

# Completing a Stamp Duty return online

**Document updated March 2025**



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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.

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# 1 Filing a return online

## 1.1 Steps to be followed

The steps to be followed:

- to complete and file an online return, and
  - to pay the Stamp Duty online
- are set out below.

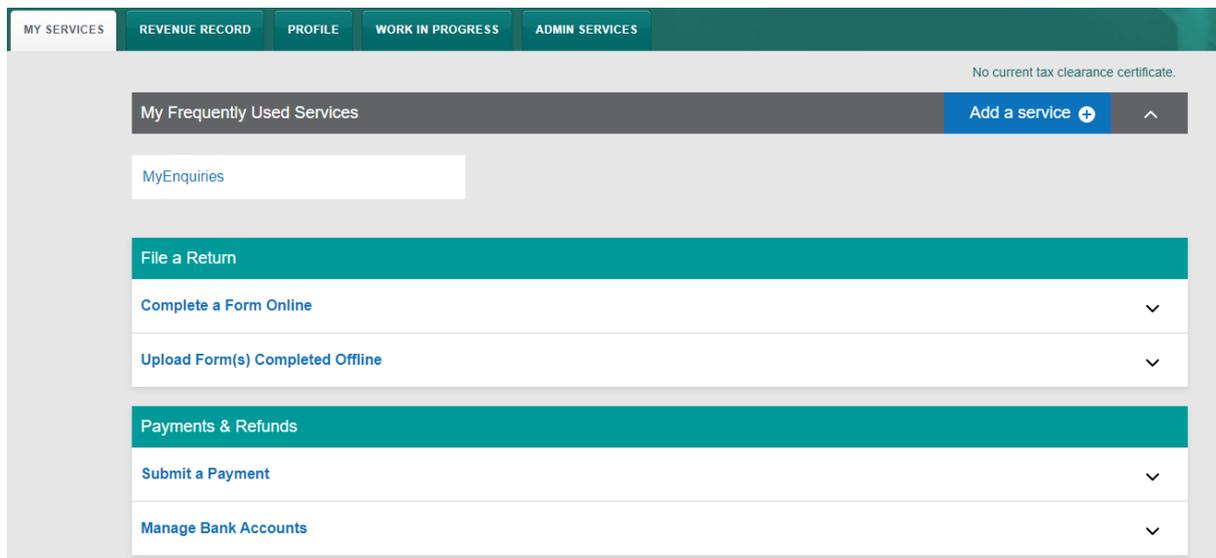
The example used is that of a filer (who has already been registered on ROS) completing an online return for their client who purchased a second-hand house on 1 July 2024.

It is a legal requirement that tax reference numbers of all the parties to the instrument (written document) be included in Stamp Duty returns. More information on tax reference numbers is contained in Chapter 3 of the Stamp Duty File and Pay Manual [Tax Reference Numbers](#)

You will also need the LPT (Local Property Tax) Property ID.

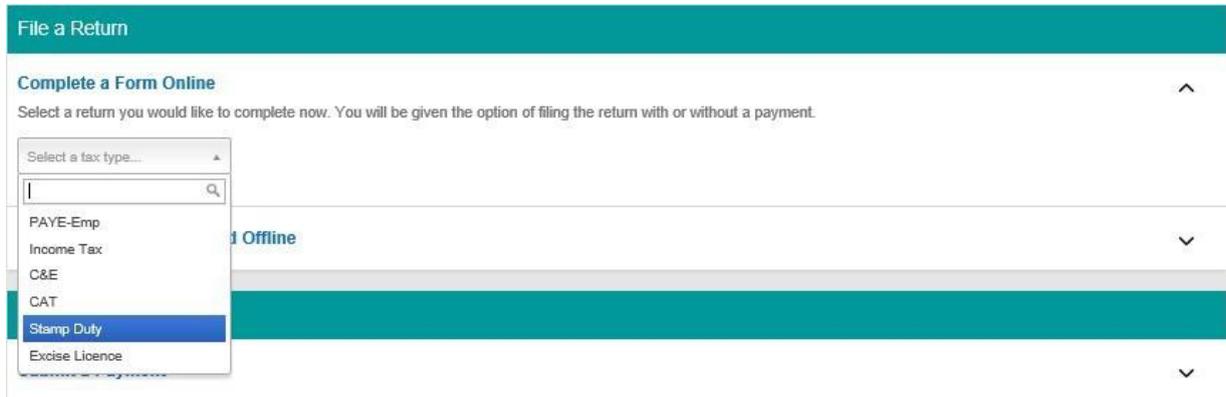
**Step 1:** Access the e-stamping system by logging onto your ROS account (the account assigned to you by Revenue on completion of your ROS registration). Once logged on, your ROS **My Services** homepage will display, as shown below in Screen Shot 1.

### Screen Shot 1 – Accessing e-stamping on ROS



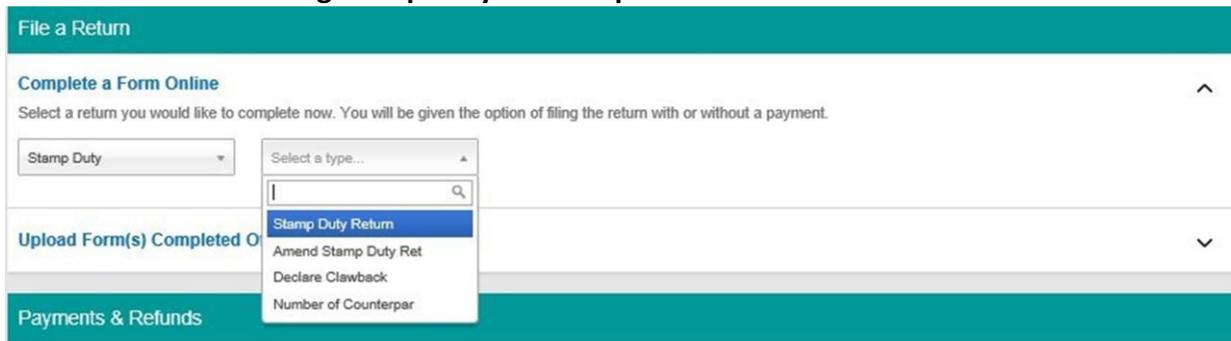
**Step 2:** In the **File a Return, Complete a Form On-Line** section, select **Stamp Duty** from the **Select a tax type** drop-down menu.

**Screen Shot 2 – File a Return, Complete a Form On-Line section**



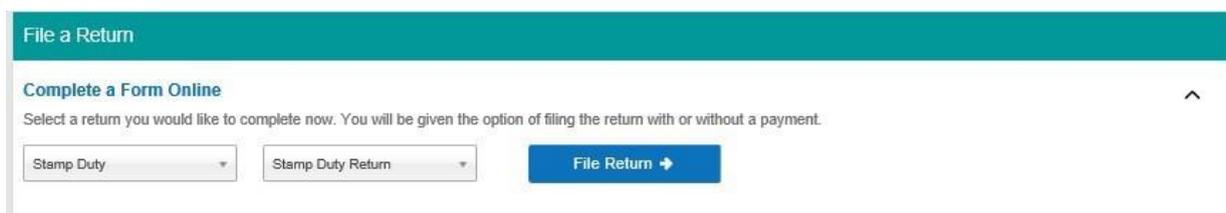
**Step 3:** Select **Stamp Duty Return** from the **Select a return type** drop-down menu.

**Screen Shot 3 – Choosing Stamp Duty Return option**



**Step 4:** Click on the **File Return** button. This brings up the opening screen for the return.

**Screen Shot 4 – Stamp Duty Return**



**Step 5:** In the opening screen of the online return, you are asked to enter information about the instrument. Select the category of instrument from the drop-down menu under **Category of Instrument**, that is **Conveyance/Transfer of Property**. Also enter the date of the execution of the instrument and, if applicable, the other details sought. Then click **Continue** at the bottom of the screen to proceed to the next screen.

The category of instrument that you have selected determines all the subsequent screens that will be presented to you for completion.

### Screen Shot 5 – Details of the Instrument

**Form Help**

 \* Denotes a Required Field

Click on [Leagan Gaeilge](#) to view the form in Gaeilge.

Tick the box if you require all correspondence in Irish

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**Instrument**

If this return is being completed on foot of a Revenue Assessment please provide the Document ID of the Revenue Assessment

**Instrument Category Screen**

Category of Instrument \*

**Check Box 1**

Check this box where:

i. You are declaring liability under Section 31E SDCA for the first time within a relevant 12 month period **including** the declaration of additional liability (if applicable) on previously acquired relevant residential units.  
Or  
ii. Any of the conditions in Check Box 2 apply.

**Check Box 2**

Check this box if:

i. This is a second or subsequent declaration under S 31E(5) SDCA 1999 within a relevant 12 month period.  
Or  
ii. Section 31E liability arises as a result of acquisition of relevant residential units by a "connected person" within a relevant 12 month period.  
Or  
iii. You are amending this return to declare S31E liability arising as a result of exceeding the threshold of relevant residential units acquired within a relevant 12 month period.

