

Stamp Duties Consolidation Act 1999

Part 7: Section 81C - Further farm consolidation relief

This document should be read in conjunction with section 81C SDCA 1999.

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Table of Contents

1	Introduction	3
2	Qualifying conditions.....	3
2.1	Qualifying land.....	3
2.2	Qualifying farmer.....	4
2.3	Intention of person claiming relief	5
2.4	Timing of sales and purchases of qualifying land	5
3	Calculation of relief	5
4	Claiming the relief	11
4.1	Claiming the relief upfront	11
4.2	Claiming a refund	12
5	Clawback of relief.....	12
5.1	Clawback of relief	12
6	EU State aid rules and publication of claimant details.....	14

1 Introduction

Section 81C of the Stamp Duties Consolidation Act (SDCA) 1999 makes provision for a relief from Stamp Duty to apply where farmers consolidate their farm holdings by way of linked sales of qualifying land and purchases of qualifying land within a 24-month period. “Qualifying land” means agricultural land (which includes woodland) and farm buildings situated on the agricultural land, in respect of which Teagasc has issued a consolidation certificate. The relief constitutes an EU State aid and, as such, must comply with State aid rules.¹

Where the qualifying conditions are met, Stamp Duty at a reduced rate of 1% (instead of the usual rate of 7.5%)² is applied to the excess of the value of the land purchased over the value of the land sold.

The relief applies to transfers effected by instruments executed (signed, sealed or both) between 1 January 2018 and **31 December 2029**.

A complementary Capital Gains Tax relief, which is referred to as “farm restructuring relief” is available under section 604B Taxes Consolidation Act 1997.³ The purpose of the two relief schemes is to encourage the consolidation of farm holdings, reduce fragmentation and improve the operation and viability of farms.

This document sets out guidance on the operation of section 81C, as it applies from **1 January 2026**.

Note: The relief applies to transfers of land by way of sale, gift or exchange. However, for ease of reference, the legislation provides that a reference to a sale of land can refer to a transfer by way of sale, gift or exchange. Similarly, a reference to a purchase of land can refer to a transfer by way of sale, gift or exchange.

2 Qualifying conditions

2.1 Qualifying land

The types of property (which must be situated in the State) that can qualify for the relief are:

- agricultural land;
- land suitable for occupation as woodlands; and
- such farm buildings as are of a character appropriate to the land on which they are situated.

¹ Article 15 of [Commission Regulation \(EU\) No. 2022/2472](#) (of 14 December 2022) declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union.

² Rate of 7.5% applies to transfers executed on or after 9 October 2019. Prior to that, the rate was 6% for transfers executed on or after 11 October 2017.

⁴ Details are available in Tax and Duty Manual [Part 19-07-03B](#).

Qualifying land does not include dwelling houses, or the land occupied by such houses, unless they are derelict and unfit for human habitation.

Such land will be **qualifying land** if Teagasc has issued a **consolidation certificate** in respect of the land.

The Department of Agriculture, Food and the Marine has published guidelines on the conditions of consolidation and how to apply for a consolidation certificate on its [website](#). The consolidation certificate identifies the land sold and the land purchased and certifies that Teagasc is satisfied, on the basis of information available at the time of certification, that the sale and purchase comply with the conditions of consolidation as set out in the published guidelines.

Where Teagasc withdraw a consolidation certificate, this does not affect any relief already claimed, provided that the certificate had not been withdrawn when the relief was claimed. A certificate that has been withdrawn at the time of the claim is invalid and claiming the relief in such circumstances makes a purchaser liable to a penalty (see [section 5.1](#) below).

For the purposes of the examples used in this manual, it is assumed that the required Teagasc certificate has been obtained by the farmer claiming the relief.

Where the land sold or purchased includes both qualifying and non-qualifying land, the accountable person must apportion the overall value between them. For example, an apportionment would be required where the property comprised farmland occupied by a dwelling house or where some of the land was not certified by Teagasc.

2.2 Qualifying farmer

The relief is restricted to farmers who are individuals and is not available to companies. In the case of land sales and purchases by joint owners, only one of them need to be a farmer.

