

## **Dwelling House Exemption**

Dwelling House Exemption provides that a residential property can be gifted/inherited tax free provided certain conditions are satisfied.

This relief is being reviewed by the Department of Finance and Revenue as it is felt that the tax relief is being used to transfer valuable properties other than the family home.

Could Budget 2017 restrict the availability of Dwelling House Exemption?



**Bernard Doherty Tax Partner** 

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