

# Real Estate Tax factsheet 2026 - Ireland

On this factsheet you will find key information on relevant tax rates in 2026 for real estate owners and investors.



## Individuals

### Personal Income Tax - Rental Income

Qualifies as	Rate
Rental income	The standard rate band for a single taxpayer is €44,000. Income earned after this cut-off point is taxed at 40%

### Personal Income Tax - Capital Gains

Qualifies as	Rate
Capital Gains	The standard rate of Capital Gains Tax for investment income is 33%.

### Dividend Withholding Tax and Personal Income Tax - Dividends

Qualifies as	Rate
Income derived from a RE-company	25% WHT
Non-Resident Landlord	

### Gift and Inheritance Tax

Qualifies as	Exemptions	Rate
Gift / Inheritance	Depending on relationship with individual gifting. Ranges from €20,000 - €400,000	33%
Small Gift Exemption	€3,000 annual tax-free gift	

## Companies

### Corporate Income Tax - Rental Income

Qualifies as	Rate
Corporate income	Taxed at the rate of 25%
Corporate income	Close Companies which are controlled by five or fewer individuals may be subject to an effective rate of 40%

## Corporate Income Tax - Capital Gains

Qualifies as	Rate
Corporate income	Taxed at the rate of 33%

## Individuals and companies

### Value Added Tax (VAT)

Qualifies as	Paid by	Based on	Rate
Transfer of a building site or transfer of a building within two years of its 1st occupation	Buyer	Transaction value	13.5% 9% for qualifying apartments (Budget 2026)
Renting commercial property	Buyer	Base rent	VAT exempt unless option to tax at standard rate

### Stamp Duty

Qualifies as	Paid by	Based on	Rate
Residential	Buyer	First €1 million	1%
Residential	Buyer	€1 million – €1.5 million	2%
Residential	Buyer	€1,500,000 +	6%
Residential	Buyer	Cumulative Purchases 10 +	15%

### Stamp Duty

Residential Zones Land Tax	3% of the Market Value of the land
Vacant Homes	7 times the basic rate of local property tax applying to the residential property
Local Property Tax	LPT is charged at €95 and €235 for bands 1 & 2 respectively. Bands from 3-19 now carry a fixed LPT charge, replacing the previous midpoint percentage method used in earlier years. For properties valued between €1.26m and €2.1m, a rate of 0.0906% is charged on the first €1.26m and 0.25% on the balance. Properties valued over €2.1m will be charged at a rate of 0.3%.

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