For the purposes of this relief, a farmer is a person who spends not less than 50% of his or her normal working time farming. Farming includes the occupation of woodlands on a commercial basis.

Revenue accepts that normal working time (including on-farm and off-farm working time) approximates to 40 hours per week. This enables farmers with off-farm employment to qualify for the relief where they spend at least 20 hours per week, averaged over a year, farming. Where a farmer works more than 40 hours per week, the minimum requirement for 20 hours of farming still applies. Where a farmer's normal working time is somewhat less than 40 hours per week, then the 50% requirement can be applied to the actual hours worked.

With a self-assessment basis of taxation, it is up to individual farmers to satisfy themselves when claiming the relief that they meet the conditions relating to the number of hours spent farming and the commercial basis for their farming. This will depend on the facts and circumstances of each individual case. Should Revenue decide to carry out a compliance intervention in relation to a claim for relief, it will consider all relevant information (including farming records) when deciding on whether relief was correctly claimed or not. If, in exceptional situations, it can be

shown that, on an ongoing basis, certain farming activities, such as the occupation of woodlands, are carried out on a commercial basis and with a view to making a profit but do not require 50% of a farmer's normal working time, Revenue will take this into account in deciding whether the relief was correctly claimed.

2.3 Intention of person claiming relief

It must be the intention of the person claiming the relief:

- to retain ownership of the land for at least 5 years, **and**
- for at least 5 years:
 - to use the land for farming, or
 - where the land consists of non-commercial woodland, to use the woodland for **conservation** purposes in accordance with guidelines published by the Minister for Agriculture, Food and the Marine.⁴

The term "conservation" has the same meaning as it has in the European Communities (Birds and Natural Habitats) Regulations 2011 (S.I. No. 477/2011), which is as follows:

"the implementation of appropriate measures to maintain and optimise natural habitats and the populations of species of wild fauna and flora at a favourable conservation status or to restore natural habitats or the populations of species to a favourable conservation status."

There may be more than one claim in respect of a particular parcel of land; for example, where there is more than a single sale in the 24-month period allowed, with each sale affecting the amount of Stamp Duty payable. Where this happens, the 5-year period starts on the date of the first claim.

2.4 Timing of sales and purchases of qualifying land

The relief is currently available in relation to deeds of transfer executed between 1 January 2018 to **31 December 2029**.

The deed(s) of transfer relating to the sale of qualifying land and the deed(s) of transfer relating to the purchase of qualifying land must both be executed within the same **24-month period**.

Sales, purchases, gifts and exchanges of land must not be effected in a way that would allow the interest in the land to be subsequently revested in the person from whom it was acquired by the exercise of a power in this regard.

3 Calculation of relief

Where the qualifying conditions are satisfied, Stamp Duty is chargeable on the instrument giving effect to the purchase of qualifying land as follows:

⁴ Section 81C(6)(b). These guidelines have not yet been published.

- the rate of Stamp Duty chargeable is reduced to 1% (displacing the usual rate of 7.5%), and
- Stamp Duty is charged on a reduced amount of the purchase consideration, as determined by the formula **P - S**.

P is the aggregate of:

- (a) the value of the current land purchase, and
- (b) the value of all other land purchased in the 24-month period preceding the current purchase. However, where that value was reduced to its excess over the value of land sold in the 24-month period immediately preceding another purchase, only the excess value amount is to be aggregated with the value at (a).

S is the aggregate of the value of all the land sold in the 24-month period immediately preceding the current purchase, but only to the extent that a sale has not already given rise to a refund in relation to a purchase made before this 24-month period.

If the sale takes place before the purchase, the relief is given at the time of the purchase. If the purchase takes place first, Stamp Duty must be paid in full and, on a subsequent sale within the allowed period, a refund can then be claimed.

The calculation is straightforward where there is a single sale and a single purchase in the same 24-month period. However, the calculation is more complex in the case of multiple transactions.

Where Stamp Duty has been paid on a land purchase and there is a further purchase within 24 months of the first purchase, the Stamp Duty chargeable after the recalculation of $P - S$ on the later purchase is reduced by the duty paid on the first purchase⁵.

