

## **STAMP DUTY**

### **Rates of Duty for Residential Property**

The rates of duty applicable for residential property (whether new or second-hand) are as follows:

**Table 1: Rates of duty for deeds executed on or after 5 November 2007**

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

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