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)

Tick the box if you are availing of Transitional Arrangements  
*(In relation to transfers of non-residential property for instruments executed on or after 9th October 2019 and before 1st January 2020)*

Tick the box if you are availing of Transitional Arrangements  
*(In relation to transfers of residential property for instruments executed on or after 2nd October 2024 and before 1st January 2025)*

**Instrument Dates**

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

Date of Related Contract    
*(dd/mm/yyyy)*

Date Released from ESCROW, if applicable    
*(dd/mm/yyyy)*

**Instrument Party Details Screen**

As Vendor(s)/Lessor(s)/Transferor(s), tick the box if you are acting in a fiduciary capacity  
*This should be selected only where the party acting in a Fiduciary Capacity is recited as party to the instrument*

As Purchaser(s)/Lessee(s)/Transferee(s), tick the box if you are acting in a fiduciary capacity  
*This should be selected only where the party acting in a Fiduciary Capacity is recited as party to the instrument*

**Additional Information**

Client Reference Number, if applicable   
*Please note that the first 6 characters of this reference number will display on your bank statement relating to any online payment for this Return*

At the bottom of Screen Shot 5, if you are filing on behalf of your client you have the option of entering your client reference number to assist you in identifying and reconciling payments with bank statements. If entered, the client reference number will be quoted in any correspondence from Revenue.

**Step 6:** The next screen asks you to choose an option to best describe the type of property being conveyed or transferred (residential, non-residential or mixed use).

Select **Residential**.

You will then be asked to specify the **Total Number of Residential Properties/Units being transferred in the instrument**. Enter 1.

### Screen Shot 6a - Type of Property



The screenshot shows the Revenue website header with the logo and navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, and WORK IN PROGRESS. Below the header, the page title is 'Stamp Duty' and there are two 'STAMP DUTY TEST' buttons. A 'Form Help' section contains an information icon, a note that an asterisk denotes a required field, and a link to 'Leagan Gaeilge'. The 'Property' section has a 'Type of Property' dropdown menu with the text '--Please Select' and an asterisk. At the bottom are four buttons: Back, Cancel, Clear, and Continue.

### Screen Shot 6b - Type of Property



This screenshot shows the same Revenue website header and navigation as Screen Shot 6a. The 'Form Help' section is identical. In the 'Property' section, the 'Type of Property' dropdown menu now shows 'Residential' selected, with an asterisk. Below it, a text input field contains the number '1', also with an asterisk. The text 'Specify the Total Number of Residential Properties/Units being transferred in the instrument.' is positioned to the left of this field. The 'Back', 'Cancel', 'Clear', and 'Continue' buttons remain at the bottom.

**Step 7:** The next screen asks for details of the vendor and purchaser. For the purposes of our example there is one vendor and one purchaser.

Enter valid tax reference number of the vendor first and complete **Solicitor/Agent for the Vendor** field – see Screen Shot 7a – and then valid tax reference number of the purchaser and complete any other fields under the **Additional Details** section of the screen, if appropriate – see Screen Shot 7b.

If there were more than one vendor and/or more than one purchaser, you would use the **Add Vendor** and **Add Purchaser** buttons to enter valid tax reference numbers for the other vendors and/or purchasers.

### Screen Shot 7a – Entering Tax Reference Numbers for Vendor(s)

The screenshot shows a web browser window with the URL <https://roswebcss-sys173/ros-common-service>. The page title is "Instrument Party Details Sc...". The browser's address bar shows a "Certificate error". The page content is titled "Stamp Duty" and includes a "Form Help" section with an information icon and the text: "\* Denotes a Required Field. Click on [Leagan Gaeilge](#) to view the form in Gaeilge."

The "Vendor Details" section is highlighted with a green header. It contains the following text: "Please enter the details of the Vendor in the fields below. To add additional Vendors, click Add Vendor button and enter the details. Once you have added one or more Vendors, they will be displayed in the list below."

Under the "Vendor" heading, there is a field for "Vendor Tax Reference Number" with an asterisk and a required field indicator. Below this field is an "Add Vendor" button.

The "Solicitor / Agent for the Vendor" section contains a field for "Solicitor / Agent Name" with an asterisk and a required field indicator.

The "Purchaser Details" section is highlighted with a green header. It contains the following text: "Please enter the details of the Purchaser in the fields below. To add additional Purchasers, click Add Purchaser button and enter the details. Once you have added one or more Purchasers, they will be displayed in the list below."

**Screen Shot 7b – Entering Tax Reference Numbers for Purchaser(s)**

Please enter the details of the Purchaser in the fields below.  
To add additional Purchasers, click Add Purchaser button and enter the details.  
Once you have added one or more Purchasers, they will be displayed in the list below.

**Purchaser**

Purchaser Tax Reference Number

Tick the box if this purchaser is a Sub-Purchaser

**Additional Details**

Tick the box if the instrument involves a transfer of a shared ownership in the property

Indicate the type of relationship between the Vendor(s)/Lessor(s)/Transferor(s) and the Purchaser(s)/Lessee(s)/Transferee(s), if any

Tick the box if the instrument forms part of a larger transaction or series of transactions

Indicate what type of Interest (Life/Remainder) is being transferred, if applicable

Tick the box if the instrument involves a transfer of a fractional interest in the property

[ROS Help](#) | [Exit](#) | [Accessibility](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)  
[Eolas as Gaeilge](#)

Click **Continue** to proceed to the next screen.

**Step 8:** Complete the Property Description fields. Select **Second-Hand Dwelling house/Apartment** from the **Type of Property** drop-down menu.

Enter the LPT (Local Property Tax) Property ID for the property and click **Confirm Address**. The address for which the property is registered with Revenue for LPT purposes will display on screen.

**Screen Shot 8: Entering the Property Description and Address**

**Form Help**

 \* Denotes a Required Field

Click on [Leagan Gaeilge](#) to view the form in Gaeilge.

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**Property Description**

Type of Property \*

Check this box if the property is an apartment

Type of Contract \*

Purchaser Information \*

---

**Property Address / Details**

Address Line 1 \*

Address Line 2 \*

Address Line 3

Address Line 4

County \*

Local Authority \*

Post Code

Eircode

Country \*

Folio Number

Check that the address details displayed are correct. If incorrect, tick the box called **Tick the box if the address shown is not the address recited in the instrument** and then overwrite the address to the correct address.

Complete any other relevant fields under **Additional Information** and **Continue** to next screen.

**Step 9:** Enter the consideration on the **Consideration Screen**.

If an exemption or relief applies, select it from the drop-down menu.

Then click on the **Calculate Liability** button.

### Screen Shot 9: Consideration and Duty Calculation

**Form Help**

 \* Denotes a Required Field

Click on [Leagan Gaeilge](#) to view the form in Gaeilge.

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**Consideration Information**

Consideration

VAT Exclusive Consideration \* €

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**Contents**

Contents €

---

**Relief**

Select the relief that is being claimed

Tick the box if you wish to claim relief for Rights Reserved

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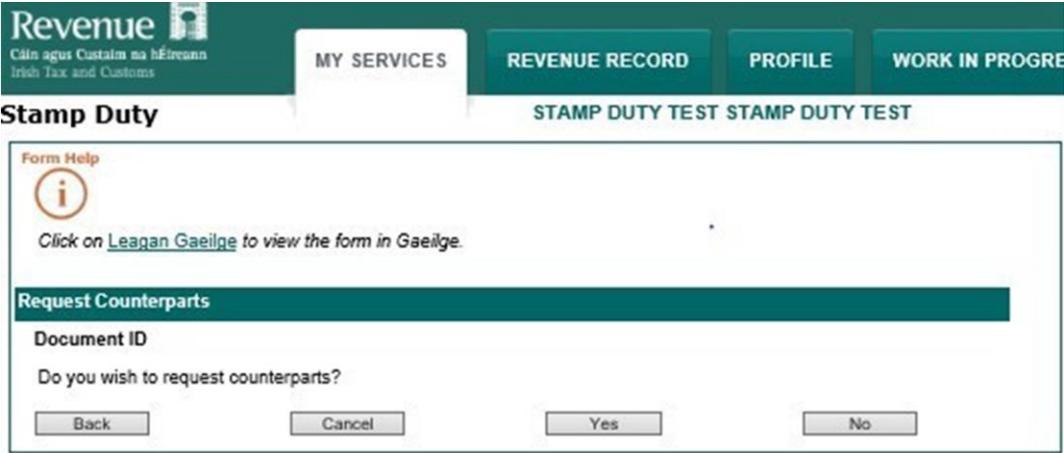
**Expression of Doubt**

Tick the box if you wish to submit an Expression of Doubt. The conditions listed in Section 8C, for instruments dated 7 July 2012 or later, and Section 8 for instruments dated prior to 7 July 2012, of Stamp Duties Consolidation Act 1999, must apply.

D/S Help | Exit | Accessibility

**Step 10:** The **Request a Counterpart Screen** displays.

#### Screen Shot 10: Request a Counterpart



If you require a **Counterpart Stamp Certificate** click **Yes**, you will be asked on the next screen how many counterparts you wish to stamp. Otherwise click **No** to continue.

**Step 11:** The e-stamping system will then display the **Self-Assessed Return - Summary & Calculation Screen** showing the exact amount due, how the duty is calculated, the names and tax reference numbers of all the parties to the instrument and any interest and penalties/surcharges applicable on late filing and late payment (this is a long screen and only the top part of the screen is displayed in Screen Shot 11 below).