Where the value of the land purchased is less than the value of the land sold, the amount to be refunded is the full amount of the Stamp Duty paid on the value of the land purchased. Where the value of the land purchased exceeds the value of the land sold, the amount to be refunded is the aggregate of:

- the Stamp Duty paid on the part of the value of the land purchased that did not exceed the value of the land sold, and
- the difference between the 7.5% and 1% rates of duty charged on the amount by which the value of the land purchased exceeded the value of the land sold.

In addition to a sale or purchase, land can also be transferred by way of a gift, with the land being treated as transferred at market value. A farmer may also exchange land instead of purchasing and selling land. Instruments, such as deeds of exchange, that convey immovable property such as land in exchange for any other property are

⁵ S81C(4).

chargeable as conveyances on sale under section 37 SDCA 1999. If both parcels of land are not of equal value, "equality money" may be paid to make up the difference in value. Where such money relates to the excess of the value of the land that is received over the land that is exchanged, Stamp Duty at the rate of 1% is charged on this excess value where all the other conditions are met.

See illustrative examples below.

Example 1 – value of qualifying land sold less than value of qualifying land subsequently purchased

- In September 2018, a farmer sells qualifying land for €100,000.
- In March 2019, the farmer purchases qualifying land for €120,000. The chargeable consideration is obtained using the formula $P - S$ as follows:

$$P = €120,000$$

$$S = €100,000$$

$$P - S = €20,000 \text{ (€120,000 - €100,000)}$$

The Stamp Duty chargeable is €200, i.e., 1% of €20,000 (the amount by which the value of the qualifying land purchased exceeds the value of the qualifying land sold).

When completing the Stamp Duty return the sum of €20,000 should be entered as the chargeable consideration.

Example 2 – value of qualifying land sold exceeds value of qualifying land subsequently purchased

- A farmer sells qualifying land for €150,000 in October 2021.
- In June 2022 the farmer purchases qualifying land for €100,000.

The chargeable consideration is obtained using the formula $P - S$ as follows:

$$P = €100,000$$

$$S = €150,000$$

$P - S = -€50,000$ (€100,000 - €150,000), the chargeable consideration cannot be negative, therefore, it is reduced to nil (€0)

There is no Stamp Duty chargeable as the value of the qualifying land purchased is less than the value of the qualifying land sold.

When completing the Stamp Duty return Zero (0) should be entered as the chargeable consideration.

Example 3 – exchange of qualifying land and payment of equality money

- A farmer transfers qualifying land valued at €20,000 and pays a cash consideration of €15,000 in exchange for qualifying land valued at €35,000.

The farmer is liable to Stamp Duty of €150 (€15,000 X 1%), which represents Stamp Duty on the excess of the value of the qualifying land received over the value of the qualifying land exchanged.

Example 4 – purchase of qualifying land precedes sale of qualifying land – refund claim

- A farmer purchases qualifying land for €200,000 in August 2022 and pays Stamp Duty of €15,000 (€200,000 @7.5%).
- The farmers sell qualifying land for €150,000 in November 2022. The farmer applies for a refund in respect of the Stamp Duty paid on the purchase in August 2022. The chargeable consideration is obtained using the formula $P - S$ as follows:

$$P = €200,000$$

$$S = €150,000$$

$$P - S = €50,000 \text{ (€200,000-€150,000) chargeable consideration}$$

The Stamp Duty is charged at 1% on the chargeable consideration (the amount by which the value of the qualifying land purchased exceeds the value of the qualifying land sold) i.e., 1% of €50,000 = Stamp Duty Payable €500.

When amending the Stamp Duty return the amount entered for chargeable consideration should be €50,000.

The refundable amount is €14,500 (duty paid €15,000 - €500 duty due).

If the value of the qualifying land sold had equalled or exceeded the value of the qualifying land purchased, the €15,000 Stamp Duty paid on the purchase would be refundable in full.

