

Completing a Residential Development Stamp Duty Refund Claim through the ROS eRepayments Service

Document created September 2019

Before you make a claim:

1. **Review the Stamp Duty Return:** in particular, is the land area included in the return correct?; is the consideration correct (for example, if VAT was included in the purchase price, ensure that it is the VAT-exclusive consideration that has been entered on the return)?
2. **Have your bank details ready if you do not have a ROS Debit Instruction (RDI)**
3. **Get your supporting documentation ready and save it electronically – you may save it as a single document or as separate documents. Your supporting documentation consists of:**
 - (a) a Declaration – the form of wording to be used is available in [the Declaration document](#)
 - (b) a copy of the email from the relevant Building Control Authority acknowledging the Commencement Notice or 7 Day Notice as valid
 - (c) a certified copy of the instrument i.e. the Deed that transferred ownership of the land
 - (d) where there is more than one accountable person and the accountable person is making the claim, a completed Statement of Accountable Persons - – the form of wording to be used is available in [the Consent document](#)

The steps to be followed:

- to make a claim
 - to edit or view a claim already entered
- through the ROS eRepayments service are set out below.

The [Residential Property Stamp Duty Refund Scheme](#) is provided for in Section 83D of the Stamp Duties Consolidation Act 1999. More information on the scheme is available in [Part 7 of the Stamp Duty Manual](#).

The scheme applies where all of the following are satisfied:

- The Deed transferring ownership is executed on or after 11 October 2017
- A Stamp Duty return is filed and Stamp Duty at the rate of 6% paid
- The Deed is stamped
- The property transferred by the Deed is non-residential property in the form of land. If the property transferred is mixed use (part residential and part non-residential) the refund scheme applies only to the non-residential element.
- Construction of a dwelling unit must have commenced.

If all the above are not satisfied, you should not file a refund claim.

Step 1:

Access the eRepayment Claims service by logging onto your ROS account (the account assigned to you by Revenue on completion of your ROS registration). Once logged on, your ROS **My Services** home page will display, as shown below.