**You have not sent the return or payment to Revenue at this stage.** If you quit the e-stamping screen at the **Self-Assessed Return - Summary & Calculation** stage, the return will be lost and Revenue will have no record of your transaction. Nothing is filed with Revenue until you complete the ROS **Sign & Submit** screen at the very end of the process.

You should examine the **Self-Assessed Return - Summary & Calculation** screen carefully to ensure that you have entered correctly all the data before proceeding to the ROS file and pay screens.

If you discover an error and need to return to an earlier screen, press the **Back** button. As you are brought back through the screens all the populated data is cleared. You must re-enter the data on the screens to continue forward. When you have examined the **Self-Assessed Return - Summary & Calculation Screen** and are satisfied that the data entered is correct, click the **Continue to Submit** button to proceed.

### Screen Shot 11: Self-Assessed Return - Summary & Calculation Screen

**Form Help**



Click on [Leagan Gaeilge](#) to view the form in Gaeilge.



**Self Assessed Return - Summary & Calculation**

The information displayed is based on entries input on your return. This indicates liability for this return but does not confirm proof of payment of the duty.

Document ID	Document Status	Balance Outstanding
240002155C	Pending	€ 5,000.00

**Filer Details**

Tax Reference Type & Number	IT 07896676W
Filer Name	MÁIRE NÍ RUDAÍ

**Instrument Details**

Category of Instrument	Conveyance / Transfer of Property
Date of Execution of Instrument	01/12/2024
Date Filed	12/12/2024
Total Number of Residential Properties/Units being transferred in the instrument.	1

**Party & Property Details**

When you continue from the **Self-Assessed Return - Summary & Calculation Screen**, the ROS **Payment Screen** will be displayed. This screen shows your bank details (as given by you when you set up your ROS Debit Instruction (RDI)).

Enter the amount of the payment you are going to make. In our particular example you have opted to pay the full amount of Stamp Duty of €5000 on 12 December 2024.

You can opt to file an online return without a payment, or with part-payment. To file without payment, click the **File return only** button. To file with part payment override the amount in the **Total Payment Amount** field to the amount that you wish to pay. A stamp certificate will not issue until all outstanding amounts are paid in full. You will receive an automatically generated Statement of Liability letter showing the outstanding liability at as the date of filing if you opt to file without a payment or with part payment. The content of the Statement is based on the entries that you made.

**Screen Shot 12: Stamp Duty Payment – ROS Payment Screen**

The screenshot shows the 'Payment Screen' for user 'MS MÁIRE NÍ RUDAÍ - 7896676W'. It is divided into several sections:

- Payment Details:** Tax Type: Stamp Duty; Return Type: Stamp Duty; Document ID: 240002155C.
- Payment Method:** ROS Debit Instruction is selected. Bank Account Name: SAMPLE TEXT; BIC: BOFIE2D; IBAN: IE12BOFI90350984096555.
- Payment Amount:** Total Payment Amount: € 5000.00; Payment Date: 12/12/2024.
- File return only:** An option to file the return only (no payment) is available. A note states: 'Please indicate if you wish to file the return only (no Payment) Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).' Buttons for 'Back' and 'Next' are at the bottom.

The next screen asks you to confirm the payment details entered on the previous screen. Press the **OK** button to continue to the last part of the filing process.

**Screen Shot 13: Confirming payment**

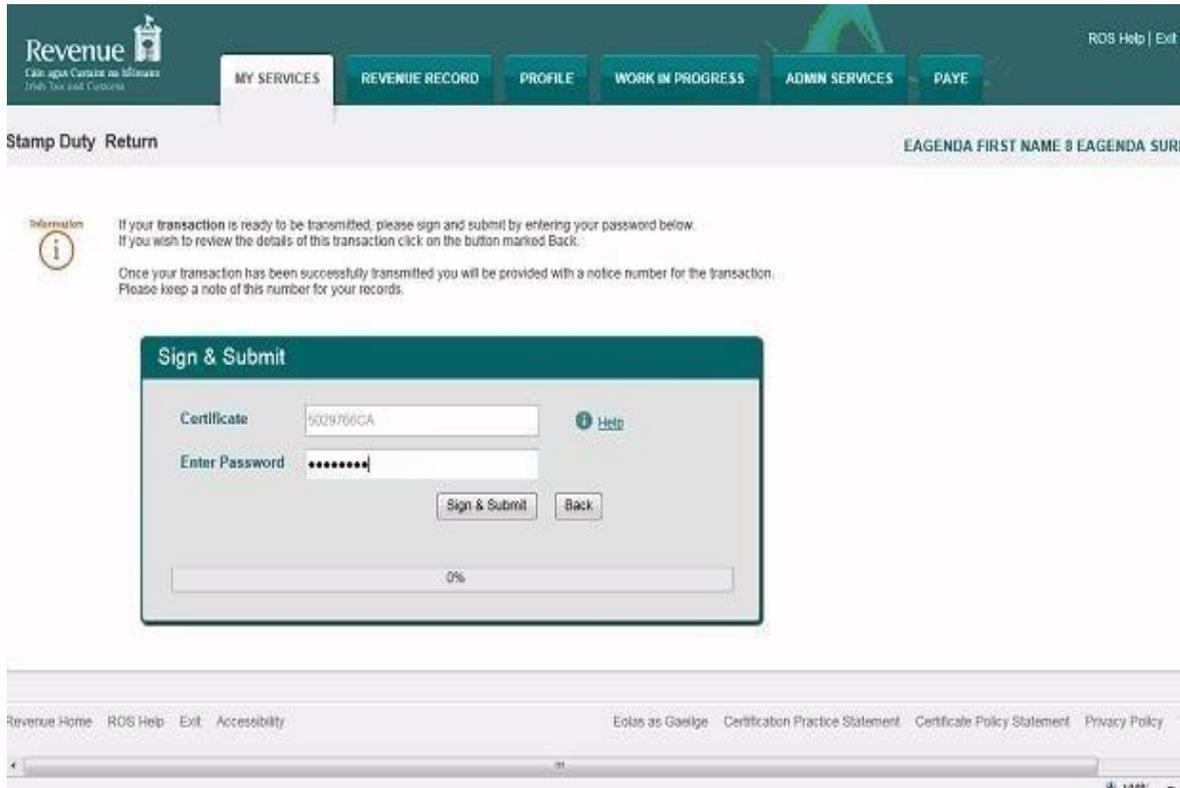
The screenshot shows the 'Confirm Payment' screen for user 'MS MÁIRE NÍ RUDAÍ - 7896676W'. It displays a summary of the payment details for confirmation:

- Payment Details:** Review the details below and ensure they are correct before continuing.
  - Payment Amount: €5,000.00
  - Payment Date: 12/12/2024
  - Payment Type: RDI (Ros Debit Instruction)
- Bank Account Information:** The above payment will be debited from the following account:
  - Bank Account Name: SAMPLE TEXT
  - BIC: BOFIE2D
  - IBAN: IE12BOFI90350984096555

Buttons for 'Cancel' and 'OK' are located at the bottom of the screen.

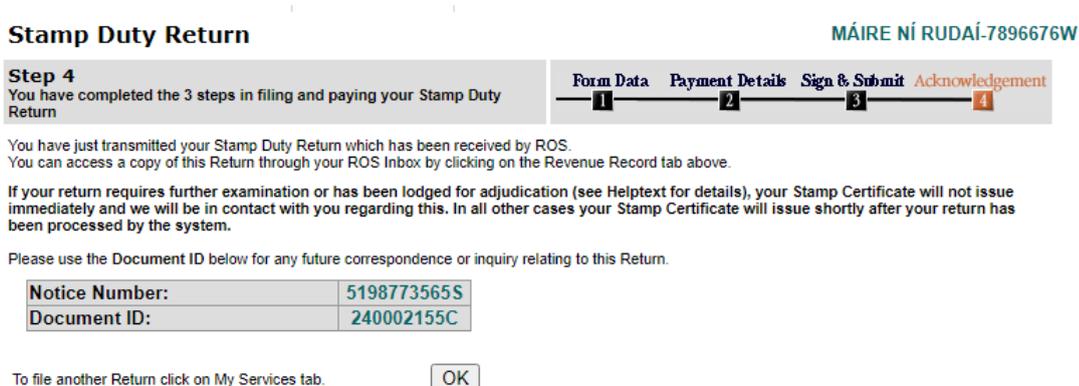
You are now about to file an online return (with payment) through ROS. You must enter your ROS password and click the **Sign & Submit** button to complete the transaction.

**Screen Shot 14: Filing the Stamp Duty Return**



Once you have clicked the **Sign & Submit** button on the previous screen you will receive the following confirmation message immediately on screen, signalling successful filing. A message will also be sent to your ROS inbox, together with a copy of the **Self-Assessed Return - Summary & Calculation** data of the return just filed.

**Screen Shot 15: Confirmation that the Stamp Duty Return has been filed**



Revenue has now received your online return and, if the payment option was selected, the payment will be taken from the bank account nominated by you.

Your stamp certificate for this online return will appear in your ROS inbox within minutes. You should download the stamp certificate, print it off and attach it to the instrument. You may wish to print three copies of the stamp certificate - one to attach to the instrument, one for your file and one to give to the accountable person for the accountable person's own records.