Example 5 – further purchase of qualifying land

- A farmer purchases qualifying land for €300,000 in November 2019 and pays Stamp Duty of €22,500 (€300,000 @ 7.5%).

In February 2020, the farmer sells qualifying land for €150,000. The farmer applies for a refund in respect of the Stamp Duty paid in on the purchase in November 2019. The chargeable consideration is obtained using the formula $P - S$ as follows:

$$P = €300,000$$

$$S = €150,000$$

$$P - S = €150,000 \text{ (€300,000 - €150,000)}$$

The Stamp Duty is charged at 1% on the chargeable consideration (the amount by which the value of the qualifying land purchased exceeds the value of the qualifying land sold) i.e., 1% of €150,000 = Stamp Duty Payable €1,500.

When amending the Stamp Duty return the amount entered for chargeable consideration should be €150,000.

The refundable amount is €21,000 (€22,500 Stamp Duty paid - €1,500 Stamp Duty due).

- Following this, the farmer purchases additional qualifying land for €60,000 in August 2020 (i.e. within 24 months). The chargeable consideration is obtained using the formula $P - S$ as follows:

$$P = \text{€}360,000 \text{ (purchase 1 €}300,000 + \text{purchase 2 €}60,000)$$

$$S = \text{€}150,000$$

$$P - S = \text{€}210,000$$

The Stamp Duty chargeable is €2,100, i.e., 1% of €210,000. As €1,500 has already been paid, Stamp Duty of €600 is now payable⁶.

When completing the Stamp Duty return for the purchase of the additional qualifying land in August 2020, €60,000 should be entered as the chargeable consideration.

Example 6 – further sale of qualifying land

- A farmer purchases qualifying land for €250,000 in December 2019 and pays Stamp Duty of €18,750 (€250,000 @ 7.5%) on the purchase.
- 3 months later in March 2020 the farmer sells qualifying land for €200,000. The farmer applies for a refund in respect of the Stamp Duty paid on the purchase in December 2019. The chargeable consideration is obtained using the formula $P - S$ as follows:

$$P = \text{€}250,000$$

$$S = \text{€}200,000$$

$$P - S = \text{€}50,000 \text{ (€}250,000 - \text{€}200,000)$$

The Stamp Duty chargeable is €500, i.e., 1% of €50,000 (the amount by which the value of the qualifying land purchased exceeds the value of the qualifying land sold).

The refundable amount is €18,250 (€18,750 - €500). When amending the Stamp Duty return the amount entered for consideration should be amended to €50,000.

- Following this, the farmer sells additional qualifying land 6 months later in June 2020 for €60,000.
- The chargeable consideration in respect of the purchase in December 2019 must be recalculated using the formula $P - S$ as follows:

$$P = \text{€}250,000$$

$$S = \text{€}260,000 \text{ (sale 1 €}200,000 + \text{sale 2 €}60,000)$$

$$P - S = -\text{€}10,000 \text{ (€}250,000 - \text{€}260,000), \text{ the chargeable consideration cannot be negative, therefore, it is nil (€}0)$$

⁶ S81C(4) applies

- As there is no Stamp Duty chargeable, the €500 Stamp Duty paid on the previous purchase is refundable. When amending the Stamp Duty return the amount entered for chargeable consideration should be amended to Zero (€0). This will create a refund of the €500 Stamp Duty paid.

Example 7 – multiple purchases of qualifying land

- On 1 February 2024 a farmer purchases qualifying land for €200,000 and pays €15,000 Stamp Duty.
- On 1 July 2025 a farmer purchases qualifying land for €300,000. In anticipation of an imminent sale of qualifying land, the return in respect of this purchase is filed at a later date, but, within the 30 days allowed to file a return.
- On 20 July 2025 the farmer sells qualifying land for €400,000. On 30 July 2025 the farmer receives the consolidation certificate from Teagasc. The farmer applies for a refund in respect of the first purchase. The farmer also files the return in respect of the second purchase and claims consolidation relief on the return. The refund and relief are calculated using P - S as follows:

Purchase 1 (1 February 2024)

P = €200,000

S = €400,000

P - S = €-200,000 (€200,000 - €400,000) chargeable consideration cannot be negative, therefore, it is reduced to nil (€0)

When amending the return, the chargeable consideration should be amended to Zero (€0). This will provide a refund of the full Stamp Duty paid (€15,000).