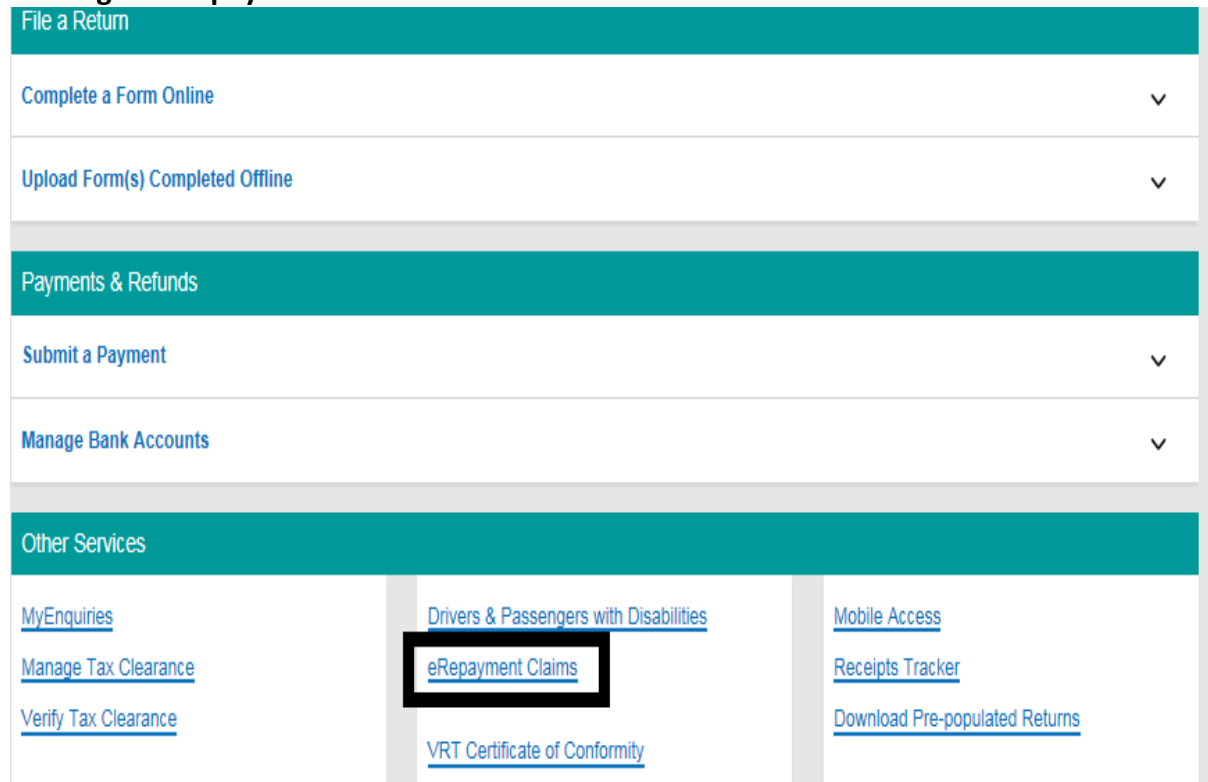
ROS Home Page

The screenshot displays the ROS Home Page interface. At the top, there is a header bar with 'My Frequently Used Services' on the left and 'Add a service' with a plus icon and an upward arrow on the right. Below this is a search bar labeled 'MyEnquiries'. The main content area is divided into three primary sections, each with a teal header bar: 'File a Return', 'Payments & Refunds', and 'Other Services'. The 'File a Return' section includes 'Complete a Form Online' and 'Upload Form(s) Completed Offline', both with downward arrows. The 'Payments & Refunds' section includes 'Submit a Payment' and 'Manage Bank Accounts', also with downward arrows. The 'Other Services' section is a grid of links organized into three columns. The first column contains: MyEnquiries, Manage Tax Clearance, Verify Tax Clearance, Manage Financial Statements, Manage Reporting Obligations, Manage Tax Registrations, Register New Revenue Customer, and Jobs and Pensions. The second column contains: Drivers & Passengers with Disabilities, eRepayment Claims, VRT Certificate of Conformity, and Letter Of Residence. The third column contains: Mobile Access, Receipts Tracker, Download Pre-populated Returns, Secure Upload/Download Service, VAT MOSS, View Property History, Manage LPT / HC arrears, and Help to Buy Applicant.

Step 2:

Select **eRepayment Claims** under **Other Services**.

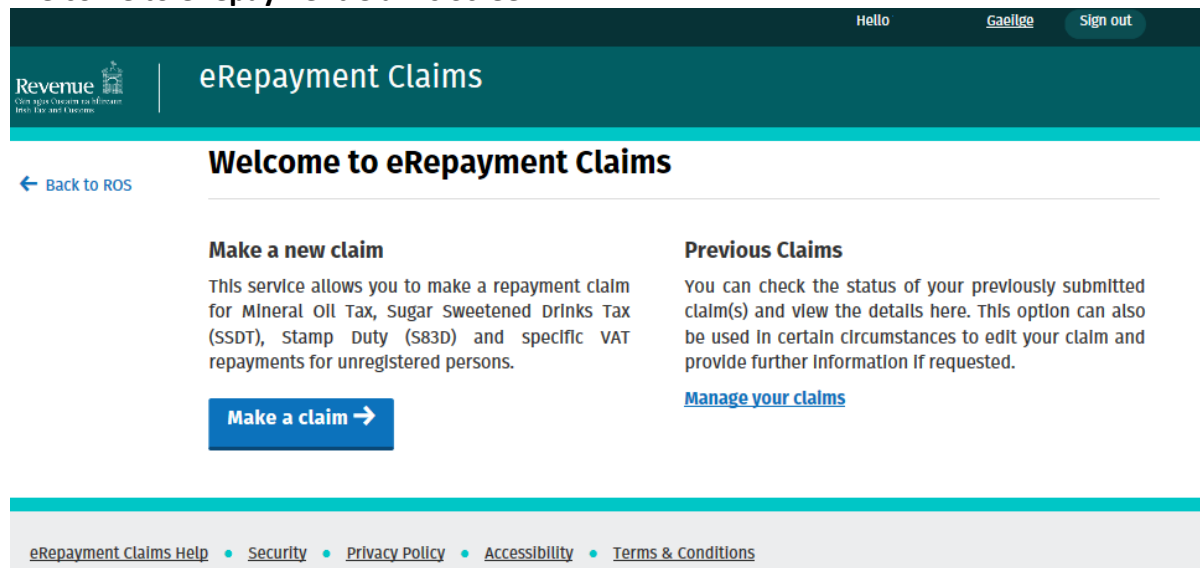
Clicking on eRepayment Claims



Step 3:

When you click on **eRepayment Claims** in the previous screen, you will be brought to the **Welcome** page of the eRepayments service within ROS.

