

Stamp Duties Consolidation Act 1999

Schedule 1 - Stamp Duties on Instruments

This document should be read in conjunction with Schedule 1 to the Stamp Duties Consolidation Act 1999.

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1 Introduction

This document provides details of the Stamp Duty charge applied to various instruments in accordance with the provisions of Schedule 1 to the Stamp Duties Consolidation Act (SDCA) 1999. In addition, the previous rates of Stamp Duty that applied are included in the [Appendix](#).

2 Schedule 1

Schedule 1 lists in alphabetical order the various instruments that are within the charge to Stamp Duty if executed in the State, or regardless of where they are executed, if they relate to Irish property or matters or things to be done within the State. When determining the liability of an instrument to duty, the nature of the instrument should be considered and not simply what it is called by the parties.

2.1 Fixed duty

A fixed duty charge of €12.50 was abolished in respect of instruments executed on or after 2 April 2007 in relation to the following Heads of Charge in Schedule 1 of the SDCA:

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

In addition, the certification requirement under each of these Heads of Charge was also abolished.

As these instruments do not fall into charge under the SDCA, it is **not** necessary for a self-assessed Stamp Duty return to be filed under the e-stamping system prior to the instruments being lodged with Tailte Éireann (Land Registry or Registry of Deeds).

2.2 Bills of Exchange

Prior to 1 January 2023, Bills of Exchange were listed in Schedule 1. The Stamp Duty payable was €0.50 for Bills drawn on or after 15 October 2008. In the case of cheques, the rate applied to cheques supplied by financial institutions to customers on or after 15 October 2008.

This head of charge was deleted from Schedule 1 by Finance Act 2021 with effect from 1 January 2023. A Stamp Duty charge on Bills of Exchange is now provided for under section 123D SDCA 1999. Further information on section 123D is available in the [Part 9: Levies Tax and Duty Manual](#) (TDM).

2.3 Conveyance on sale of any stocks or marketable securities

A sale of shares in an Irish registered company is chargeable to Stamp Duty under the “CONVEYANCE or TRANSFER on sale of any stocks or marketable securities” head of charge and is liable to duty at the rate of 1% of the consideration.

There is an exemption from the 1% Stamp Duty on stock transfer forms where the consideration paid is €1,000 or less and the transaction **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.

Where the stock transfer form is exempt, a self-assessed Stamp Duty return does not need to be filed through the e-stamping system and the form should be forwarded directly to the company registrar (i.e. the person who maintains the share register of the company) and **not** the Registrar of Companies.

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

Where the consideration for a particular transfer of stocks or marketable securities is €1,000 or less but the transfer **does form part** of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or marketable securities exceeds €1,000, the instrument will be chargeable to ad valorem Stamp Duty at 1% and a self-assessed Stamp Duty return must be filed through the e-stamping system. The same applies to a gift made in similar circumstances with the substitution of the value of the stocks or marketable securities for the amount or value of the consideration for the sale.

The exemption does not apply to electronic transfers of stocks or marketable securities. Accordingly, ad valorem Stamp Duty at 1% will continue to be chargeable on transfers effected through CREST or Euroclear Bank, regardless of the amount or value of the consideration for the sale concerned.

2.4 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

Consideration

Stamp Duty is chargeable on the amount 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.

Transfers by way of voluntary disposition are charged on the market value of the property transferred (section 30 SDCA).

Rate of duty

Different rate structures apply in the case of residential property and non-residential property.

2.4.1 Residential Property

The current rate structure in the case of residential property was introduced by section 90 of Finance Act 2024 and applies to instruments executed on or after 2 October 2024.¹

The standard rates of Stamp Duty for residential property are set out in the table below.

Aggregate Consideration	Rate of Duty
First €1,000,000	1%
Excess over €1,000,000 and up to €1,500,000	2%
Excess over €1,500,000	6%

Where the consideration is in respect of **3 or more apartments** in the same apartment block, the rates are:

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

¹ Transitional arrangements apply where there was a binding contract in place before 2 October 2024 and the transfer of property is finalised before 1 January 2025. Details of the transitional arrangements are available on the [Revenue website](#).