Purchase 2 (1 July 2025)

P = €500,000 (purchase 1 €200,000 + purchase 2 €300,000)

S = €400,000

P - S = €100,000 chargeable consideration

When filing the return, €100,000 should be entered as the chargeable consideration. Stamp Duty of €1,000 is payable (€100,000 @ 1%) on the second purchase.

Example 8 – rolling 24-month period

- On 1 September 2024, a farmer sells qualifying land for €100,000.
- On 1 December 2024, the farmer purchases qualifying land for €120,000. The chargeable consideration is obtained using the formula P - S as follows:

P = €120,000

S = €100,000

P - S = €20,000 (€120,000 - €100,000)

The Stamp Duty chargeable is €200, i.e., 1% of €20,000.

- On 1 July 2026, the farmer sells qualifying land for €40,000.
- On 1 November 2026, the farmer purchases qualifying land for €30,000. The chargeable consideration is obtained using the formula P - S as follows:

$P = €30,000$ (current purchase) + €20,000 (previous purchase in 24-month period was €120,00 but chargeable consideration reduced to €20,000 as a consequence of sale made prior to commencement of the 24-month period)

$S = €40,000$

$P - S = €10,000$ (€50,000 - €40,000)

Example 9 - rolling 24-month period

- On 1 July 2024, a farmer purchases qualifying land for €100,000 and pays Stamp Duty of €7,500 (€100,000 @ 7.5%)
- On 01 December 2025 (18 months later) a farmer sells qualifying land for €150,000. The farmer applies for a repayment in respect of the Stamp Duty paid on the purchase on 1 July 2024. the chargeable consideration is obtained using the formula P - S, as follows:

$P = €100,000$

$S = €150,000$

$P - S = (€100,000 - €150,000) = - €50,000$ the chargeable consideration cannot be negative, therefore, it is nil (€0)

When amending the return, the chargeable consideration should be amended to Zero (€0). This will provide a refund of the full Stamp Duty paid (€7,500).

- On 1 December 2026, the farmer purchases qualifying land for €80,000. The chargeable consideration is obtained using the formula P - S, as follows:

$P = €80,000$

$S = €50,000$ (previous sale in 24 months €150,000 reduced to €50,000 as €100,000 previously gave rise to a repayment under subsection (5) prior to the commencement of this 24 month period)

$P - S = €30,000$ (€80,000 - €50,000)

4 Claiming the relief

4.1 Claiming the relief upfront

The relief is claimed on a self-assessment basis where the qualifying conditions for the relief are satisfied. The claim is made on a Stamp Duty return that must be filed through [Revenue Online System \(ROS\)](#). While supporting documentation in relation to the claim is not required to be included with the return, such documentation should be retained for 6 years from the later of the date of the Stamp Duty return or

the amended Stamp Duty return or the date the Stamp Duty was paid as it may be requested by Revenue in the event of a follow-up compliance check.

4.2 Claiming a refund

Where a land purchase precedes a sale, Stamp Duty would have been paid on the full purchase value at the rate of 7.5% applicable to non-residential property. To claim a refund of Stamp Duty already paid where land is sold after land is purchased, or where the original return was incorrect, an amended Stamp Duty return should be filed through ROS and the relief claimed on the return. Information on how to amend a return is contained on the [Revenue website](#).

Following the filing of the amended return, a refund claim should be submitted electronically through [myAccount](#) or [ROS](#). Where the claim cannot be made electronically, written submissions together with all supporting documentation may be made to:

National Stamp Duty Office,
14/15 Upper O'Connell Street,
Dublin 1,
D01 YT32.

The claim should set out the basis for the refund and include:

- a certified copy of the deeds effecting the sale by the farmer and the purchase by the farmer;
- a valid Teagasc certificate; and
- a written declaration by the purchaser (or each purchaser where there is more than one) confirming that it is the intention of each person to retain ownership of his or her interest in the qualifying land and use the qualifying land for farming for a period of 5 years from the date on which the first claim for relief (including a refund claim) is made in respect of the qualifying land.