Welcome to eRepayment Claims Screen

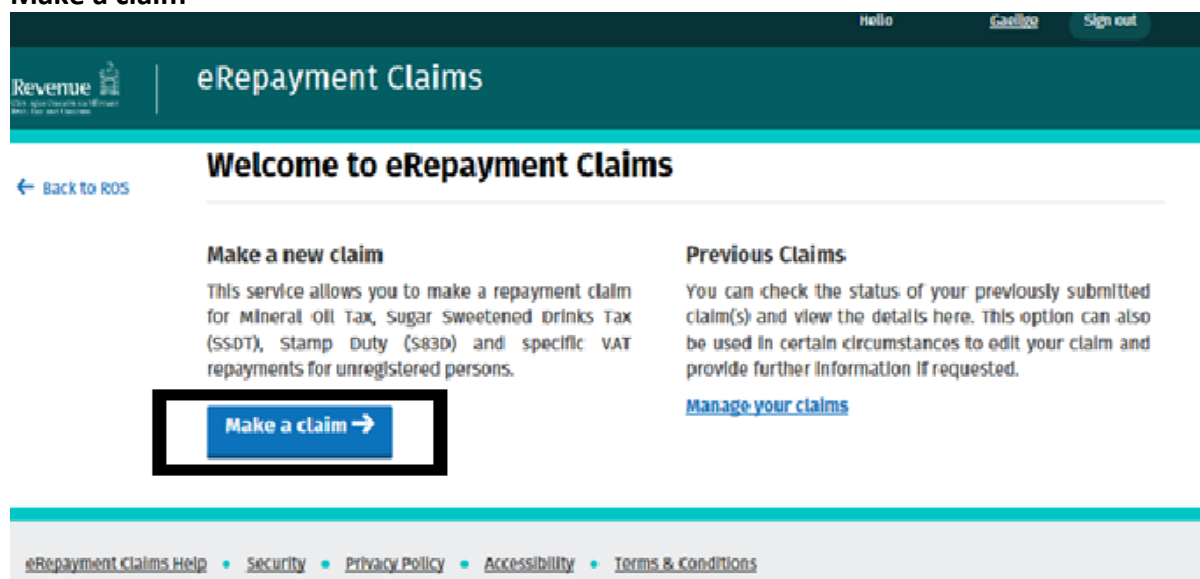


Step 4:

To make a new claim, click on **Make a claim** (in blue) as shown in Screen Shot 4 below.

If you wish to edit or view a claim that has already been made, go to Step 16 of this guide.

Make a claim

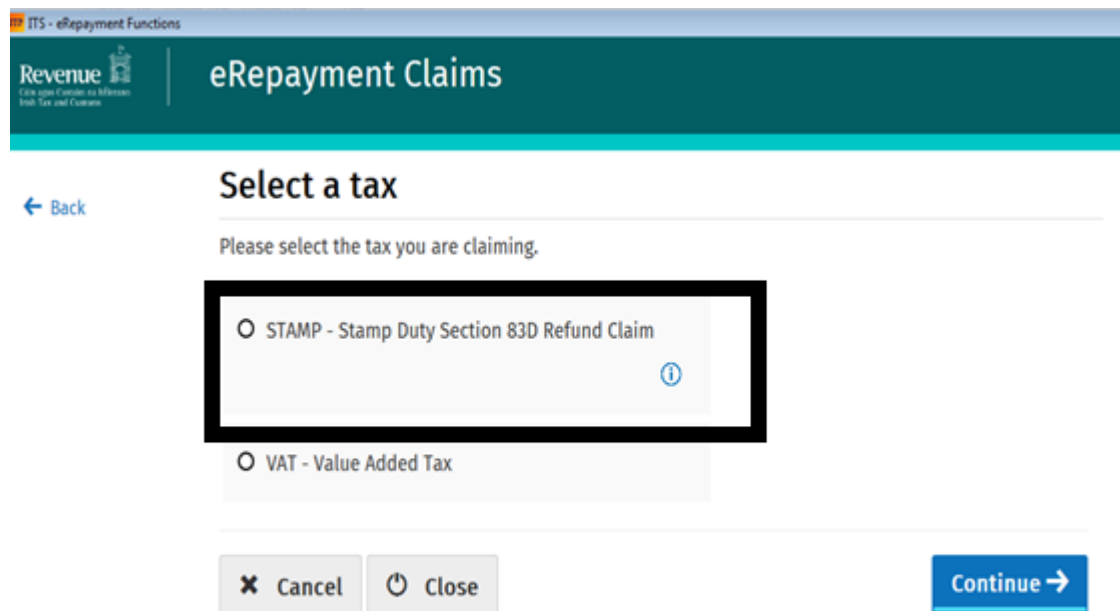


Step 5:

From the **Select a Tax Screen**, select **STAMP** as shown below.