Aggregation applies in determining the Stamp Duty liability where a transaction forms part of a larger transaction or of a series of transactions involving residential property. The Stamp Duty liability is calculated on the basis of the aggregate consideration and the duty is then apportioned between the separate properties which are transferred by separate instruments. The apportionment is pro rata to the consideration for each property.²

Example demonstrating the application of the 1%, 2% and 6% rates

Two houses are purchased under a single contract for a total consideration of €1,600,000. The consideration is apportioned as to €900,000 for house A and €700,000 for house B. The Stamp Duty chargeable on the total consideration of €1,600,000 is €26,000:

- €1,000,000 @ 1%
- €500,000 @ 2%
- €100,000 @ 6%

The duty of €26,000 is apportioned between both houses as follows:

House A: $€26,000 \times €900,000 / €1,600,000 = €14,625$

House B: $€26,000 \times €700,000 / €1,600,000 = €11,375$

Examples – Purchase of 3 or more apartments

Where more than 3 apartments are purchased in the same block, the rates are 1% on the consideration up to €1 million and 2% on any consideration exceeding this.

The following examples demonstrate how this applies in practice.

1. Purchase of 1 apartment over €1.5 million

A buys one penthouse apartment for €1.6 million. As the consideration is more than €1.5 million, the 3 standard rates of 1%, 2% and 6% apply.

2. Purchase of 2 apartments over €1.5 million

B buys 2 apartments in the same block for €4 million. As the consideration is more than €1.5 million, the 3 standard rates of 1%, 2% and 6% apply.

3. Purchase of 3 apartments over €1.5 million

² Further information on the Stamp Duty treatment of transactions that form part of a larger transaction or a series of transactions is available on pages 6 and 7 of the [Stamp Duties Notes for Guidance – Schedules and Appendices](#).

C buys 3 apartments in the same block for €2 million. The 1% rate applies on the consideration up to €1 million and the 2% rate applies on the consideration exceeding €1 million.

4. 1 agreement for a lease and 2 leases

Dan has decided to become a landlord in the private rental sector. He approaches a developer who is building a new block of apartments and they enter into an agreement for a lease in respect of 5 apartments. Dan receives a discounted rate from the developer for agreeing to purchase the 5 apartments.

On **10 January**, Dan enters into a 999 year lease in respect of 3 of the apartments with consideration recited in the lease at €2.5 million.

As the 3 apartments are in the same block and the consideration is for more than €1.5 million, then Dan will not have to pay the 6% rate. The lease is stampable as follows:

€1,000,000 @ 1%	=	€10,000
€1,500,000 @ 2%	=	€30,000
Total	=	€40,000

On **20 March**, Dan enters into a 999 year lease in respect of the remaining 2 apartments with consideration recited in the lease at €1.7 million. As this transaction forms part of a larger transaction or series of transactions, the Stamp Duty chargeable is calculated by reference to the acquisition of **all 5 apartments**. As Stamp Duty has already been charged (and paid) on the lease of the first 3 apartments, the lease of the remaining 2 apartments will be stampable as follows:

€1,700,000 @ 2%	=	€34,000
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5. 2 agreements for a lease and 2 leases

Fiona is also interested in becoming a landlord in the private rental sector. She agrees to purchase 5 apartments in a block of apartments upon completion and she enters into an agreement for a lease reflecting this.

On **5 June 2025**, Fiona purchases the 5 apartments with consideration recited in the 999 year lease at €4.5 million. As the apartments are in the same block and the consideration is for more than €1.5 million, the lease is stampable as follows:

€1,000,000 @ 1%	=	€10,000
€3,500,000 @ 2%	=	€70,000
Total	=	€80,000

On 1 February 2026 (i.e., after 6 months from the original purchase), Fiona sees 2 apartments advertised for sale in the same block and then enters into another agreement for a 999 year lease to purchase the apartments. She subsequently enters into a lease in respect of the apartments with consideration recited in the lease at €1.6 million. The fact that she has previously purchased 5 apartments in the same development has no bearing on this transaction.

