



**STAMP DUTY –
FLOOR AREA
COMPLIANCE
CERTIFICATE**

The latest edition of Revenue's statement of practice on stamp duty, SD10A, contains new requirements, the effect of which may be that certification of compliance with the Building Regulations from the Department of the Environment will be sought by Revenue as a prerequisite to obtaining stamp duty relief on the purchase of new houses. The inference is that if a Department inspector is not satisfied, stamp duty relief may be refused. Urgent clarification has been sought from the Department, but in the meantime, practitioners should approach the matter with caution.