Then click **Continue**.

Select a Tax



Step 6:

Once you select **STAMP**, the **Overview Screen** displays.

The information and documentation required to make the claim are set out here. Though one of the documents sought is a copy of the Commencement Notice, we want you to instead upload a copy of the email from the Building Control Authority acknowledging the Commencement Notice as valid. We have sought an IT development to make this change on the screen.

If you are not familiar with making claims, you should print a copy of this screen for reference.

Overview Screen

Revenue **eRepayment Claims** Hello LEN TEST [Gaeilge](#) [Sign out](#)

Overview

- Overview
- Document ID
- Claim Details
- Attachments
- Bank Details
- Review

Stamp Duty Section 83D Refund Claim – Section 83D of the Stamp Duties Consolidation Act 1999 provides for a partial repayment for duty paid at 6% on non-residential land which is being/has been developed for residential use.

Who is it for?

This service enables filers or accountable persons to claim a partial repayment of stamp duty where duty has been paid on non-residential land at 6% and the land is being or has subsequently been developed for residential use.

What do I need?

- ✓ Valid Stamp Duty Document ID in respect of which a stamp certificate has issued
- ✓ Land area transferred by the deed to which the Stamp Duty Document ID relates
- ✓ Local authority acknowledgement of commencement notice
- ✓ Details of the development covered by the commencement notice
- ✓ Date construction commenced
- ✓ Bank Details of the accountable person will be required if the person filing the refund claim is not the original filer of the Stamp Duty return.
- ✓ Statutory Declaration
- ✓ Statement of accountable persons, if applicable
- ✓ A copy of the Commencement Notice
- ✓ A certified copy of the Instrument

How long does it take?

About 5 minutes for most people per claim. The sections are as follows:

- Step One:**
Enter Stamp Duty Document ID
- Step Two:**
Claim Details Screen
- Step Three:**
Supporting documentation
- Step Four:**
Bank Account Details, if you are not the original filer
- Step Five:**
Summary and Declaration
- Step Six:**
Sign and Submit

[Cancel](#) [Continue →](#)

[eRepayment Claims Help](#) • [Security](#) • [Privacy Policy](#) • [Accessibility](#) • [Terms & Conditions](#)

Language: [Gaeilge](#)

If you have all the information and documentation ready, click **Continue**.

Step 7:

Enter the relevant Stamp Duty Document ID and click Continue as shown below. This will bring you to the **Claim Details Screen**.

Stamp Duty Return Document ID Screen

The screenshot shows the 'Stamp Duty Return Document ID' screen. At the top left is the Revenue logo with the text 'Revenue', '2020-21', and 'Cuide agus Fógraíocht na hÉireann Irish Tax and Customs'. To the right of the logo is the header 'eRepayment Claims'. Below the header is a navigation menu with the following items: Overview (selected), Document ID, Claim Details, Attachments, Bank Details, and Review. The main content area is titled 'Stamp Duty Return Document ID' and contains the text: 'Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.' Below this is the instruction: 'Please enter a valid Stamp Duty Document ID'. There is a text input field labeled 'Stamp Duty Document ID' which is currently empty and highlighted with a red border. At the bottom of the screen are three buttons: 'Back' (with a left arrow icon), 'Close' (with a power icon), and 'Continue' (with a right arrow icon).

Step 8:

The first three fields of the **Claim Details Screen** are pre-populated from the Stamp Duty Return Document ID that you entered on the previous screen.

You should then select the **Type of development** and complete the other fields on this screen. Information about these fields can be accessed by clicking on the information icon beside each field.

If **Single Dwelling Unit** is selected as the **Type of development**, additional fields regarding the footprint and curtilage of the single dwelling unit will display, as shown below in Screen Shot 9. Complete these additional fields in respect of the Single Dwelling Unit.