Accordingly, Stamp Duty is calculated on the transaction as follows:

€1,000,000 @ 1%	=	€10,000
€500,000 @ 2%	=	€10,000
€100,000 @ 6%	=	€6,000
Total	=	€26,000

2.4.1.1 Certain acquisitions of residential property

Section 31E SDCA makes provision for a higher 15% rate of duty to be charged on certain acquisitions of residential property. The higher 15% rate became effective from 2 October 2024. The rate was previously 10%.³The rate applies where a person acquires 10 or more residential properties (excluding apartments) in any 12-month period. Detailed information on the operation of section 31E is available in the [Stamp Duty on certain acquisitions of residential property](#) TDM. Where an acquisition of residential property comes within the scope of section 31E, the higher rate of 15% applies instead of the standard rate(s).

2.4.2 Non-residential Property

In the case of non-residential property, a flat rate of 7.5% (previously 6%) applies to the entire consideration for instruments executed on or after 9 October 2019.

2.4.3 Mixed Property

In a mixed property situation, the residential portion of the property is not aggregated with the non-residential portion for the purposes of determining the appropriate rate of duty. The consideration should be apportioned between the residential and non-residential elements and the appropriate rate of duty is chargeable in respect of each of the residential and non-residential parts of the transaction.

³ Transitional arrangements apply where there was a binding contract in place before 2 October 2024 and the transfer of property is finalised before 1 January 2025.

2.5 Consanguinity relief

Paragraphs (5) and (5A) of 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 makes provision for a reduced rate of 1% to apply on conveyances and transfers of land, whether on sale or by gift, between certain related persons. This is generally referred to as “consanguinity relief”.

For detailed guidance on the operation of consanguinity relief, please refer to Stamp Duty Manual [Schedule 1 – Reduced rate of Stamp Duty on transfers of land between certain related persons \(“Consanguinity relief”\)](#)

2.6 Lease

Stamp Duty is chargeable on both the average annual rent and the premium (or fine) payable under the terms of a lease.

The duty on the rent is chargeable at the rates set out in the table below.

Term of the Lease	Rate of duty on average annual rent
Less than 35 years or indefinite	1%
Exceeding 35 years but not exceeding 100 years	6%
Exceeding 100 years	12%

Schedule 1 provides for an exemption from the duty charged on the rent payable under a lease in respect of a house or apartment where the term of the lease is for less than 35 years (or is for an indefinite term) **and** the annual rent is €50,000 or less. In the absence of this provision, such leases would be chargeable to Stamp Duty at the rate of 1% of the average annual rent. Prior to 18 December 2023 (when Finance (No. 2) Act 2023 was signed into law), this exemption applied where the average annual rent was €40,000 or less.

The duty on the premium (or fine) is chargeable at the same rates for residential property and non-residential property as apply under the heading “CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance”.

3 Appendix – Historic rates of Stamp Duty

Former Rates of Stamp Duty applicable to Conveyances or Transfers of Land, Tenements and Hereditaments

The information in this Appendix does not take into account exemptions and reliefs from Stamp Duty, including consanguinity relief, that may have applied at the time the instrument was executed.

The Appendix is in three Parts:

- [Part 1](#): Former rates of Stamp Duty applicable to residential property for instruments executed on or after 1 September 1990 and before 2 October 2024,
- [Part 2](#): Former rates of Stamp Duty applicable to non-residential property for instruments executed on or after 1 September 1990 and before 7 December 2011, and
- [Part 3](#): Former rates of Stamp Duty applicable to residential and non-residential property for instruments executed on or after 1 January 1892 and before 1 September 1990.

3.1 Historic rates of Stamp Duty applicable to residential property (Instruments executed on or after 1 September 1990 and before 2 October 2024)

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	
Instruments executed on or after 8 December 2010 and before 2 October 2024 [Source: Finance Act 2011]	
Amount or value of aggregate consideration	Rate of duty
First €1 Million	1%
Excess over €1,000,000	2%

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	
Instruments executed on or after 5 November 2007 and before 8 December 2010 [Source: Finance Act 2008]	
Amount or value of aggregate consideration exceeds €127,000	Rate of duty
First €125,000	0%
Next €875,000	7%
Excess over €1,000,000	9%