## 1.2 Information and Support

Click on the  button on the top left-hand corner of each screen for assistance in completing the various fields on that screen.

Alternatively, refer to the Help Guide [Help Text for completing a Stamp Duty return on ROS](#).

This document is a compilation of the information available when clicking the  button on the screens of the return. The document contains some updated information, which will be transferred to the on-screen Help in due course.

## 2 Block of newly constructed Residential apartments

Follow the procedures set out in (1) or (2) below depending on how the deed of conveyance or transfer or assignment of a lease is worded. These procedures apply to ROS online.

For the reasons explained in (3) below, it is preferable that you use ROS online to complete your return.

**(1)** On the **Instrument Category Screen**, select **Conveyance/Transfer of Property** from the drop-down menu where the deed of conveyance or transfer or the assignment of a lease is worded along the lines of:

- "X Ltd transfers as registered owner, in consideration of €10m, all the property described in Folio A to Y Ltd",
- "A transfers as registered owner, in consideration of €90m, all the property described in Folios M (Part), N, O and P to B",
- "In consideration of the sum of €100m, the vendors as beneficial owners acting by the receiver hereby assign unto the purchaser all that and those the property to hold the same for the residue of the term of years created by the lease subject to the rent ...".

On the **Instruments Details Screen**:

- under **Type of Property**, select **Residential**;
- enter the total number of residential properties/units for LPT purposes being transferred in the instrument and press **Continue**.

If you entered that more than 1 residential property/unit is being transferred, the following message will appear on the screen when you press **Continue** at the bottom of the screen:

Please note, if details for all residential properties/individual apartments involved are not being listed on this stamp duty return, LPT Branch must be supplied with information on all these properties. Further details can be found here: [Supplying LPT Details](#)

[Click on **Supplying LPT Details** for information on how to supply the details to LPT Branch. Press **Continue** at the bottom of the message to bring you back to the **Instruments Details Screen**.]

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On the **Property & Long Term Description Screen**:

- under **Type of Property**, select **New Dwelling house/Apartment**;
- under **LPT Property ID** you will be presented with the option to enter only one LPT Property ID:

(a) if an LPT Property ID has been assigned to one (or more) of the new apartments, enter that ID (or any one of those IDs).

When you press **Confirm Address** the address for that apartment will appear automatically.

You must then change the address and enter instead the address of the property which is actually being transferred.

To change the address, tick the box called **Tick the box if the address [shown] is not the address recited in the instrument** and then overwrite the address to the address that you want to appear on the stamp certificate, for example, Apartments 1 to 15 (assuming that the apartment block contains 15 apartments), Block A, 29 New Street, New Town.

You can enter a maximum of 35 characters on each address line.

(b) If an LPT Property ID has **not** been assigned to any one of the new apartments:

- leave the LPT Property ID field blank and
- enter the address that you want to have on the stamp certificate, for example, Apartments 1 to 15 (assuming that the apartment block contains 15 apartments), Block A, 29 New Street, New Town.

The e-stamping system will automatically generate an LPT Property ID for the address that you enter. The new LPT Property ID will not be visible until the estamping return is actually filed. You can go back into the system to see the number in the filed return.

Details for all the individual apartments involved must be supplied to LPT Branch. Information on how to do this is contained in the message that popped up on the **Instrument Details Screen**.

If an LPT Property ID is already assigned to *any* of the new apartments it is important that you enter this number and that the field is not left blank – see (a).

**Note:** If the instrument forms part of a larger transaction or series of transactions it is important to tick that box on the **Additional Details** section in the **Instrument Party Details Screen** to ensure the correct duty will be charged.

(2) On the **Instrument Category Screen**, select **Multiple Properties on a Single Instrument** from the drop-down menu if the deed of conveyance or transfer or the assignment of a lease separately recites a number of individual apartments and there is a separate consideration for each apartment being transferred, for example, "In consideration of the sum of €100,000 A transfers to B Apartment No.1, New Street, New Town; In consideration of the sum of €125,000 A transfers to B Apartment No.2, New Street, New Town; In consideration of the sum of €200,000 A transfers to B Apartment No.3, New Street, New Town, etc.".

On the **Instruments Details Screen**, enter the total number of residential properties/units for LPT purposes being transferred in the instrument.

On the **Instruments Party Details Screen** under **Type of Property involved in the Multiple Properties on a Single Instrument**, select **Residential**.

On the **Property & Long Term Lease Description Screen** for each apartment:

- under **Type of Property**, select **New Dwelling house/Apartment**;
- under **LPT Property ID**:
  - (a) if you have an LPT Property ID, enter that ID. When you press **Confirm Address** the address for that apartment will appear automatically;
  - (b) if you do not have an LPT Property ID, leave the field blank. Enter the address of the apartment. You can enter a maximum of 35 characters on each address line.

The e-stamping system will automatically generate an LPT Property ID for the address that you enter. The new LPT Property ID will not be visible until the e-stamping return is actually filed. You can go back into the system to see the number in the filed return.

The return caters for a maximum of:

- 30 apartments: if more than 30 properties are being transferred by the instrument, follow the procedures in *Section 15 below (More than 30 properties)*; and
- 5 folio numbers: if more than 5 folio numbers are recited in the instrument, follow the procedures in *Section 14 below (More than 5 folio numbers)*.

If you enter 31 or more in the field for the number of residential properties being transferred by the instrument, the following message will appear on screen when you press **Continue** at the bottom of the screen:

Please note, if details for all residential properties/individual apartments involved are not being listed on this stamp duty return, LPT Branch must be supplied with information on all these properties. Further details can be found here: [Supplying LPT Details](#)

[Click on **Supplying LPT Details** for information on how to supply the details to LPT Branch. Press **Continue** at the bottom of the message to bring you back to the **Instruments Details Screen**.]

**Note:** If the instrument forms part of a larger transaction or series of transactions it is important to tick that box on the **Additional Details** section in the **Instrument Party Details Screen** to ensure the correct duty will be charged.

If you selected **Multiple Properties on a Single Instrument** when completing the return and you realise after filing that you should have selected **Conveyance/Transfer of Property**, Revenue does not require you to amend the return just in order to amend the Category from **Multiple properties on a single instrument** to **Conveyance/Transfer of Property**.

However, you may amend it if you so wish. If you are amending the category, ensure that you enter the consideration for the *entire* property on the **Property & Long Term Lease Consideration Screen**.

### **(3) Return Preparation Facility**

If you are using Return Preparation Facility (RPF) and the address you entered was not the address attached to the LPT Property ID in Revenue's systems, when you upload the return to RPF the address you entered may be replaced by the address attached to the LPT Property ID in Revenue's systems. If the incorrect address appears when you upload the return to RPF, you must file the return and then amend the return to change the address.

### 3 Block of second-hand apartments

Follow the procedures set out in (1) or (2) below depending on how the deed of conveyance or transfer or assignment of a lease is worded. These procedures apply to ROS online.

For the reasons explained in (3) below, it is preferable that you use ROS online to complete your return.

(1) On the **Instrument Category Screen**, select **Conveyance/Transfer of Property** from the drop-down menu where the deed of transfer/assignment of a lease is worded along the lines of:

- "X Ltd transfers as registered owner, in consideration of €10m, all the property described in Folio A to Y Ltd",
- "A transfers as registered owner, in consideration of €90m, all the property described in Folios M (Part), N, O and P to B",
- "In consideration of the sum of €100m, the vendors as beneficial owners acting by the receiver hereby assign unto the purchaser all that and those the property to hold the same for the residue of the term of years created by the lease subject to the rent ...".

On the **Instruments Details Screen**:

- under **Type of Property**, select **Residential**;
- enter the total number of residential properties/units for LPT (Local Property Tax) purposes being transferred in the instrument and press **Continue**.

If you enter that more than 1 residential property is being transferred, the following message will appear on the screen when you press **Continue** at the bottom of the screen:

Please note, if details for all residential properties/individual apartments involved are not being listed on this stamp duty return, LPT Branch must be supplied with information on all these properties. Further details can be found here: [Supplying LPT Details](#)

[Click on **Supplying LPT Details** for information on how to supply the details to LPT Branch. Press **Continue** at the bottom of the message to bring you back to the **Instruments Details Screen**.]

On the **Property & Long Term Lease Description Screen**:

- under **Type of Property**, select **Second-Hand Dwelling house/Apartment**;
- under **LPT Property ID** you will be presented with the option to enter only one LPT Property ID.

Enter the ID for (any) one of the apartments in the block.

When you press **Confirm Address** the address for that apartment will appear automatically.

You must then change the address and enter instead the address of the property which is actually being transferred.

To change the address, tick the box called **Tick the box if the address [shown] is not the address recited in the instrument** and then overwrite the address to the address that you want to appear on the stamp certificate, for example, Apartments 1 to 15 (assuming that the apartment block contains 15 apartments), Block A, 29 New Street, New Town.

You can enter a maximum of 35 characters on each address line.

**Note:** If relevant, **Tick the box if the instrument forms part of a larger transaction or series of transactions** on the **Additional Details** section on the **Party Details Screen**.