Once all the fields have been completed and you are satisfied that the entries are accurate, click **Continue**.

Claim Details Screen

Revenue | eRepayment Claims

Claim Details

- Overview
- Document ID
- Claim Details**
- Attachments
- Bank Details
- Review

Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.

Enter the details requested below.

Stamp Duty Document ID:

Duty Paid at 6%:

Total land area (In hectares)

Type of development: Single or Multiple Dwelling Unit

Single

Multiple

Date of acknowledgement of commencement notice (dd/mm/yyyy) ⓘ

Commencement Notice No. ⓘ

Date construction started (dd/mm/yyyy) ⓘ

[← Back](#) [Continue →](#)

Step 9:

This screen displays the additional fields that will become visible when **Single Dwelling Unit** is selected as the **Type of development**.

Claim Details Screen for Single Dwelling Unit

Claim Details

- Overview
- Document ID
- Claim Details**
- Attachments
- Bank Details
- Review

Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.

Enter the details requested below.

Stamp Duty Document ID:	<input type="text" value="180000000P"/>
Duty Paid at 6%:	<input type="text" value="2541.00"/>
Total land area (In hectares)	<input type="text" value="0.124"/>
Type of development: Single or Multiple Dwelling Unit	<input checked="" type="radio"/> Single <input type="radio"/> Multiple
Date of acknowledgement of commencement notice (dd/mm/yyyy)	<input type="text"/> ⓘ
Commencement Notice No.	<input type="text"/> ⓘ
Date construction started (dd/mm/yyyy)	<input type="text"/> ⓘ
Footprint of dwelling (In hectares)	<input type="text"/> ⓘ
Curtilage of dwelling (In hectares, not greater than 0.4047)	<input type="text"/> ⓘ

Please confirm that the claim is made only in respect of that part of the land relating to the footprint and curtilage of dwelling.

Step 10:

This screen contains an example of a completed **Claim Details Screen** for a Single Dwelling Unit. As advised in Step 8, you should review the entries and if in order click **Continue**.

Completed Screen for Single Dwelling Unit Claim

The screenshot shows a web interface for a 'Stamp Duty Section 83D Refund Claim'. The title is 'Claim Details'. On the left is a navigation menu with options: Overview, Document ID, Claim Details (selected), Attachments, Bank Details, and Review. The main content area has a heading: 'Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.' Below this is a sub-heading: 'Enter the details requested below.' The form contains several input fields and a checkbox:

- Stamp Duty Document ID: 180000000P
- Duty Paid at 6%: 2541.00
- Total land area (In hectares): 0.124
- Type of development: Single or Multiple Dwelling Unit: Single, Multiple
- Date of acknowledgement of commencement notice (dd/mm/yyyy): 02/07/2018
- Commencement Notice No.: CN1234567DC
- Date construction started (dd/mm/yyyy): 18/07/2018
- Footprint of dwelling (In hectares): 0.024
- Curtilage of dwelling (In hectares, not greater than 0.4047): .1
- Please confirm that the claim is made only in respect of that part of the land relating to the footprint and curtilage of dwelling:

At the bottom of the form are two buttons: 'Back' and 'Continue'.

Step 11:

This screen lists the supporting documentation that you must include with your claim.

The form of wording to be used for both the Declaration and Statement of accountable persons is available by clicking [the Residential Property Stamp Duty Refund Scheme](#)

You can save all the supporting documentation as a single document and attach that document to your claim by clicking **Add**. Or you can save each document separately and attach each document separately. Click **Add** each time you wish to attach a document.

When all documents have been attached, click **Continue**.

Claim Details Attachment Screen, including link to templates

evenue eRepayment Claims

Attachments

- Overview
- Document ID
- Claim Details
- Attachments**
- Bank Details
- Review

Form STAMP – Stamp Duty Section 83D Refund Claim

The following supporting documentation is required for processing of the refund claim.

1. Declaration
2. Statement of accountable persons
3. A copy of Acknowledgment of Commencement Notice as valid (dd/mm/yyyy)
4. A certified copy of the Instrument

Templates for these documents can be downloaded [here](#)

Attachments

No attachments added yet. [Add +](#)

Cancel **Back** **Continue →**

Step 12:

If you are the filer of the Stamp Duty Return, you may already have a ROS Debit Instruction (RDI). If you do, the RDI bank details will be pre-populated, as in Screen Shot below. These fields cannot be amended.