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		
Instruments executed on or after 31 March 2007 and before 5 November 2007 [Source: Finance (No. 2) Act 2007]		
Aggregate Consideration	Rate of duty	Rate if First Time Buyer*
Not exceeding €127,000	Exempt	Exempt
Exceeding €127,000 but not exceeding €190,500	3%	Exempt
Exceeding €190,500 but not exceeding €254,000	4%	Exempt
Exceeding €254,000 but not exceeding €317,500	5%	Exempt
Exceeding €317,500 but not exceeding €381,000	6%	Exempt
Exceeding €381,000 but not exceeding €635,000	7.5%	Exempt
Exceeding €635,000	9%	Exempt

*Source: section 92B of the SDCA. The Finance (No. 2) Act 2007 provided that the relief be granted by way of an exemption, rather than a reduced rate of duty. The exemption was abolished by the Finance Act 2011 for instruments executed on or after 8 December 2010.

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		
Instruments executed on or after 2 December 2004 and before 31 March 2007		
[Source: Finance Act 2005]		
Amount or value of aggregate consideration	Rate of duty	Rate if First Time Buyer*
Not exceeding €127,000	Exempt	Nil
Exceeding €127,000 but not exceeding €190,500	3%	Nil
Exceeding €190,500 but not exceeding €254,000	4%	Nil
Exceeding €254,000 but not exceeding €317,500	5%	Nil
Exceeding €317,500 but not exceeding €381,000	6%	3%
Exceeding €381,000 but not exceeding €635,000	7.5%	6%
Exceeding €635,000	9%	9%

*Source: section 92B of the SDCA.

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		
Instruments executed on or after 1 January 2002 and before 2 December 2004		
[Source: Finance Acts 2001 and 2002]		
Amount or value of aggregate consideration	Rate of duty	Rate if First Time Buyer*
Not exceeding €127,000	Exempt	Nil
Exceeding €127,000 but not exceeding €190,500	3%	Nil
Exceeding €190,500 but not exceeding €254,000	4%	3%
Exceeding €254,000 but not exceeding €317,500	5%	3.75%
Exceeding €317,500 but not exceeding €381,000	6%	4.5%
Exceeding €381,000 but not exceeding €635,000	7.5%	7.5%
Exceeding €635,000	9%	9%

*Source: section 92B of the SDCA.

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		
Instruments executed on or after 6 December 2001 and before 1 January 2002		
[Source: Finance Act 2002]		
Amount or value of aggregate consideration	Rate of duty	Rate if First time buyer*
Not exceeding £100,000	Exempt	Nil
Exceeding £100,000 but not exceeding £150,000	3%	Nil
Exceeding £150,000 but not exceeding £200,000	4%	3%
Exceeding £200,000 but not exceeding £250,000	5%	3.75%
Exceeding £250,000 but not exceeding £300,000	6%	4.5%
Exceeding £300,000 but not exceeding £500,000	7.5%	7.5%
Exceeding £500,000	9%	9%

*Source: section 92B of the SDCA.

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

Instruments executed on or after 27 February 2001 and before 6 December 2001

[Source: Finance Act 2001]

Amount or value of aggregate consideration	Rate of duty	Rate if First Time Buyer (a)	Rate if other owner occupier (b)	Rate if investor (c)
Not exceeding £100,000	9%	Nil	Nil	3%
Exceeding £100,000 but not exceeding £150,000	9%	Nil	3%	3%
Exceeding £150,000 but not exceeding £200,000	9%	3%	4%	4%
Exceeding £200,000 but not exceeding £250,000	9%	3.75%	5%	5%
Exceeding £250,000 but not exceeding £300,000	9%	4.5%	6%	6%
Exceeding £300,000 but not exceeding £500,000	9%	7.5%	7.5%	7.5%
Exceeding £500,000	9%	9%	9%	9%

(a) Source: section 92B of the SDCA.

(b) Source: section 92A of the SDCA.

(c) Source: section 92C of the SDCA as inserted by the Finance Act 2001. The residential property must be new. Section 92C was repealed by the Finance Act 2002 in relation to instruments executed on or after 6 December 2001.

