

Amending a Stamp Duty Return on ROS

Document updated March 2018

It is possible to amend a filed electronic return, either before or after the Stamp Duty has been paid.

It is not possible to amend the date of execution of an instrument on a filed return to a date which is after the date of filing. In this case, you must file a new return with the correct date of execution. Once you have filed the new return, you must write to the [National Stamp Duty Office](#) and ask us to cancel the first return and transfer the Stamp Duty paid to the second return. Make sure to quote the Document IDs in your letter to us.

To amend the return to claim the benefit of the transitional arrangements in Section 60(2)(b) of the Finance Act 2017, please see Step 6 (under “All Amendments”). Under these transitional arrangements the instrument relating to non-residential property is chargeable to Stamp Duty at a rate of 2%, instead of 6%, provided a binding contract is in place before 11 October 2017 and the deed of conveyance or transfer is executed before 1 January 2018. The deed must contain the appropriate certificate. If the deed does not contain the appropriate certificate because the deed was executed before the Finance Bill 2017 was published, the vendor(s) and purchaser(s) must have signed a letter confirming that the instrument was executed solely in pursuance of a binding contract entered into before 11 October 2017.

A refund application requires the filed return to be amended. Once the return has been amended, you should write to the [National Stamp Duty Office](#) to claim the refund. Make sure to include in your letter to us all the information listed in this [link](#) and quote the Document ID.

Filers should keep a record (for 6 years) of why the return was amended: this information may be sought if the return is selected for a compliance intervention.

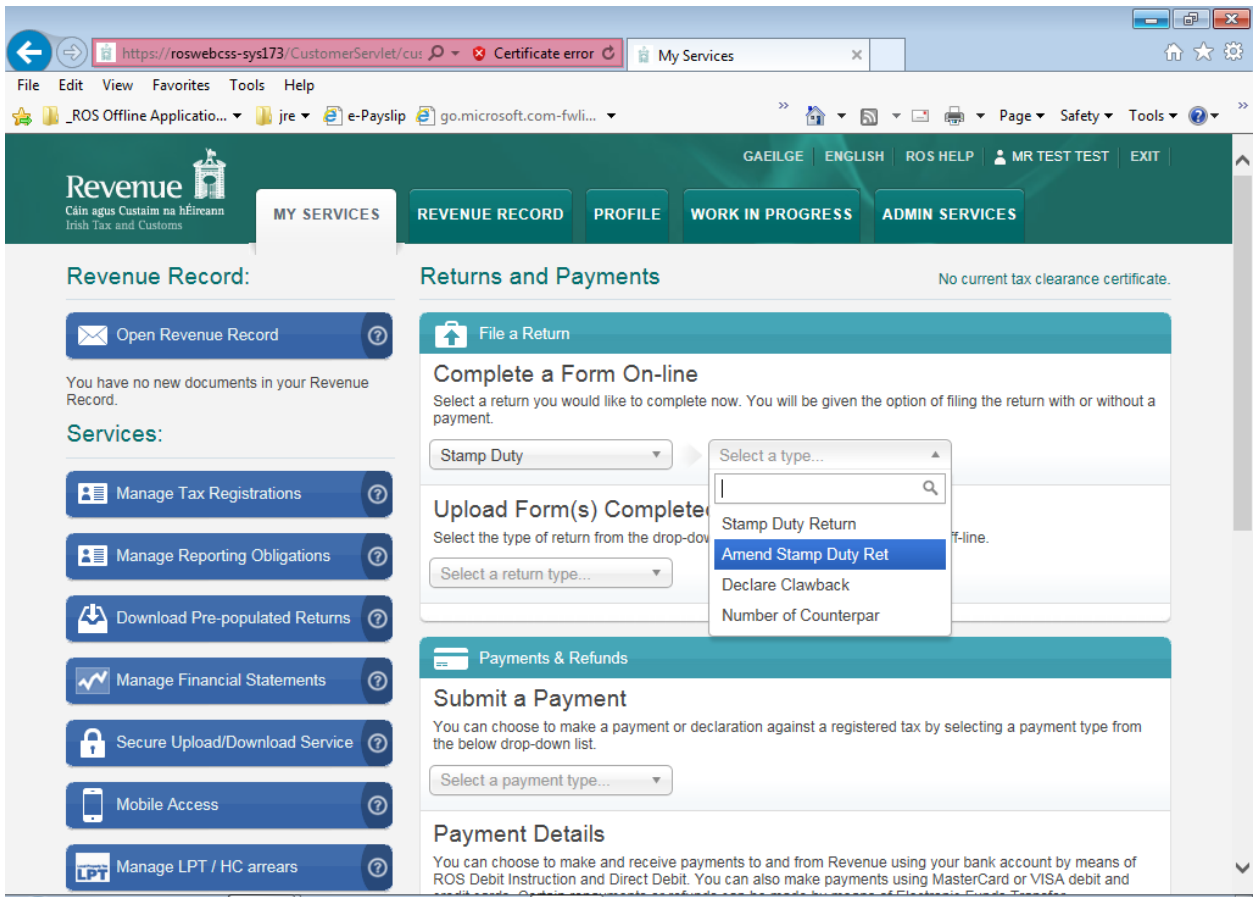
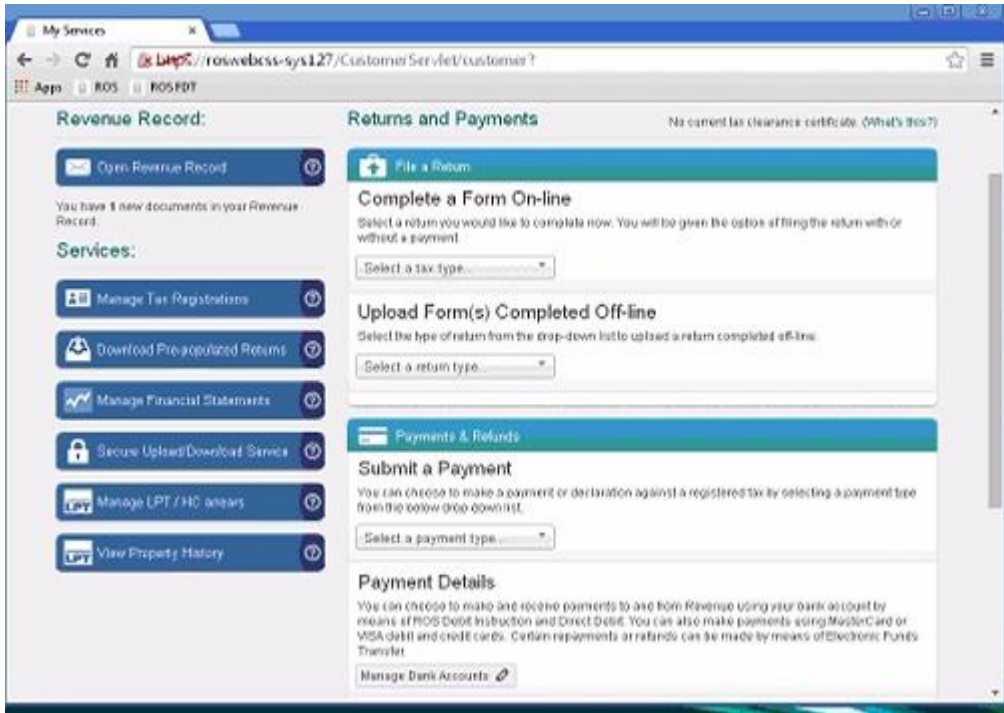
To file an amended return, follow the instructions set out below.