If you do not have an RDI, you will need to provide bank account details to which the Section 83D refund can be made.

Following review, or entry of bank account details where appropriate, click **Continue**.

Bank Details Screen

Bank Details

Form STAMP – Stamp Duty Section 83D Refund Claim

Refunds will be paid into the bank account linked to your Stamp Duty RDI (ROS Debit Instruction).

Name of the account holder

WWE

BIC (Bank Identifier Code)

AIBKIE2DXXX

IBAN (International Bank Account Number)

IE52AIBK93 180000000

✕ Cancel ← Back Continue →

Step 13:

The **Summary Screen** below - displays details of the claim entered, including calculation of the refund and the nominated bank account details for the refund.

There are two mandatory declaration tick boxes on this screen. You should read the declarations carefully and only tick them if they are correct.

If you are the filer of the Stamp Duty return and you are not an accountable person, you should choose the third option “I am acting as agent for the accountable person(s)” under the first mandatory declaration tick box.

Check that the claim details entered by you are correct. When satisfied that they are and that the calculation of the refund amount being claimed is correct (which has been calculated based on Stamp Duty paid at 6% and the land areas entered), click **Submit**.

Summary Screen

Revenue
eRepayment Claims

- [Overview](#)
- [Document ID](#)
- [Claim Details](#)
- [Attachments](#)
- [Bank Details](#)
- [Review](#)

Summary

Form STAMP – Stamp Duty Section 83D Refund Claim

Personal Details

PPSN: **1234567T**

Name: **Len Test**

Claim Details [Edit](#)

Stamp Duty Document ID:	180000000A
Duty Paid at 6%:	2541.00
Total land area (in hectares)	0.124
Type of development: Single or Multiple Dwelling Unit	Single
Date of acknowledgement of commencement notice (dd/mm/yyyy)	02/07/2018
Commencement Notice No.	CN1234567DC
Date construction started (dd/mm/yyyy)	18/07/2018
Footprint of dwelling (in hectares)	0.024
Curtilage of dwelling (in hectares, not greater than 0.4047)	0.1

Please confirm that the claim is made only in respect of that part of the land relating to the footprint and curtilage of dwelling. Yes

Tax Repayment Amount

Total Repayment Amount	€1,694.00
-------------------------------	------------------

Attachments [Edit](#)

Attachments.docx [↻](#)

Bank Details [Edit](#)

Account Name: WWE

BIC: AIBKIE2DXXX

IBAN: IE52AIBK93126818304181

I declare that in making this refund claim:

I am the sole accountable person

I am one of the accountable persons and the other accountable person(s) has/have consented to my making this refund claim and I have attached to this claim a copy of that consent signed and dated by the other accountable person(s)

I am acting as agent of the accountable person(s)

I declare that:

- a. the information that I have provided for the purposes of this refund claim is true and correct to the best of my knowledge and belief;
- b. the refund I have claimed meets the provisions of Section 83D of the Stamp Duties Consolidation Act 1999 (SDCA);
- c. I attach to this claim the statutory declaration provided for in Section 83D(8)(c) of the SDCA;
- d. I am aware that if:
 - the eligibility conditions in Section 83D of the SDCA are not met,
 - in the case of multiple dwelling units, the construction works when completed do not meet the 75% floor area test or the 75% gross floor area test provided for in Section 83D(3)(c)(ii) of the SDCA, the amount of Stamp Duty refunded on foot of this refund claim together with accrued interest must be paid to Revenue.

Please tick this box if the declaration is correct.

[← Back](#)
[Print](#)
[Submit](#)

Step 14:

You are now about to file an online Section 83D refund claim through ROS.

You must enter your ROS password and click the **Sign & Submit** button to complete the transaction.

Sign & Submit Screen

Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate 0001 0908 FA [Help](#)

Enter Password Password

Sign & Submit

0%

Step 15:

The **Acknowledgement Screen** – Screen Shot 15 - acknowledges you have successfully filed your refund claim.

Acknowledgement Screen



Thank you. Your claim has been submitted.

When processed, your status in claim history will change to Approved, and you should receive payment into your bank account 3 to 5 working days after that.