**(2)** On the **Instrument Category Screen**, select **Multiple Properties on a Single Instrument** from the drop-down menu if the deed of transfer/assignment of a lease separately recites a number of individual apartments and there is a separate consideration for each apartment being transferred, for example: "In consideration of the sum of €100,000 A transfers to B Apartment No.1, New Street, New Town; In consideration of the sum of €125,000 A transfers to B Apartment No.2, New Street, New Town; In consideration of the sum of €200,000 A transfers to B Apartment No.3, New Street, New Town, etc."

On the **Instruments Details Screen**, enter the total number of residential properties/units for LPT purposes being transferred in the instrument.

On the **Instruments Party Details Screen** under **Type of Property involved in the Multiple Properties on a Single Instrument**, select **Residential**.

On the **Property & Long Term Lease Description Screen** for each apartment:

- under **Type of Property**, select **Second-Hand Dwelling house/Apartment**;
- under **LPT Property ID**, enter the LPT Property ID.

When you press **Confirm Address** the address for that apartment will appear automatically.

The return caters for a maximum of:

- 30 apartments: if more than 30 properties are being transferred by the instrument,

follow the procedures in *Section 15 below (More than 30 properties)*; and

- 5 folio numbers: if more than 5 folio numbers are recited in the instrument, follow the procedures in *Section 14 below (More than 5 folio numbers)*.

If you enter 31 or more in the field for the number of residential properties being transferred by the instrument, the following message will appear on screen when you press **Continue** at the bottom of the screen:

Please note, if details for all residential properties/individual apartments involved are not being listed on this stamp duty return, LPT Branch must be supplied with information on all these properties. Further details can be found here: [Supplying LPT Details](#)

[Click on **Supplying LPT Details** for information on how to supply the details to LPT Branch. Press **Continue** at the bottom of the message to bring you back to the **Instruments Details Screen**.]

**Note:** If relevant, **Tick the box if the instrument forms part of a larger transaction or series of transactions** on the **Additional Details** section on the **Party Details Screen**.

If you selected **Multiple Properties on a Single Instrument** when completing the return and you should have selected **Conveyance/Transfer of Property**, Revenue does not require you to amend the return in order to amend the category from **Multiple properties on a Single Instrument** to **Conveyance/Transfer of Property**.

However, you may amend it if you so wish. If you are amending the category, please ensure that you enter the consideration for the entire property on the **Property & Long Term Lease Consideration Screen**.

### **(3)Return Preparation Facility**

If you are using Return Preparation Facility (RPF) and the address you entered was not the address attached to the LPT Property ID in Revenue's systems, when you upload the return to RPF the address you entered may be replaced by the address attached to the LPT Property ID in Revenue's systems. If the incorrect address appears when you upload the return to RPF, you must file the return and then amend the return to change the address.

## 4 Car Space/Car Park Space

In certain circumstances a car space may be treated as residential property.

To complete the return for a car space which is treated as residential property:

1. on the **Category of Instrument Screen**, select **Conveyance/Transfer of Property**;
2. on the **Instrument Details Screen**, select **Residential** and enter 0 (zero) as the number of residential properties being transferred;
3. on the **Property & Long Term Lease Description Screen**, the only option that will display in the drop-down menu under **Type of Property** is **Curtilage of Residential Property/Ground Rent**.

The field for the LPT (Local Property Tax) property ID is not displayed.

## 5 Selecting the Category of Instrument

Instruments are chargeable to Stamp Duty under or by reference to various Heads of Charge (or Headings) in Schedule 1 of the Stamp Duties Consolidation Act, 1999 (SDCA).

In the e-stamping system, an instrument is linked to the Head of Charge when you select a category for the instrument being stamped.

You make this selection on the **Instrument Category Screen**.

It is essential that you select the correct category of instrument in the drop-down menu so that the return is linked to the correct Head of Charge and you are presented with the correct Screens for completion.

Information on the categories of instrument available for selection can be found by clicking the  button on the top left-hand corner of the **Instrument Category Screen**.

## 6 Claiming a Stamp Duty Exemption or Relief on ROS

### 6.1 General

If an instrument is within the charge to Stamp Duty and you need to file a return in order to claim an exemption or relief, make sure that you select the correct category of instrument (e.g. Conveyance/Transfer of Property and not Conveyances Not Liable) and then claim the exemption or relief on the return.

Information on the categories of instrument available for selection can be found by clicking the  button on the top left-hand corner of the **Instrument Category Screen**. Information on when it is necessary to file a return in order to claim an exemption or relief is contained in Chapter 2 of the Stamp Duty File and Pay Manual [Obligation to file a Stamp Duty return](#).

Subject to 6.2., 6.3. and 6.4. below, to claim an exemption or relief on the return, select the relief that you want to claim from the drop-down box on the **Consideration Screen**.

Remember also, where appropriate:

- on the **Instrument Party Details Screen**:
  - under **Indicate the type of relationship**, to select the relationship from the drop-down box (select "other" for former spouse or former civil partner);
  - to tick the box if the consideration does not represent market value; to tick the box if the instrument is the transfer of a shared ownership, life or remainder interest, fractional interest;
- on the **Consideration Screen**, to enter the amount of any consideration paid (enter 0 (zero) if no consideration was paid) and if the consideration paid did not represent market value, enter the market value.

### 6.2 Cohabitants

- On the **Instrument Party Details Screen** under **Indicate the type of relationship**, select **Cohabitant/under Sect 97A** from the drop-down box.
- On the **Consideration Screen**, select the relief being claimed, that is, **Section 97A Certain transfers for cohabitants**, from the drop-down box.

### 6.3 Commercial woodlands

On the **Consideration Screen** in the field called **Commercial Woodlands Relief – Value of trees growing on land**, enter the value of the trees growing on the land.

## 6.4 Consanguinity relief

- On the **Instrument Party Details Screen** under **Indicate the type of relationship**, select **Lineal Relationship / Consanguinity Relief**.
- On the **Consideration Screen**, tick the box called **Tick the box if you wish to claim Consanguinity Relief**.

## 6.5 Transfers or leases by a Housing Authority

The relief limits the amount of Stamp Duty payable to €100.

On the **Consideration Screen**, select **Transfers BY Housing Authorities & the Housing Agency – (S106B(3) SDCA 1999)** from the list of reliefs in the drop-down box.

When this relief is selected from the drop-down box the amount of duty chargeable will be capped at €100: you will be able to see that it has been capped on the **Summary and Calculation Result Screen**.

## 6.6 Exemptions contained in Miscellaneous Acts

Many exemptions from Stamp Duty are contained in Acts of the Oireachtas (Miscellaneous Acts) other than the Stamp Duties Consolidation Act, 1999.

[Miscellaneous Acts which contain Stamp Duty Exemptions](#) lists the exemptions contained in Miscellaneous Acts.

On the **Consideration Screen**, select **Miscellaneous Acts which contain Stamp Duty Exemptions** from the list of reliefs in the drop-down box.

## 6.7 Transfers to Approved Sports Bodies

If the approved sports body is not a company and the transfer is to the trustees of the approved sports body:

On the **Instrument Category Screen**:

- select **Conveyance/Transfer of Property**
- tick the box that the Purchaser(s)/Lessee(s)/Transferee(s) is acting in a fiduciary capacity.

On the **Instrument Party Details Screen**:

- enter the vendor's tax reference number in the **Vendor** field
- enter the sports body's tax reference number in the **Purchaser** field and click **Add Purchaser**
- under **Purchaser Fiduciary Capacity**, select **Trustee** from the drop-down list
- enter the name of the trustee in the field provided.

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On the **Consideration Screen**, select **Approved Sports Bodies (82B SDCA 1999)** from the list of reliefs in the drop-down box.

The stamp certificate will display the trustee's name as the **Parties To**.

If there is more than one trustee use the **Add** buttons.

If the approved sports body is a company:

- on the **Instrument Category Screen**, select **Conveyance/Transfer of Property**
- on the **Instrument Party Details Screen**, enter the tax reference number of the sports body's in the **Purchaser** field
- on the **Consideration Screen**, select **Approved Sports Bodies (82B SDCA 1999)** from the list of reliefs in the drop-down box.

## 6.8 Transfers to Charities

If the charity is not a company and the transfer is to trustees of the charity, follow the procedures set out below:

On the **Instrument Category Screen**:

- select **Conveyance/Transfer of Property**
- tick the box that the Purchaser(s)/Lessee(s)/Transferee(s) is acting in a fiduciary capacity.

On the **Instrument Party Details Screen**:

- enter the vendor's tax reference number in the **Vendor** field
- enter the charity's tax reference number in the **Purchaser** field and click **Add Purchaser**
- under **Purchaser Fiduciary Capacity**, select **Trustee** from the drop-down list
- enter the name of the trustee in the field provided.

On the **Consideration Screen**, select **Charities (S82 SDCA 1999)** from the list of reliefs in the drop-down box.

The stamp certificate will display the trustee's name as the **Parties To**.

If there is more than one trustee use the **Add** buttons.

If the charity is a company:

- on the **Instrument Category Screen**, select **Conveyance/Transfer of Property**
- on the **Instrument Party Details Screen**, enter the tax reference number of the charity in the **Purchaser** field
- on the **Consideration Screen**, select **Charities (S82 SDCA 1999)** from the list of reliefs in the drop-down box.

The trustee of a charitable trust/discretionary trust should enter the tax reference number of the trustees in the Vendor/Purchaser field.