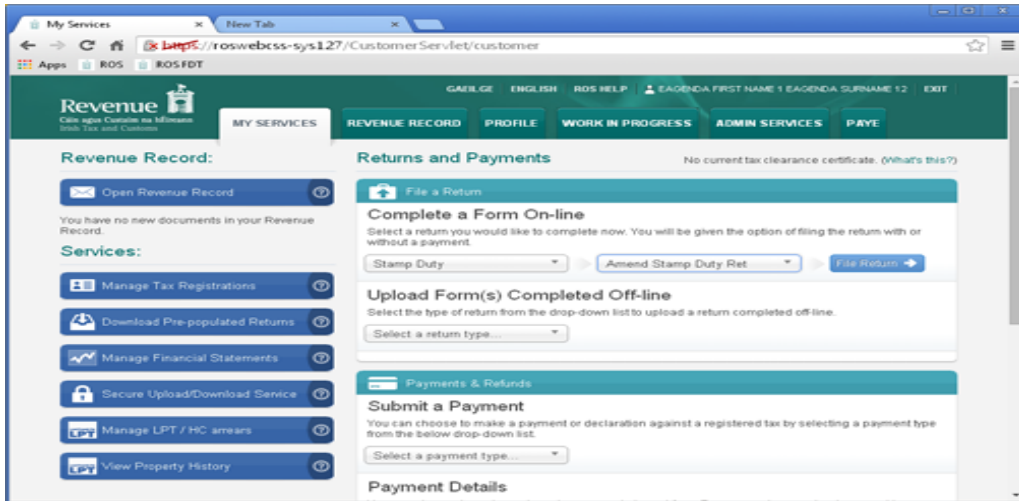
Step 1: Log into ROS

Step 2: From the **My Services** menu **File a Return** section:

- select Tax Type **Stamp Duty**,
- select Return Type **Amend Stamp Duty Return**, and
- click **File Return**.