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

Instruments executed on or after 15 June 2000 and before 27 February 2001

[Source: Finance (No. 2) Act 2000]

Amount or value of aggregate consideration	Rate of duty	Rate if First Time Buyer Owner occupier (a)	Rate if other owner occupier (b)
Not exceeding £100,000	9%	Nil	Nil
Exceeding £100,000 but not exceeding £150,000	9%	Nil	3%
Exceeding £150,000 but not exceeding £200,000	9%	3%	4%
Exceeding £200,000 but not exceeding £250,000	9%	3.75%	5%
Exceeding £250,000 but not exceeding £300,000	9%	4.5%	6%
Exceeding £300,000 but not exceeding £500,000	9%	7.5%	7.5%
Exceeding £500,000	9%	9%	9%

(a) Source: section 92B of the SDCA as inserted by the Finance (No. 2) Act 2000.

(b) Source: section 92A of the SDCA as inserted by the Finance (No. 2) Act 2000.

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

Instruments executed on or after 23 April 1998 and before 15 June 2000

[Source: Finance (No. 2) Act, 1998]

Amount or value of aggregate consideration	Rate of duty
Not exceeding £60,000	Exempt
Exceeding £60,000 but not exceeding £100,000	£3.00 per £100 or part thereof
Exceeding £100,000 but not exceeding £170,000	£4.00 per £100 or part thereof
Exceeding £170,000 but not exceeding £250,000	£5.00 per £100 or part thereof
Exceeding £250,000 but not exceeding £500,000	£7.00 per £100 or part thereof
Exceeding £500,000	£9.00 per £100 or part thereof

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

Instruments executed on or after 23 January 1997 and before 23 April 1998

[Source: Finance Act, 1997]

Amount or value of aggregate consideration	Rate of duty
Not exceeding £5,000	Exempt
Exceeding £5,000 but not exceeding £10,000	£1.00 per £100 or part thereof
Exceeding £10,000 but not exceeding £15,000	£2.00 per £100 or part thereof
Exceeding £15,000 but not exceeding £25,000	£3.00 per £100 or part thereof
Exceeding £25,000 but not exceeding £50,000	£4.00 per £100 or part thereof
Exceeding £50,000 but not exceeding £60,000	£5.00 per £100 or part thereof
Exceeding £60,000 but not exceeding £150,000	£6.00 per £100 or part thereof
Exceeding £150,000 but not exceeding £160,000	£7.00 per £100 or part thereof
Exceeding £160,000 but not exceeding £170,000	£8.00 per £100 or part thereof
Exceeding £170,000	£9.00 per £100 or part thereof

Conveyance or transfer on sale of any property other than stocks or marketable securities (for instruments executed before 28 May 1992)

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 (for instruments executed on or after 28 May 1992)

[source: Finance Act, 1992]

Instruments executed on or after 1 September 1990 and before 23 January 1997

[Source: Finance Act, 1990]

Amount or value of aggregate consideration	Rate of duty
Not exceeding £5,000	Exempt
Exceeding £5,000 but not exceeding £10,000	£1.00 per £100 or part thereof
Exceeding £10,000 but not exceeding £15,000	£2.00 per £100 or part thereof
Exceeding £15,000 but not exceeding £25,000	£3.00 per £100 or part thereof
Exceeding £25,000 but not exceeding £50,000	£4.00 per £100 or part thereof
Exceeding £50,000 but not exceeding £60,000	£5.00 per £100 or part thereof
Exceeding £60,000	£6.00 per £100 or part thereof

3.2 Historic rates of Stamp Duty applicable to non-residential property (Instruments executed on or after 1 September 1990 and before 9 October 2019)

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

Instruments executed on or after 11 October 2017 and before 9 October 2019
[Source: Finance Act 2017]

Rate of duty 6%

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

Instruments executed on or after 7 December 2011 and before 11 October 2017
[Source: Finance Act 2012]

Rate of duty 2%

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

Instruments executed on or after 15 October 2008 and before 7 December 2011
[Source: Finance (No. 2) Act 2008]

Amount or value of aggregate consideration	Rate of duty
Not exceeding €10,000	Exempt
Exceeding €10,000 but not exceeding €20,000	1%
Exceeding €20,000 but not exceeding €30,000	2%
Exceeding €30,000 but not exceeding €40,000	3%
Exceeding €40,000 but not exceeding €70,000	4%
Exceeding €70,000 but not exceeding €80,000	5%
Over €80,000	6%