Notice No. 4460003366

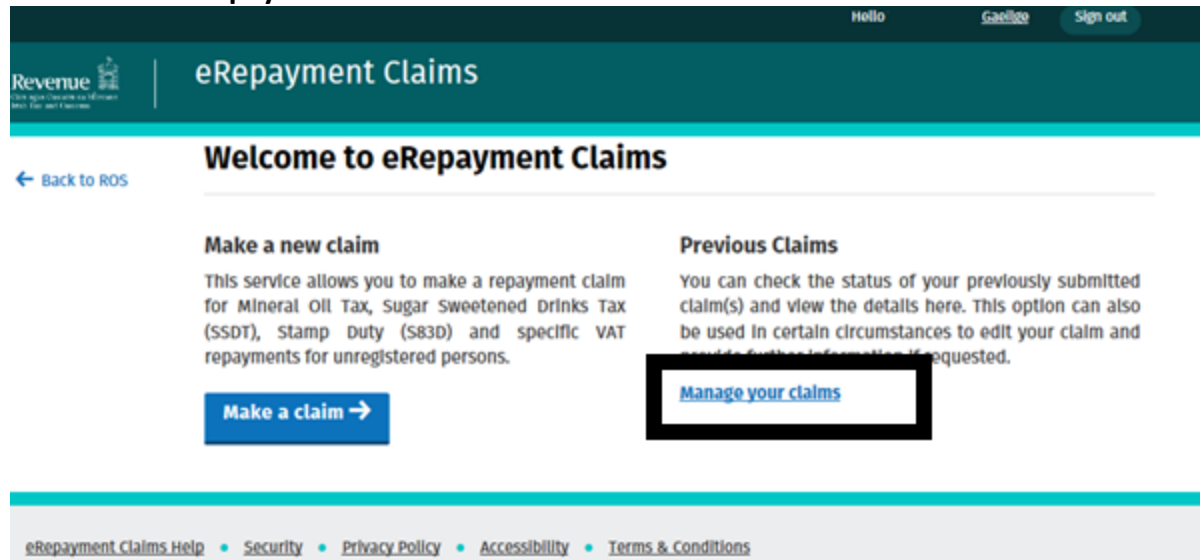
◀ Back

We will process your claim online and, if it is in order, we will make the refund to the bank account on the **Bank Details Screen**.

Step 16:

To edit or view a claim previously filed, click on **Manage your claims** in the **Welcome to eRepayment Claims Screen**, as shown below.

Welcome to eRepayment Claims Screen



Step 17:

To edit or view a claim previously filed, as shown on the **Claim History Screen** below, click on either **Edit** or **View** in the **Action** column, to the right of the relevant Document ID.

The **Status** column indicates the current status of a claim: **Pending**, **Approved** or **Rejected**.

As shown in Screen Shot 17, there may be many previous claims. They are listed, with navigation buttons, in groups of 10.

Claim History Screen

Claim History

This screen allows you to view and edit your previous claims.

Display records per page

Search

Type	Submission Date	Claimed Amount	Status	Action
Form STAMP 1800000000A	20/07/2018	€1,694.00	Pending	Edit or View
Form STAMP 1800000000B	18/07/2018	€2,981.07	Pending	Edit or View
Form STAMP 1800000000C	18/07/2018	€400.05	Pending	Edit or View
Form STAMP 1800000000D	25/06/2018	€10,000.00	Pending	Edit or View
Form STAMP 1800000000E	22/06/2018	€2,400.00	Approved	Edit or View
Form STAMP 1800000000F	21/06/2018	€2,110.83	Pending	Edit or View
Form STAMP 1800000000G	19/06/2018	€52.00	Pending	Edit or View
Form STAMP 1800000000H	12/06/2018	€80,000.00	Approved	Edit or View
Form STAMP 1800000000I	07/06/2018	€4,741.45	Approved	Edit or View
Form STAMP 1800000000J	29/05/2018	€154,000.00	Approved	Edit or View

Showing page 1 of 2

Previous 2 Next

Note: The Document ID Numbers on the Screen Shot 17 are for illustration purposes only. The first 10 of 17 claims are on page 1 of the above screen and the other 7 claims are on page 2.

Clicking **Edit** for Document ID 1800000000A will bring the you to Step 7 / Screen Shot 7, with the Document ID pre-populated as “1800000000A”.

- Click **Continue** to retrieve the details of the claim entered. The details will then display (as per Screen Shot 10).
- You can then edit the entries as required, continuing from Step 8 through to Step 14 (Sign & Submit).
- Clicking **View** for Document ID 1800000000A will bring you to Step 13 / Screen Shot 13. From here, you can print the **Claim Summary Screen**.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.