See the screen shots below.



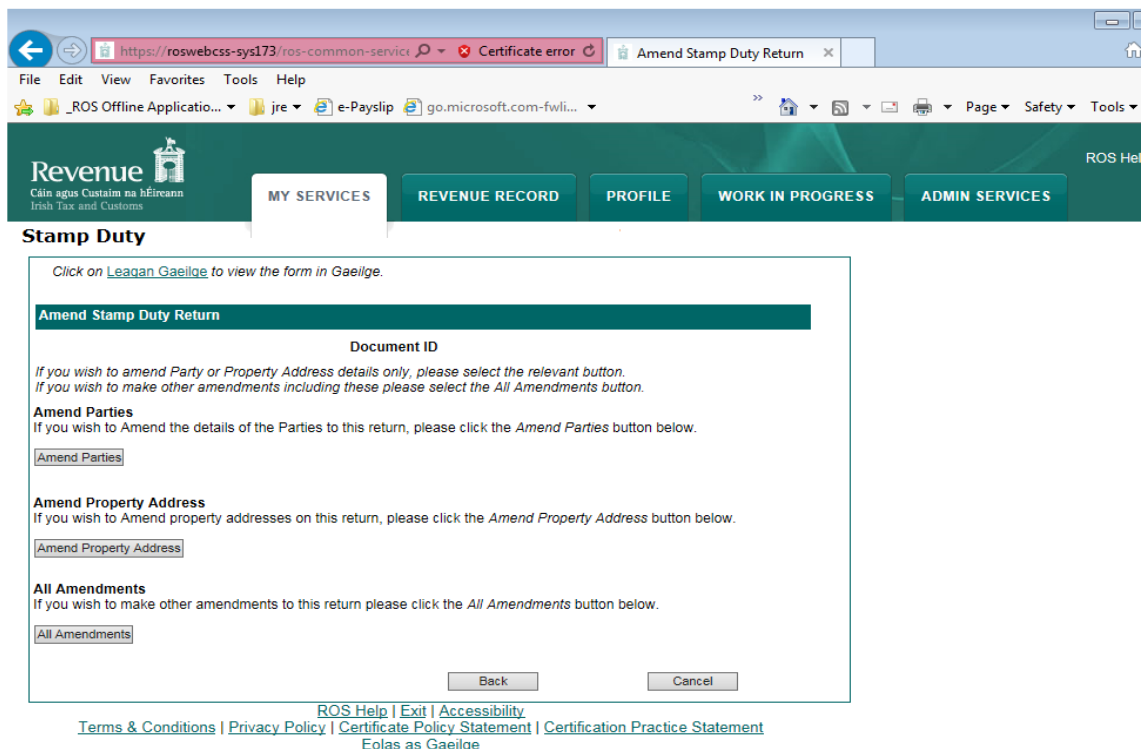


Step 3: Enter the Document ID number in the field provided and click **Search**.

Step 4: From the **Summary & Calculation Screen** click **Amend**.

Step 5: The **Amend Stamp Duty Return Screen** will appear. This screen contains the following options:

- (a) Amend Parties
- (b) Amend Property Address
- (c) All Amendments.



Step 6:

If you select **Amend Parties** the following screen will appear.

The screenshot shows a web browser window displaying the ROS Amend Party Details Menu. The browser address bar shows the URL <https://roswebccs-sys173/ros-common-service> and a 'Certificate error' warning. The page title is 'Amend Party Details Menu'. The Revenue logo is visible in the top left corner, and the navigation menu includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main content area is titled 'Stamp Duty' and contains a form for amending party details. The form includes a 'Document ID' field and several sections for selecting amendment options: 'Vendor Details' (Amend Vendor), 'Vendor Fiduciary Capacity Details' (Amend Vendor acting in Fiduciary Capacity), 'Purchaser Details' (Amend Purchaser), 'Purchaser Fiduciary Capacity Details' (Amend Purchaser acting in Fiduciary Capacity), and 'Solicitor/Agent for the Vendor(s)' (Amend Solicitor/Agent for the Vendor(s)). At the bottom of the form are 'Back' and 'Cancel' buttons. A note at the top of the form reads: 'Click on [Leagan Gaeilge](#) to view the form in Gaeilge.' The footer of the page includes 'ROS Help | Exit | Accessibility'.

Select the required option. Enter the amendment(s). Click **Confirm** to update and proceed to Step 7.

If you select **Amend Property Address** the following screen will appear.

