided for in sections 114 to 122 of the Stamp Duties Consolidation Act, 1999, shall not be chargeable on any transfer, conveyance or other instrument executed for the purposes of providing for or effecting—

- (a) an amalgamation of trustee savings banks under Part VI,
- (b) the reorganisation of a trustee savings bank into a company under section 57, including the transfer or other disposal to that company of all or part of the undertaking, property and rights of the trustee savings bank and of all or part of the liabilities or obligations thereof, including deposits in the said trustee savings bank and the liabilities referable thereto, or
- (c) the reorganisation of a relevant company into a banking company under section 57, including the transfer or other disposal to that banking company of all or part of the undertaking, property and rights of the relevant company and of all or part of the liabilities or obligations thereof, including deposits formerly in a trustee savings bank to which the relevant company succeeded and the liabilities referable thereto.

**41 Insurance Act, 1990 – No. 26 of 1990**

8.—(2) Stamp duty shall not be charged on any agreement, transfer, conveyance, assignment or lease whereby the business assets or liabilities of [Irish Life Assurance plc] are transferred or agreed to be transferred, in whole or in part, to the New Company.

**42 Social Welfare (Consolidation) Act, 2005 – No. 26 of 2005**

281.—Stamp duty shall not be chargeable upon any document by which any payment, refund, repayment or return under this Act is made.

**43 Industrial Development Act, 1995 – No. 29 of 1995**

9.—No stamp duty shall be payable on any instrument under which any land, easement, way leave, water right or other right whatsoever over or in respect of the land or water is acquired by the [Shannon Free Airport Development Company], Forfás, [Forbairt or the Industrial Development Agency (Ireland)].

**44 Harbours Act, 1996 – No. 11 of 1996**

70.—(2) A bond given by a pilot under subsection (1) shall not be liable to stamp duty and the pilot shall not be required to pay any expense in relation to the bond other than the actual expense of preparing the same.

**45 National Cultural Institutions Act, 1997 – No. 11 of 1997**

41.—Stamp duty shall not be chargeable on any conveyance, transfer or other instrument executed for the purpose of vesting property or any interest in property in [the Board of the National Museum of Ireland or the Board of the National Library of Ireland].

61.—(1) Sections ... 41 shall apply in relation to the National Gallery as they apply in relation to [the Board of the National Museum of Ireland or the Board of the National Library of Ireland] with the modification that the references to [the Board of the National Museum of Ireland or the Board of the National Library of Ireland] shall be construed as references to the Governors and Guardians and with any other necessary modifications.

**46 Credit Union Act, 1997 – No. 15 of 1997**

185.—(1) Stamp duty shall not be chargeable on any instrument effecting the transfer of a share in a credit union.

(2) Stamp duty shall not be chargeable on any transfer, conveyance or other instrument executed for the purposes of effecting, under Part IX, an amalgamation of credit unions or a transfer of engagements between credit unions.

**47 Air Navigation and Transport (Amendment) Act, 1998 – No. 24 of 1997**

57.—Stamp duty shall not be payable in respect of the transfer of an amount from a fund established in respect of a scheme for the granting of superannuation benefits in operation at the commencement of this Act to a fund established under and in accordance with section 32.

**48 Asset Covered Securities Act, 2001 – No. 47 of 2001**

104. —Stamp duty is not chargeable on:-

the issue of an asset covered security in accordance with this Act,  
a transfer of such a security, or  
a transfer of a business or part of a business, or an asset, in respect of which the approval of the Minister or the Authority is required under section 58.

## Appendix 6

### Advice of Receipt of Rent or Payment in the Nature of Rent

#### Clawback of Stamp Duty Exemption/Relief granted under Section 91, 91A, 92, 92A and 92B of the Stamp Duties Consolidation Act, 1999

*This notification should be accompanied by (i) copy of the deed of conveyance/lease, including related contracts, in respect of which exemption/relief was granted, and (ii) payment of the penalty.*

#### **Part 1 - Notification of Payment**

(To be completed by person who receives the rent or payment in the nature of rent other than rent in consideration for the provision, on or after 6 April 2001 (on or after 1 April 2004 in respect of section 91A), of furnished residential accommodation in part of the house/apartment)

Stamp Duty Ref. No. (if any): \_\_\_\_\_

Name of recipient (in block capitals): \_\_\_\_\_

Address of recipient: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Status of recipient (delete as appropriate)

**Owner/Agent**

If "Agent" for another, name and address of owner: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature of recipient: \_\_\_\_\_

Date: \_\_\_\_\_

#### **Part 2: Calculation of Penalty**

(The penalty comprises the amount of stamp duty to be clawed back and any interest due<sup>\*</sup>)

##### **Calculation of clawback**

(a) Total purchase price: € \_\_\_\_\_

(b) *Less* any Value-Added Tax: € \_\_\_\_\_

(c) Net purchase price [(a) - (b)]: € \_\_\_\_\_

(d) Amount of duty payable on net purchase price had exemption/relief not been granted: € \_\_\_\_\_

(e) *Less* any stamp duty already paid: € \_\_\_\_\_

(f) Amount of clawback [(d) - (e)]: € \_\_\_\_\_

##### **Calculation of Interest due**

(g) From / / to / / € \_\_\_\_\_

Total amount due (amount of clawback plus interest [(f) + (g)]: € \_\_\_\_\_

<sup>\*</sup> Interest is chargeable at the rate of 0.0219% per day from 1 July 2009 (0.0273% per day from 1 April 2005 until 30 June 2009, 0.0322% per day from 1 September 2002 until 31 March 2005 and 1% per month prior to 1 September 2002) from the date the payment (i.e. rent or payment in the nature of rent) is first received to the date the amount of clawback is remitted.