## 7 Claiming Double Taxation Relief

To get credit for the UK Stamp Duty paid on shares, on the **Stocks/Marketable Securities Screen**, enter:

- the total number of shares being transferred by the instrument, and •  
half the consideration (in the case of a sale) paid for those shares or
- half the value (in the case of a gift) of those shares.

## 8 Curtilage of Residential Property

To complete the return for curtilage which is within the definition of “residential property”:

- on the **Category of Instrument Screen**, select **Conveyance/Transfer of Property**;
- on the **Instrument Details Screen**, select **Residential** and enter 0 (zero) as the number of residential properties being transferred;
- on the **Property & Long Term Lease Description Screen**, the only option that will display in the drop-down menu under **Type of Property** is **Curtilage of Residential Property/Ground Rent**.

The field for the LPT (Local Property Tax) property ID is not displayed.

## 9 Exchange of Property

To complete the return for an exchange of two properties consisting of, for example, farmland:

1. If both properties in the exchange are conveyed in the same instrument, select **Exchange of Property** on the **Instrument Category Screen**.

You will be prompted to enter the description of and the consideration for Property 1 and then the description of and consideration for Property 2.

In both cases the consideration is the open market value of the land being exchanged.

A single stamp certificate will issue to your ROS inbox.

The return caters for a maximum of:

- 30 properties: if more than 30 properties are being transferred by the instrument, follow the procedures in *Section 15 below (More than 30 properties)*; and
  - 5 folio numbers: if more than 5 folio numbers are recited in the instrument, follow the procedures in *Section 14 below (More than 5 folio numbers)*.
2. If the exchange is effected by the execution of two or more instruments, complete a return in respect of **each** instrument.

On the **Instrument Category Screen**, select **Conveyance/Transfer of Property**.

On one of the returns, enter the details in respect of Property 1.

On the other return, enter the details in respect of Property 2.

A separate stamp certificate will issue for each instrument to your ROS inbox.

For further information on exchanges, see Section 37 of the Stamp Duty Notes for Guidance 2024 [Part 5 – Provisions Applicable to Particular Instruments](#).

## 10 Gifts

Section 8(5) of the Stamp Duties Consolidation Act, 1999 contains an obligation to tell Revenue when an instrument operates, or is deemed to operate, as a gift.

To enable this obligation to be fulfilled, the return contains a box on the **Description Screen** which you should tick if the consideration does not represent the open market value of the property being conveyed or transferred or leased.

### Example 1

C transfers to his daughter D his house (value €500,000) for a consideration of €100,000 by way of a partial gift.

In this case complete the return by ticking the box on the **Description Screen** to indicate that the consideration does not represent the open market value of the property.

On the **Consideration Screen**:

- enter the consideration as €100,000 and
- enter the open market value of the property as €500,000.

Stamp Duty will be calculated on €500,000.

### Example 2

Same facts as Example 1 except that D pays no consideration.

In this case, on the **Consideration Screen**:

- enter the consideration as 0 (zero) and
- enter the open market value of the property as €500,000.

Where a lease is deemed to operate as a gift Stamp Duty is chargeable on any rent payable plus a notional premium. The notional premium is the minimum amount or value that would be necessary in order that the lease, taking into account the rent payable, would no longer operate as a gift.

### Example 2

A leases an office building to B for 3 years at an annual rent of €15,000.

No premium is payable.

If let on the open market on such terms (3 years, no premium) a rent of €40,000 p.a. would be obtainable.

If the rent were to remain unchanged a premium of €75,000 (€25,000\* p.a. for 3 years) should have been reserved in the lease in order to ensure that A was letting the premises at full market value. \*(€40,000 - €15,000)

In this case complete the return by ticking the box on the **Description Screen** to indicate that the rent paid does not represent the market rental value of the property.

When this box is ticked, you will be asked on the **Consideration Screen** to enter the average annual rent (€15,000) and the annual market rent (€40,000).

When these figures are entered the e-stamping system will automatically calculate the notional premium/capitalised value (€75,000).

The stampable consideration is:

Rent: €15,000 and

Notional Premium: €75,000.

For more information, see [Exemptions and Reliefs from Stamp Duty](#).

## 11 Ground Rent

To complete the return:

- on the **Category of Instrument Screen**, select **Conveyance/Transfer of Property**;
- on the **Instrument Details Screen**, select **Residential** and enter 0 (zero) as the number of residential properties being transferred;
- on the **Property & Long Term Lease Description Screen**, the only option that will display in the drop-down menu under **Type of Property** is **Curtilage of Residential Property/Ground Rent** .

The field for the LPT (Local Property Tax) property ID is not displayed.

## 12 Lease made in conformity with an Agreement for Lease

To complete the return for a lease made in conformity with an *Agreement for Lease* where the *Agreement for Lease* has been duly stamped:

- on the **Category of Instrument Screen**, select **Fixed Duty**;
- on the **Fixed Duty Screen**, select **Lease for Stamped Agreement**.

## 13 LPT and the Stamp Duty return

### 13.1 Meaning of “residential property”

Information on the definition of “residential property” for **stamp duty purposes** is set out in [Schedule 1 - Stamp Duties on Instruments](#). The definition includes a derelict/uninhabitable house.

**For LPT (Local Property Tax) purposes**, residential property means any building or structure (or part of a building) which is used as, or is suitable for use as, a dwelling and includes any shed, outhouse, garage or other building or structure and includes grounds of up to 0.4047 hectares (equivalent to one acre). There are no LPT obligations arising from a transfer of property that comprises curtilage only.

### 13.2 Completing a Stamp Duty return on ROS for a derelict or uninhabitable house

Follow these steps:

**Step 1:** As it is the responsibility of the vendor to provide the purchaser with an LPT Property ID, the vendor should [contact LPT Branch](#) and

- explain that an LPT Property ID is required for a derelict house in order that a stamp duty return can be filed online
- request that an LPT Property ID is created.

LPT Branch will need the vendor’s tax reference number and the address of the property being sold and may request supporting documentation to confirm the status of the property.

**Step 2:** Once the vendor has provided the LPT Property ID, file the stamp duty return online through ROS, entering the LPT Property ID number in the appropriate screen.

Also follow the above procedures in the case of houses which are not suitable for use as a dwelling ("uninhabitable houses").

### 13.3 Deed transferring a new house/apartment that does not have an LPT Property ID number

If you are completing a return for a new residential property and the instrument is executed on or after 1 May 2013 and an LPT number has not been allocated, the e-stamping system will automatically generate an LPT Property ID for the address that you enter. The new LPT

Property ID will not be visible until the e-stamping return is actually filed. You can go back into the system to see the number in the filed return.

### **13.4 Deed transferring a second hand house/apartment**

If you are completing a return for a second-hand residential property and the instrument is executed on or after 1 May 2013, enter the LPT Property ID Number – this is available from the vendor. If you cannot obtain the LPT Property ID for a second-hand residential property, the vendor should should [contact LPT Branch](#).

If an LPT number has not been allocated because the property is not liable to LPT, the vendor should [contact LPT Branch](#) explaining that an LPT Property ID is required in order that a Stamp Duty return can be filed.

## 14 More than 5 folio numbers and part folios

The return contains 5 fields for folio numbers. A maximum of 9 characters can be entered in each field.

Where there are more than 5, enter “& Others” in the field for the 5th folio number. The four folio numbers and “& Others” will appear on the stamp certificate.

**If the address of the property is short such that you do not need to use all 4 address fields, you may enter folio numbers in the empty address fields:** you can enter a maximum of 35 characters in each address field on the return. Note that you must not replace the address with folio numbers. You must always enter the full address and it is only if an address field is left empty that you may use the empty field to enter folio number(s).

Do **not** file a separate return where the number of folio numbers recited in the instrument exceeds 5.

If only a part of a folio is being transferred, enter the full folio number. A new folio number for the part is only allocated by the PRA on completion of the application for registration.

## 15 More than 30 properties

The return for **Multiple Properties on a Single Instrument** and **Exchange of Property** caters for a maximum of 30 properties.

Where more than three properties are entered on the return, the stamp certificate will list the details for first 3 properties entered on the return and will also display the text "Other properties are recited in the instrument that are not listed in this Certificate".

**If it is possible to limit each instrument to a maximum of 30 properties then the return filed in respect of each instrument will cover all the properties transferred in the instrument and there will be no need to follow the procedures set out in (a) and (c) or (b) and (c) below.**

### (a) Multiple Properties on a Single Instrument

Select **Multiple Properties on a Single Instrument** from the drop-down menu on the **Instrument Category Screen** only if the deed of transfer/assignment of a lease separately recites a number of individual properties and there is a separate consideration for each property being transferred by the instrument<sup>1</sup>. For example, where the instrument is worded along the following lines:

- "In consideration of the sum of €100,000 A transfers to B Apartment No.1, New Street, New Town;
- In consideration of the sum of €125,000 A transfers to B Apartment No.2, New Street, New Town;
- In consideration of the sum of €200,000 A transfers to B Apartment No.3, New Street, New Town" and so on.

#### **Example 1**

32 commercial units are being transferred by the instrument.

All the properties are wholly non-residential.

The instrument recites a separate consideration for each unit.