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

Instruments executed on or after 4 December 2002 and before 15 October 2008

[Source: Finance Act 2003]

Amount or value of aggregate consideration	Rate of duty
Not exceeding €10,000	Exempt
Exceeding €10,000 but not exceeding €20,000	1%
Exceeding €20,000 but not exceeding €30,000	2%
Exceeding €30,000 but not exceeding €40,000	3%
Exceeding €40,000 but not exceeding €70,000	4%
Exceeding €70,000 but not exceeding €80,000	5%
Exceeding €80,000 but not exceeding €100,000	6%
Exceeding €100,000 but not exceeding €120,000	7%
Exceeding €120,000 but not exceeding €150,000	8%
Exceeding €150,000	9%

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

Instruments executed on or after 1 January 2002 and before 4 December 2002

[Source: Finance Act 2001]

Amount or value of aggregate consideration	Rate of duty
Not exceeding €6,350	Exempt
Exceeding €6,350 but not exceeding €12,700	€1.00 per £100 or part thereof
Exceeding €12,700 but not exceeding €19,050	€2.00 per £100 or part thereof
Exceeding €19,050 but not exceeding €31,750	€3.00 per £100 or part thereof
Exceeding €31,750 but not exceeding €63,500	€4.00 per £100 or part thereof
Exceeding €63,500 but not exceeding €76,200	€5.00 per £100 or part thereof
Exceeding €76,200	€6.00 per £100 or part thereof

Conveyance or transfer on sale of any property other than stocks or marketable securities (for instruments executed before 28 May 1992)

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 (for instruments executed on or after 28 May 1992)

[source: Finance Act, 1992]

Instruments executed on or after 1 September 1990 and before 1 January 2002

[Source: Finance Acts, 1990, 1997 and Finance (No. 2) Act, 1998]

Amount or value of aggregate consideration	Rate of duty
Not exceeding £5,000	Exempt
Exceeding £5,000 but not exceeding £10,000	£1.00 per £100 or part thereof
Exceeding £10,000 but not exceeding £15,000	£2.00 per £100 or part thereof
Exceeding £15,000 but not exceeding £25,000	£3.00 per £100 or part thereof
Exceeding £25,000 but not exceeding £50,000	£4.00 per £100 or part thereof
Exceeding £50,000 but not exceeding £60,000	£5.00 per £100 or part thereof
Exceeding £60,000	£6.00 per £100 or part thereof

3.3 Historic rates of Stamp Duty for all instruments executed on or after 1 January 1892 and before 1 September 1990

Conveyance or transfer on sale of any property other than stocks or marketable securities	
Instruments executed on or after 25 May 1988 and before 1 September 1990 [Source: Finance Act, 1988]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £1,000	Exempt
Exceeding £1,000 but not exceeding £2,000	25p per £50 or part thereof
Exceeding £2,000 but not exceeding £6,000	50p per £50 or part thereof
Exceeding £6,000 but not exceeding £6,250	£70
Exceeding £6,250 but not exceeding £6,500	£80
Exceeding £6,500 but not exceeding £6,750	£90
Exceeding £6,750 but not exceeding £7,000	£100
Exceeding £7,000 but not exceeding £7,250	£110
Exceeding £7,250 but not exceeding £7,500	£120
Exceeding £7,500 but not exceeding £10,000	£1.00 per £50 or part thereof
Exceeding £10,000 but not exceeding £20,000	£1.50 per £50 or part thereof
Exceeding £20,000 but not exceeding £50,000	£2 per £50 or part thereof
Exceeding £50,000 but not exceeding £60,000	£2.50 per £50 or part thereof
Exceeding £60,000	£3 per £50 or part thereof

Conveyance or transfer on sale of any property other than stocks or marketable securities

Instruments executed on or after 14 May 1975 and before 25 May 1988

[Source: Finance Act, 1975]