The claim should quote the Document ID that is on the return.

A claim for a repayment is subject to section 159A of the SDCA. Section 159A provides, among other criteria that must be satisfied, that a repayment will not be made under section 81C unless a claim is made within 4 years from the latest date that the instrument of transfer was required to be stamped. For further information, refer to the [Stamp Duty Manual Part 11: Stamp Duty Repayment Provisions](#).

5 Clawback of relief

5.1 Clawback of relief

The relief is subject to clawback where the land purchased, or part of that land, is disposed of within five years of the date on which the claim for relief was made or,

where there was more than one claim for relief, of the date on which the first claim for relief (including a refund claim) was made.

A part disposal by a farmer or other joint owner to a spouse or civil partner for the purpose of creating a joint tenancy, or a full or part disposal by one joint owner to another joint owner who is a farmer, is not subject to a clawback of relief. However, such disposals are treated as having taken place under the purchase in respect of which the relief was allowed and not the actual date of disposal. This ensures that any further disposal by the new owner within the original 5-year period is subject to clawback.

Example 8 – disposal following creation of joint tenancy

A farmer purchased land in February 2018 and qualified for and claimed consolidation relief on the purchase. He held the land as the sole owner. In March 2019 he transfers the land into a joint tenancy with his wife. This transfer is disregarded for the purposes of applying a clawback of relief. To avoid a clawback of relief, the farmer's wife must hold the land for five years from February 2018 and not March 2019.

A disposal by way of a compulsory acquisition is not subject to a clawback of relief. In such cases, no further relief is allowed in respect of Stamp Duty charged on the purchase of land before the date of the compulsory acquisition.

The amount of the clawback is the difference between the Stamp Duty that would have been payable if the relief did not apply, and any duty actually paid that is not repayable. The clawback also includes the usual interest charged on the late or non-payment of tax, calculated from the date of the disposal to the date on which the clawback amount is paid to Revenue.

Information on how to notify a clawback to Revenue and how to pay the Stamp Duty and interest is available on the [Revenue website](#).

Example 9 – clawback on disposal within 5 years

A farmer sells land for €150,000 in October 2020 and, 8 months later in June 2021, purchases land for €100,000. The chargeable consideration is obtained using the formula $P - S$ as follows –

$$€100,000 - €150,000 = - €50,000$$

There is no Stamp Duty chargeable as the value of the land purchased is less than the value of the land sold.

Following the sale and purchase above, the farmer files a return claiming the relief in July 2021. In October 2023, the farmer sells 10 acres of the 50 acres that had been purchased in June 2021. As this sale occurs within 5 years of the claim for relief, a clawback of relief arises. Not all of the relief is subject to the clawback as not all of the land that was purchased was sold. The Stamp Duty that would have been payable is €1,500, i.e., 7.5% of €20,000 ($€100,000 \times 1/5$ representing purchase consideration for 10 acres out of 50 acres). As no Stamp Duty was paid, the clawback amount is €1,500. Information on how to notify Revenue of the clawback amount and to pay that amount including interest is available on the [Revenue website](#).

6 EU State aid rules and publication of claimant details

Farm consolidation relief constitutes an EU State aid and as such must comply with EU State aid rules; in this case, the provisions of Commission Regulation (EU) No. 2022/2472⁷, in particular Chapter III, Section 1 (Article 15).

In accordance with the Regulation, certain details about beneficiaries and the relief granted must be published on the website of the European Commission where an individual claimant receives in excess of €10,000 in relief. These details include the name of the beneficiary, the region in which the beneficiary is based and the amount of State aid granted. To comply with this requirement, Revenue provides the relevant information to the Department of Agriculture, Food and the Marine who then liaise with the EU Commission.

⁷ The full title of the Regulation is: Commission Regulation (EU) No. 2022/2472 of 14 December 2022 declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union. The full text of the Regulation is available [here](#).