Complete the return as follows:

- on the **Instrument Category Screen**, select **Multiple Properties on a Single Instrument**;

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<sup>1</sup> If there is a single consideration for all the properties being transferred by the instrument, select **Conveyance/Transfer of Property** on the **Instrument Category Screen**.

- on the **Instrument Party Details Screen** for every property, tick the box that the transaction is part of a larger or series of transactions;
- when you are asked on the **Property & Long Term Lease Description Screen** to enter the address for property 30, enter the address of Properties 30, 31 and 32;
- when you are asked on the **Property & Long Term Lease Consideration Screen** to enter the consideration for property 30, enter the total consideration for the remaining properties.

For example, if the consideration for:

Property 30 is	€ 150,000
Property 31 is	€200,000
Property 32 is	<u>€1,200,000</u>
	€1,550,000

enter €1,550,000 as the consideration.

### Example 2

32 second-hand apartments are being transferred by the instrument.

All the properties are wholly residential.

The instrument recites a separate consideration for each apartment.

Complete the return as follows:

- on the **Instrument Category Screen**, select **Multiple Properties on a Single Instrument**;
- on the **Instrument Party Details Screen** for every property, tick the box that the transaction is part of a larger or series of transactions;
- when you are asked on the **Property & Long Term Lease Description Screen** to enter details for property 30, enter the LPT (Local Property Tax) Property ID of either Apartment 30, 31 or 32;

If you are using Return Preparation Facility (RPF) and the address you entered was not the address attached to the LPT Property ID in Revenue's systems, when you upload the return to RPF the address you entered may be replaced by the address attached to the LPT Property ID in Revenue's systems. If the incorrect address appears when you upload the return to RPF, you must file the return and then amend the return to change the address

- if you are completing the return in ROS online you must change the prepopulated address to cover the address of the remaining properties;
- to change the prepopulated address, tick the box called **Tick the box if the address [shown] is not the address recited in the instrument** and then overwrite the address to reflect the address of the remaining properties, for example, Apartments 30, 31 and 32, New Street, New Town. You may enter a maximum of 35 characters in each address line;
- if the property is new and an LPT Property ID has not been allocated, leave the field blank. Enter the address of the property. The e-stamping system will automatically generate an LPT Property ID for the address that you enter. When the e-stamping system generates an LPT number, the number, when generated, will be visible on the filed e-stamping return. Contact LPT Branch to get the LPT position sorted. Information on how to contact LPT Branch is contained in the pop-up message that appeared on the **Instrument Details Screen** when you entered the number of residential properties/units for LPT purposes being transferred by the instrument;
- when you are asked on the **Property & Long Term Lease Consideration Screen** to enter the consideration for property 30, enter the total consideration for the remaining properties.

For example, if the consideration for:

Apartment 30 is	€250,000
Apartment 31 is	€200,000
Apartment 32 is	<u>€1,000,000</u>
	€1,450,000

enter €1,450,000 as the consideration.

### Example 3

32 properties are being transferred by the instrument.

The properties are a combination of properties which are wholly residential, wholly non-residential and mixed use:

10 are wholly residential  
 10 are wholly non-residential  
12 are mixed use  
 32

The instrument recites a separate consideration for each unit.

On the **Instrument Category Screen**, select **Multiple Properties on a Single Instrument**.

Try to complete the return in such a way that the mixed use properties are properties 1 to 12 on the return.

Then complete the return for the remaining wholly residential and wholly non-residential properties as set out in Examples 1 and 2.

#### **(b) Exchange of Property**

In the case of an exchange involving more than 30 properties follow the procedures set out in (a) for **Multiple Properties on a Single Instrument**.

#### **(c) Details of property 30 and so on**

When more than 30 non-residential properties are being transferred by the instrument, contact the [National Stamp Duty Office](#) and set out in your letter the following details in respect of property 30 and so on:

- the address of property purchased and
- the consideration paid.

Quote the Doc ID when contacting us.

There is no need to write to us when more than 30 residential properties are being transferred by the instrument, as the details will be supplied to LPT Branch.

## 16 More than 30 purchasers/transferees/lessees

You can enter details in respect of a maximum of 30 purchasers/transferees/lessees in the return.

The names of the first five purchasers/transferees/lessees entered on the return will be shown on the stamp certificate: the other purchasers/transferees/lessees will be shown as “And Other Parties” on the stamp certificate.

If there are more than 30, contact the [National Stamp Duty Office](#) and set out the names and PPS numbers/tax reference numbers of the purchasers/transferees/lessees whose details have not been recorded in the return. Quote the Doc ID in your correspondence.

Do not make a paper return to cover purchaser/transferee/lessee number 31 and so on.

## 17 More than 30 vendors/transfers/lessors

You can enter details in respect of a maximum of 30 vendors/transfers/lessors on the return.

The names of the first five vendors/transfers/lessors entered will be shown on the stamp certificate: the other vendors/transfers/lessors will be shown as “And Other Parties” on the stamp certificate.

If there are more than 30, contact the [National Stamp Duty Office](#) and set out the names and PPS numbers/tax reference numbers of the vendors/transfers/lessors whose details have not been recorded in the return. Quote the Doc ID in your correspondence.

Do not make a paper return to cater for vendor/transferor/lessor number 31 and so on.

## 18 More than one class of share being transferred on the Stock Transfer Form

On the **Stocks / Marketable Securities Screen**:

1. under **Type of Shares**, select **Other** from the drop-down list if more than one type (or class) of share is being transferred on a single stock transfer form;
2. under **Consideration**, enter the consideration for the shares ownership of which is being transferred on the stock transfer form.

## 19 Deed of Partition or Division

To complete the return for a Deed of Partition or Division:

1. on the **Category of Instrument Screen**, select **Conveyance/Transfer of Property**;
2. on the **Instrument Party Details Screen**, select the type of relationship (Joint Owners or Tenants-in-Common) from the drop down box;
3. on the **Property & Long Term Lease Description Screen**:
  - a. tick the box if the consideration paid does not represent the market value of the interest passing;
  - b. under **Land Area** insert in hectares the area of land which is represented by the consideration being paid (or market value);
4. on the **Property & Long Term Lease Consideration Screen**, enter the consideration (equality money) and market value. If there is no consideration enter 0 (zero).

For information on partitions and divisions, see [Stamp Duty and Property](#).

## 20 Property on which there are two new houses

Follow the procedures set out in (1) or (2) below depending on how the deed of conveyance or transfer or assignment of a lease is worded. These procedures apply to ROS online.

For the reasons explained in (3) below, it is preferable that you use ROS online to complete your return.

- (1) On the **Instrument Category Screen**, select **Conveyance/Transfer of Property** where the deed of transfer is worded along the lines of "A transfers as registered owner, in consideration of €400,000, all the property described in Folio X to B".

When you reach the **Property Address/Details** section on the return, under **LPT Property ID**:

- (a) If you have an LPT (Local Property Tax) Property ID for (either) one of the new houses, enter the ID.

When you press **Confirm Address** the address for that house will appear automatically.

You must then change the address and enter instead the address of the property which is actually being transferred.

To change the address, tick the box called **Tick the box if the address [shown] is not the address recited in the instrument** and then overwrite the address to reflect the address that you want to appear on the stamp certificate, for example, Numbers 1 and 2, 29 New Street, New Town;

- (b) If an LPT Property ID has not been assigned to either of the new houses, leave the field blank and enter the address that you want to have appear on the stamp certificate, for example, Numbers 1 and 2, 29 New Street, New Town. You can enter a maximum of 35 characters in each address line.

The e-stamping system will automatically generate an LPT Property ID for the address that you enter. When the e-stamping system generates an LPT number the number, when generated, will be visible on the filed e-stamping return.

Details for both houses must be supplied to LPT Branch. Information on how to supply the details to LPT Branch is contained in the message that appeared on the **Instrument Details Screen** when you entered the number of residential properties/units for LPT purposes being transferred by the instrument.

If an LPT Property ID is already assigned to (either) one of the new houses it is important that you provide this number and that the field is not left blank – see (a).

- (2) On the **Instrument Category Screen**, select **Multiple Properties on a Single Instrument** if the deed of transfer is worded along the lines of "In consideration of the sum of €100,000 A transfers house No. 1 to B." and "In consideration of the sum of €300,000 A transfers house No.2 to B".

On the **Instruments Details Screen**, enter 2 for the total number of residential properties/units for LPT purposes being transferred in the instrument.

Enter details for each of the houses when prompted.

**Note:** If relevant, **Tick the box if the instrument forms part of a larger transaction or series of transactions** on the **Additional Details** section on the **Instrument Party Details** screen.

If you selected **Multiple Properties on a Single Instrument** when completing the return and you should have selected **Conveyance/Transfer of Property**, Revenue does not require you to amend the return in order to amend the category from **Multiple Properties on a Single Instrument to Conveyance/Transfer of Property**.

However, you may amend it if you so wish. If you are amending the category, please ensure that you enter the consideration for the entire property on the **Property & Long Term Lease Consideration Screen**.

### **(3) Return Preparation Facility**

If you are using **Return Preparation Facility** and

- the address you entered was not the address attached to the LPT Property ID in Revenue's systems

when you upload the return to ROS online

- the address you entered in **Return Preparation Facility** will be replaced by the address attached to the LPT Property ID in Revenue's systems.

