

Guidance Note regarding Budget Measures for 2021 in the Duty on Documents and Transfers Act

These guidelines are issued under Article 22A (2) of the Duty on Documents and Transfers Act ([Cap. 364](#)). The purpose of these guidelines is to provide an explanation of some of the budget measures announced in the Budget Speech for 2021 which affect the Duty on Documents and Transfers Act (hereinafter referred to as the 'DDTA'). The DDTA will be amended to reflect these measures in due course.

Acquisition of sole and ordinary residence

The threshold for the 3.5% rate in Article 32(4) of the DDTA has been increased from €175,000 to €200,000 for deeds signed from 20th October 2020.

Donation by parents to children for sole and ordinary residence

The threshold for the exemption in Article 32C of the DDTA has been increased from €200,000 to €250,000 for donations made from 20th October 2020.

Last updated: 22nd October 2020