



**STATEMENT OF  
PRACTICE SD7  
  
(STAMP DUTIES  
CONSOLIDATION  
ACT, 1999)  
  
CERTIFICATES  
REQUIRED  
IN DEEDS**

**INTRODUCTION**

This leaflet sets out the wording of all the certificates referred to in the Stamp Duties Consolidation Act, 1999, which are required for Revenue purposes. The appropriate wording should be inserted in all relevant instruments executed on or after the date of the passing of the Act.

**1. CONVEYANCES ON SALE**

Every instrument liable to stamp duty 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" in Schedule 1 of the Stamp Duties Consolidation Act, 1999, must contain a certificate indicating whether or not it comes within the provisions of Section 29 of the Stamp Duties Consolidation Act, 1999. The wording of the certificate is either that at No. 6A or No. 7A in Table 2 of Appendix 1 of this leaflet.

**2. LEASES**

Every instrument liable to stamp duty under the heading "LEASE" IN Schedule 1 of the Stamp Duties Consolidation Act, 1999, must contain a certificate indicating whether or not it comes within the provisions of Section 53 of the Stamp Duties Consolidation Act, 1999. The wording of the certificate is either that at No. 6B or No. 7B in Table 2 of Appendix 1 of this leaflet.

**3. RATES OF DUTY**

**3.1 Ad Valorem Duty – Conveyances on sale/Leases**

The rates of ad valorem duty and the appropriate certificates are contained in Schedule 1 of the Stamp Duties Consolidation Act, 1999. The wording of the various certificates are set out in Appendix 2 of this leaflet.

**3.2 Fixed Duty of £10**

Instruments which contain the following certificate(s) are exempt from the £10 stamp duty imposed under the heads of charge referred to below and need not be presented for stamping.

● CONVEYANCE or TRANSFER of any kind not already described in Schedule 1

"It is hereby certified that this instrument is a conveyance or transfer on any occasion, not being a sale or mortgage."

● EXCHANGE

"It is hereby certified that this instrument is an instrument effecting an exchange which is not an exchange which is specified in section 37 of the Stamp Duties Consolidation Act, 1999."

● RELEASE or RENUNCIATION of any property, or of any right or interest in any property

"It is hereby certified that this instrument is a release or renunciation of property, or of a right or interest in property, which is not a release or renunciation on a sale."

● SURRENDER of any property, or of any right or interest in any property

"It is hereby certified that this instrument is a surrender of property, or of a right or interest in property, which is not a surrender on a sale".





## Appendix 1

## Certificates in Conveyances/Leases – New Houses and Apartments

Table 1

Table 1 sets out the various types of certificates which are required when a new house or apartment is being conveyed or leased. Table 2 sets out the wording of those certificates which should be adapted, as appropriate.

Nature of Transaction	Certificates Required (Table 2)	Need to Present Document to Revenue for stamping
1. New house/apartment exemption i.e. up to 125 sq.m. <ul style="list-style-type: none"> <li>● if conveyance/lease gives effect to a site/building contract(s)</li> <li>● if conveyance/lease gives effect to a contract for a completed house</li> </ul>	No. 5 in order to gain the exemption, <i>and</i> No. 6A/No. 6B  No. 7A/No. 7B	No
2. New house/apartment partial relief <ul style="list-style-type: none"> <li>● If conveyance/lease gives effect to a site/building contract(s)</li> <li>● If conveyance/lease gives effect to a contract for a completed house</li> </ul>	No. 8 in order to claim the relief, <i>and</i> No. 9 to attract the rate of duty appropriate to the consideration which is chargeable to duty, <i>and</i>  No. 6A/No. 6B  No. 10	Yes – if certificate No. 9 refers to an aggregate consideration which is greater than £60,000.  No – if certificate No. 9 provides that the aggregate consideration does not exceed £60,000
3. New house/apartment which is not exempt or which does not attract relief <ul style="list-style-type: none"> <li>● if conveyance/lease gives effect to a site/building contract(s)</li> <li>● if conveyance/lease gives effect to a contract for a completed house</li> </ul>	No. 9 to attract the rate of duty appropriate to the consideration which is chargeable to duty, <i>and</i>  No. 6A/No. 6B  No. 7A/No. 7B	Yes – if certificate No. 9 refers to an aggregate consideration which is greater than £60,000  No – if certificate No. 9 refers to an aggregate consideration which does not exceed £60,000