Amount or value of aggregate consideration	Rate of duty
Not exceeding £1,000	Exempt
Exceeding £1,000 but not exceeding £2,000	25p per £50 or part thereof
Exceeding £2,000 but not exceeding £6,000	50p per £50 or part thereof
Exceeding £6,000 but not exceeding £6,250	£70
Exceeding £6,250 but not exceeding £6,500	£80
Exceeding £6,500 but not exceeding £6,750	£90
Exceeding £6,750 but not exceeding £7,000	£100
Exceeding £7,000 but not exceeding £7,250	£110
Exceeding £7,250 but not exceeding £7,500	£120
Exceeding £7,500 but not exceeding £10,000	£1.00 per £50 or part thereof
Exceeding £10,000 but not exceeding £20,000	£1.50 per £50 or part thereof
Exceeding £20,000 but not exceeding £50,000	£2 per £50 or part thereof
Exceeding £50,000	£3 per £50 or part thereof

Conveyance or transfer on sale of any property other than stocks or marketable securities	
Instruments executed on or after 4 August 1973 and before 14 May 1975	
[Source: Finance Act, 1973]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £1,000	Exempt
Exceeding £1,000 but not exceeding £2,000	25p per £50 or part thereof
Exceeding £2,000 but not exceeding £6,000	50p per £50 or part thereof
Exceeding £6,000 but not exceeding £6,250	£70
Exceeding £6,250 but not exceeding £6,500	£80
Exceeding £6,500 but not exceeding £6,750	£90
Exceeding £6,750 but not exceeding £7,000	£100
Exceeding £7,000 but not exceeding £7,250	£110
Exceeding £7,250 but not exceeding £7,500	£120
Exceeding £7,500 but not exceeding £10,000	£1.00 per £50 or part thereof
Exceeding £10,000 but not exceeding £50,000	£1.50 per £50 or part thereof
Exceeding £50,000	£2.50 per £50 or part thereof

Conveyance or transfer on sale of lands, tenements and hereditaments	
Instruments executed on or after 7 May 1969* and before 4 August 1973	
[Source: Finance Act 1969]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £500	Exempt
Exceeding £500 but not exceeding £2,500	Scale rate
Exceeding £2,500 but not exceeding £6,000	£1 for every £50 or part thereof
Exceeding £6,000 but not exceeding £50,000	£1 10 shillings for every £50 or part thereof Higher rate of 25% applied to certain non-Irish transferees
Exceeding £50,000	£2 10 shillings for every £50 or part thereof

*the rate of £2 10 shillings for every £50 or part thereof applies to instruments executed on or after 1 August 1969

Conveyance or transfer on sale of lands, tenements and hereditaments	
Instruments executed on or after 1 August 1951 and before 7 May 1969	
[Source: Finance Act 1951]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £500	Exempt
Exceeding £500 but not exceeding £1,000	Scale rate
Exceeding £1,000	£1 10 shillings for every £50 or part thereof [Higher rate of 25% applied to certain transferees]

Conveyance or transfer on sale of lands, tenements and hereditaments	
Instruments executed on or after 1 December 1947 and before 1 August 1951	
[Source: Finance (No. 2) Act 1947]	
Amount or value of aggregate consideration	Rate of duty
Not exceeding £500	Exempt
Exceeding £500 but not exceeding £1,000	Scale rate
Exceeding £1,000	£2 10 shillings for every £50 or part thereof [Higher rate of 25% applied to certain transferees]

Conveyance or transfer on sale	
Instruments executed on or after 29 April 1910 and before 1 December 1947	
[Source: Finance (1909-10) Act 1910]	
Amount or value of consideration	Rate of duty
Not exceeding £500	Scale rate
Exceeding £500	10 shillings for every £50 or part thereof

Conveyance or transfer on sale	
Instruments executed on or after 1 January 1892 and before 29 April 1910	
[Source: Stamp Act, 1891]	
Amount or value of the consideration	Rate of duty
Not exceeding £300	Scale rate
Exceeding £300	5 shillings for every £50 or part thereof

Notes:

- There were 20 shillings in a £ and 12 pence in a shilling.
- Decimal currency introduced in 1971 - £ remained a £ and a shilling became 5 pence.
- Euro introduced in 2002 - €1 = £0.787564.