SUBSIDIARY LEGISLATION 364.22

REDUCED RATE OF DUTY ON TRANSFERS *CAUSA MORTIS* OF A DWELLING HOUSE RULES

26th December, 2025

LEGAL NOTICE 306 of 2025.

Citation.

1. The title of these rules is the Reduced Rate of Duty on Transfers *Causa Mortis* of a Dwelling House Rules.

Reduced rate of duty on the transfer *causa mortis* of a dwelling house.

2. Notwithstanding the provisions of article 35(2)(i) and (ii), but without prejudice to article 35(2)(iii) of the Act, in the case of a transfer *causa mortis* of a property that takes place on or after the 28th October 2025:

(a) where such property consists of a dwelling house being the ordinary residence of the person from whom the transfer originates, and where such dwelling house is also occupied at the time of such transfer *causa mortis* by any one or more of the transferees *causa mortis*, duty shall be charged at the rate of three euro and fifty cents (€3.50) for every one hundred euro (€100) or part thereof of such share transferred to each transferee *causa mortis* occupying such dwelling house as his ordinary residence as represents that part of the value of such dwelling house which exceeds thirty-five thousand euro (€35,000), but does not exceed four hundred thousand euro (€400,000), and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to thirty-five thousand euro (€35,000) or that part of its value which exceeds thirty-five thousand euro (€35,000) but does not exceed four hundred thousand euro (€400,000) and the value of such dwelling house, whichever is less, as the proportion to the whole, of the share of the ownership or other title under which the dwelling house was held by such person;

(b) where such property consists of a dwelling house not being a dwelling house to which paragraph (a) refers, but being the ordinary residence occupied by any one or more of the transferees *causa mortis* in a transfer *causa mortis* of the ownership or usufruct of any real right over the said dwelling house, duty shall be charged at the rate of three euro and fifty cents (€3.50) for every one hundred euro (€100) or part thereof, in respect of such share transferred to each transferee *causa mortis* occupying such dwelling house as his ordinary residence as represents the first four hundred thousand euro (€400,000) of the value of such dwelling house, and where such dwelling

house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to four hundred thousand euro (€400,000) or the value of the dwelling house, whichever is less, as the proportion to the whole, of the share of the ownership or other title under which the dwelling house was held by such person.