**Appendix 1 (continued)**  
**Certificates in Conveyances/Leases – New Houses and Apartments**  
**Table 2**

Certificate No.	Wording of Certificates (delete as appropriate) Note: Knowingly furnishing an incorrect certificate is a Revenue Offence
<b>5.</b>	<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 certificate (within the meaning of section 4(2)(b) of the Housing (Miscellaneous Provisions) Act, 1979) 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 91(2)(b) (new dwellinghouse/apartment with no floor area certificate) of the Stamp Duties Consolidation Act, 1999, and that no person will derive any rent or payment in the nature of rent (other than by virtue of a title prior to that of the purchaser) for the use of the dwellinghouse/apartment or any part of it during that period."</p>
<b>6A</b>	"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."
<b>6B</b>	"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."
<b>7A</b>	"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."
<b>7B</b>	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."
<b>8</b>	"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 will derive any rent or payment in the nature of rent (other than by virtue of a title prior to that of the purchaser) for the use of the dwellinghouse/apartment or any part of it during that period."
<b>9</b>	"It is hereby certified that the consideration (other than rent) for the sale/lease is wholly 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 (other than rent) which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £60,000/£100,000/ £170,000/ £250,000/£500,000."
<b>10</b>	"It is hereby certified that this instrument gives effect of the purchase of a dwellinghouse/apartment on the erection of that dwellinghouse/apartment and that sections 29 (conveyance on sale combined with building agreement for dwellinghouse/apartment)/53 (lease combined with building agreement for dwellinghouse/apartment) and 91 (new dwellinghouse/apartment with floor area certificate) of the Stamp Duties Consolidation Act, 1999, do not apply."



## Appendix 2

## Certificates Required in the Deed – Rates of Duty

Table 1 sets out the various types of transactions which require a certificate. It also indicates the rate of duty applicable. The circumstances where apportionment details are required in the case of residential property are set out in sections 45 and 52 of the Stamp Duties Consolidation Act, 1999.

Table 2 contains the wording for the various certificates which should be adapted as appropriate for sales and leases. In the case of gifts the wording of the certificates should be adapted as follows –

- in Certificate No. 1, 2 3 and 4 substitute "value of the property conveyed or transferred/leased" for "consideration (other than rent) for the sale/lease" in line 1 of each certificate, and
- in Certificate No. 1, 2 and 4 substitute "property conveyed or transferred/leased" for "consideration (other than rent)" in line 3 of each certificate and also in line 7 of certificate No. 4.

Table 1

Nature of Transaction	Consideration	Rate	Certificate Required (Table 2 below)	Apportionment Details* (Yes/No)
1. Wholly Residential*	<£60,000	Exempt	No. 1	No
	> £60,000 and < £100,000	3%	No. 1	No
	> £100,000 and < £170,000	4%	No. 1	No
	> £170,000 and < £250,000	5%	No. 1	No
	> £250,000 and < £500,000	7%	No. 1	No
	> £500,000	9%	None	No
2. Wholly Non-Residential*	< £5,000	Exempt	No. 2	No
	> £5,000 and < £10,000	1%	No. 2	No
	> £10,000 and < £15,000	2%	No. 2	No
	> £15,000 and < £25,000	3%	No. 2	No
	> £25,000 and < £50,000	4%	No. 2	No
	> £50,000 and < £60,000	5%	No. 2	No
	> £60,000	6%	No. 3	No
3. Part Residential/Part Non-Residential	For the residential part apply bands and rates appropriate to wholly residential property.  For the non-residential part apply bands and rates appropriate to wholly non-residential property.		No. 4. Where the consideration for the residential part > £500,000 and/or for the non-residential part > £60,000 paragraph (b) and/or (c) should be omitted from certificate No. 4	Yes

\*However, apportionment details are required where the sale forms part of a larger transaction or series of transactions.



Table 2

Certificate No.	<b>Wording of Certificates (delete as appropriate)</b> <i>Note: Knowingly furnishing an incorrect certificate is a Revenue Offence</i>
1	"It is hereby certified that the consideration (other than rent) for the sale/lease is wholly 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 (other than rent) which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £60,000/£100,000/£170,000/£250,000/£500,000."
2	"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 £5,000/£10,000/£15,000/£25,000/£50,000/£60,000."
3	"It is hereby certified that the consideration (other than rent) for the sale/lease is wholly attributable to property which is not residential property."
4	"It is hereby certified (a) that the consideration (other than rent) for the sale/lease is partly attributable to residential property, and (b) 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 aggregate amount or value, of the consideration (other than rent) which is attributable to residential property, or which would be so attributable if the contents of residential property were considered to be residential property, exceeds £60,000/£100,000/£170,000/£250,000/£500,000 and (c) 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 £5,000/£10,000/£15,000/£25,000/£50,000/£60,000."