Under the **Amend Property Address** option it is possible to amend the full details of the property address, including the property Folio Number. If you wish to amend the address you first need to tick the box called “Tick the box if the address above is not the address recited in the transfer Instrument”. Once this box is ticked you will be able to overwrite the address on the screen with the address you wish to appear on the stamp certificate.

Once the address is amended, click **Confirm** to update and proceed to Step 7.

The screenshot shows a web browser window with the URL <https://roswebcss-sys173/ros-common-service> and a tab titled "Amend Property Address". The browser shows a "Certificate error" warning. The page content is titled "Stamp Duty" and includes a "Form Help" section with an information icon and the text: "* Denotes a Required Field" and "Click on [Leagan Gaeilge](#) to view the form in Gaeilge."

The main form area is titled "Amend Property Address" and contains the following fields:

Document ID	
Amend Property Address	
Address Line 1	* <input type="text" value="Laneway"/>
Address Line 2	* <input type="text" value="Lane Road"/>
Address Line 3	<input type="text"/>
County	* <input type="text" value="Donegal"/>
Post Code	<input type="text" value="--Please Select"/>
Country	* <input type="text" value="Ireland"/>
Folio Number	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
	<input type="text"/>

If you select the **All Amendments** option, the following screen will appear.

The screenshot shows a software window titled "ITS - EURO - eStamping Detail". The main content area is divided into several sections, each with a blue header bar:

- Consideration**: Contains a field for "Chargeable Consideration" with a Euro symbol and a text input box.
- Contents**: Contains a field for "Contents" with a Euro symbol and a text input box.
- Relief**: Contains a dropdown menu labeled "Select the relief that is being claimed" with the text "--Please Select". Below it is a field for "Commercial Woodlands Relief - Value of trees growing on land" with a Euro symbol and a text input box. There is also a checkbox labeled "Tick the box if you wish to claim relief for Rights Reserved".
- Expression of Doubt**: Contains a checkbox labeled "Tick the box if you wish to submit an Expression of Doubt and that you comply with the statutory requirements for Expression of Doubt".

At the bottom of the window, there are several buttons: "Back", "Cancel", "Clear", "Confirm >>", and a large grey button labeled "<< Property & Long Term Lease Description Screen".

The **All Amendments** option enables you scroll back through the various screens within the selected return by clicking the tabs marked << at the bottom of the screen (not the "Back" button). For example, in the case of a "Conveyance/Transfer of Property" you can scroll back through the return by clicking the tabs marked << on the bottom of the return screens in the following order:

- << Property & Long Term Lease Description Screen
- <<Instrument Party Details Screen
- <<Instrument Details Screen
- <<Instrument Category Screen.

You should have a print-out of the filed return to hand when you select the **All Amendments** option. Data is erased as you scroll back through the screens to the screen(s) which you want to amend. Once you make your amendments you must then scroll forward and re-enter the data which was erased. This is why you should have a print-out of the filed return to hand.

To amend the return to claim the transitional arrangements contained in Section 60(2)(b) of the Finance Act 2017 you must select **All Amendments**. Once selected, you must scroll back to the first screen of the return by clicking the tabs marked << and then tick the box called:

“Tick the box if you are availing of Transitional Arrangements *(In relation to transfers of non-residential property for instruments executed on or after 11th October 2017 and before 1st January 2018)*” – see below screen.

You scroll forward through the return by clicking the tabs marked >>. When you get to the above screen, click **Confirm** to update and proceed to Step 7.

Instrument

Instrument Category Screen

Category of Instrument * Conveyance / Transfer of Property ▼

Tick the box if you are availing of Transitional Arrangements
(In relation to transfers of residential property for instruments executed on or after 8th December 2010 and before 1st July 2011)

Tick the box if you are availing of Transitional Arrangements
(In relation to transfers of non-residential property for instruments executed on or after 7th December 2011 and before 1 July 2012)

Tick the box if you are availing of Transitional Arrangements
(In relation to transfers of non-residential property for instruments executed on or after 11th October 2017 and before 1st January 2018)

Instrument Dates

Date of Execution of Instrument * (dd/mm/yyyy) 📅

Step 7: If no further amendments are required to the return, click **Amendments Complete** to bring you to the **Summary & Calculation Screen**.

Step 8: Once you have reviewed the amended return and are satisfied that all entries are in order, click **Continue to Submit** at the end of the **Summary & Calculation Screen**. This will bring you to the **Payment Screen**.

Step 9: On the **Payment Screen**, select the option at the bottom of the screen to **File return only**. Click **Next**. This will bring you to the **Confirm File Return Only Screen**. Click **OK**. This will bring you to the **Sign & Submit Screen**.

Step 10: On the **Sign & Submit Screen**, enter your Password and then click **Sign & Submit**.

Details of the amended return will display in your ROS inbox and an amended stamp certificate will issue to that inbox.