It is not possible to change this address in ROS online. You must file the return and then amend the return to change the address.

## 21 Property on which there are two second-hand houses

Follow the procedures at (1) or (2) below if using ROS online: for the reasons explained in (3) below, it is preferable that you use ROS online to complete your return.

- (1) On the **Instrument Category Screen**, select **Conveyance/Transfer of Property** where the deed of transfer is worded along the lines of "A transfers as registered owner, in consideration of €400,000, all the property described in Folio X to B".

When you reach the **Property Address/Details** section on the e-stamping return you will be presented with the option to enter only one LPT (Local Property Tax) Property ID.

Enter the LPT Property ID for one of the houses.

When you press **Confirm Address** the address for that house will appear automatically.

You must then change the address and enter instead the address of the property which is actually being transferred.

To change the address, tick the box called **Tick the box if the address [shown] is not the address recited in the instrument** and then overwrite the address to the address that you want to appear on the stamp certificate, for example, Numbers 1 and 2, 29 New Street, New Town. You may enter a maximum of 35 characters in each address line.

- (2) On the **Instrument Category Screen**, select **Multiple Properties on a Single Instrument** if the deed of transfer is worded along the lines of "In consideration of the sum of €100,000 A transfers house No. 1 to B." and "In consideration of the sum of €300,000 A transfers house No.2 to B."

On the **Instruments Details Screen**, enter 2 for the total number of residential properties/units for LPT purposes being transferred in the instrument.

Enter details for each of the houses when prompted.

**Note:** If relevant, **Tick the box if the instrument forms part of a larger transaction or series of transactions** on the **Additional Details** section on the **Party Details Screen**.

If you selected **Multiple Properties on a Single Instrument** when completing the return and you should have selected **Conveyance/Transfer of Property**, Revenue does not require you to amend the return in order to amend the category from **Multiple Properties on a Single Instrument to Conveyance/Transfer of Property**.

However, you may amend it if you so wish. If you are amending the category, please ensure that you enter the consideration for the entire property on the **Property & Long Term Lease Consideration Screen**.

### **(3) Return Preparation Facility**

If you are using Return Preparation Facility (RPF) and the address you entered was not the address attached to the LPT Property ID in Revenue's systems, when you upload the return to RPF the address you entered may be replaced by the address attached to the LPT Property ID in Revenue's systems. If the incorrect address appears when you upload the return to RPF, you must file the return and then amend the return to change the address.

## 22 Residential Equity Release

These are schemes whereby the owner of a property agrees to release part of the equity in their house/apartment to an equity release company or financial institution in return for a lump sum payment or income for life, or a combination of both.

The percentage transferred is secured for the benefit of the equity release firm or financial institution by a document, while the homeowner retains the title deeds to the property.

The homeowner and equity release company/financial institution hold the property as tenants-in-common in relation to their respective interests. The homeowner retains a legal right to lifetime occupancy of the property until death or the early vacancy, for example, on moving to residential care or to live with other family members.

The consideration payable by the equity release company/financial institution to the homeowner is based on the market value of the property, discounted by a fixed annual factor over the actuarial life expectancy of the homeowner. This amount is the stampable consideration for Stamp Duty purposes.

When completing the return:

- on the **Category of Instrument Screen**, select **Conveyance/Transfer of Property**, and
- on the **Instrument Party Details Screen**, tick that a fractional interest is passing.

Assuming there is no gift element involved, the equity release company/financial institution is the accountable person. If there is a gift element involved, both parties are accountable persons.

## **23 Right of residence, support and maintenance**

### **23.1 Transferor reserves (keeps) a right of residence, maintenance and support for themselves**

If a transferor reserves (keeps) a “right of residence (whether exclusive or not), support or maintenance or other right of a similar nature” for themselves or their spouse or civil partner, the value of the property being transferred is reduced by 10% and Stamp Duty is chargeable on the reduced value, that is, Stamp Duty is charged on 90% of the value of the property being transferred (section 18 of the Stamp Duties Consolidation Act, 1999).

On the **Consideration Screen**, tick the box called **Tick the box to claim for rights reserved**.

When this box is ticked, a 10% reduction will be made by the e-stamping system to the market value of the property being transferred. You can see this reduction in the **Summary and Calculation Result Screen**.

### **23.2 Transferor grants an exclusive right of residence to transferee and that exclusive right is a life interest**

On the **Instrument Category Screen**, select **Conveyance/Transfer of Property**.

On the **Instrument Party Details Screen**, tick the box that a fractional interest is being transferred.

On the **Consideration Screen**, enter the consideration (enter 0 (zero) if there is none) and the value of the interest passing: you may use the (Capital Acquisitions Tax) CAT Actuarial Tables to value the right or you may apply a different actuarial factor but if you do, it must be supported by a report from a qualified actuarial professional and the report must be retained for a period of at least 6 years.

## 24 Second-hand building consisting of a shop downstairs and three apartments overhead for €1m

To complete the return using ROS online – for the reasons explained below, it is preferable that you use ROS online to complete your return:

1. on the **Instrument Category Screen**, select **Conveyance/Transfer of Property**;
2. on the **Instrument Details Screen**:
  - select **Mixed Use**;
  - enter the total number of residential properties/units for LPT (Local Property Tax) purposes being transferred in the instrument, that is, 3 in this particular case.

The following message will appear on screen:

Please note, if details for all residential properties/individual apartments involved are not being listed on this stamp duty return, LPT Branch must be supplied with information on all these properties. Further details can be found here: [Supplying LPT Details](#)

[Click on **Supplying LPT Details** for information on how to supply the details to LPT Branch. Press **Continue** at the bottom of the message to bring you back to the **Instruments Details Screen**.]

3. on the **Property & Long Term Lease Description Screen** for the **Residential Property Portion**:
  - under **Type of Property**, select **Second-Hand Dwelling house/Apartment**;
  - under **LPT Property ID**, you will be presented with the option to enter only one LPT Property ID.

Enter the ID for (any) one of the apartments.

When you press **Confirm Address** the address for that apartment will appear automatically.

You must then change the address and enter instead the address of the property which is actually being transferred.

To change the address, tick the box called **Tick the box if the address [shown] is not the address recited in the instrument** and then overwrite the address to the address that you want to appear on the stamp certificate, for example, Number 1, 29 New Street, New Town. You may enter a maximum of 35 characters in each address line.

**Note:** If relevant, tick the box if the instrument forms part of a larger transaction or series of transactions on the Additional Details section on the **Party Details Screen**.

### **Return Preparation Facility**

If you are using Return Preparation Facility (RPF) and the address you entered was not the address attached to the LPT Property ID in Revenue's systems, when you upload the return to RPF the address you entered may be replaced by the address attached to the LPT Property ID in Revenue's systems. If the incorrect address appears when you upload the return to RPF, you must file the return and then amend the return to change the address.

## 25 Section 31 Contracts

The property involved in transactions effected by contracts/agreements under section 31 of the Stamp Duties Consolidation Act, 1999 (SDCA) can be intangible in nature, for example, goodwill, book debts, etc.

Accordingly, the information to be entered on the return differs from the information that has to be entered in respect of property such as land and buildings.

To complete the return ROS in the case of Business Asset Purchase Agreements:

1. on the **Instrument Category Screen**, select the **Conveyance/Transfer of Property**;
2. on the **Instrument Details Screen**, in the **Type of Property** box, select **Non-Residential (includes S31 SDCA 1999)**;
3. on the **Property Description Screen**:
  - in the **Type of Contract** box, select **Business Asset Purchase Agreement**;
  - in the **Type of Property** box, select **Intangible Property**;
  - complete the **Property Address/Details** section as follows - the maximum number of characters that can be entered into each address line is 35:
    - o in Address Line 1: enter "Contract/Agreement – S31 SDCA 1999".
    - o in Address Lines 2 and 3, enter a short description of the property chargeable, for example, goodwill, book debts, etc., "Intangible Property", "Not Applicable" or "N/A".
    - o the "Country" box defaults to "Ireland" requiring an entry in the "County" box. Select the "County" where the business is located. Where it is not feasible to enter a county for the business select "Dublin".
4. Continue to the **Consideration Screen**.

The contract/agreement may cover both chargeable and non-chargeable assets. If that is the case the consideration must be apportioned between the chargeable and nonchargeable assets. Enter on this screen only the amount of the consideration that has been apportioned to the chargeable assets.

5. Complete the remainder of the return.

Note: Where a Section 31 contract has been stamped, a deed of transfer executed in conformity with that contract is not within the charge to Stamp Duty. However, it is possible to denote on the deed of transfer the fact that the contract has been stamped. To do this, you should file a return for the deed. When completing the return for the deed:

- on the **Instrument Category Screen**, select **Conveyances not liable**;

- on the **Conveyances Not Liable Screen**, under **Type of Instrument**, select **Conveyance or Transfer made in conformity with the contract or agreement where the duty has been paid in accordance with Sect. 31(1) or Sect. 31(2) SDCA 1999**.

## 26 Life interest or remainder interest

If a life or remainder interest is being created or an existing life or remainder interest is being transferred, on the:

- **Instrument Category Screen**, select **Conveyance/Transfer of Property**;
- **Instrument Party Details Screen**, select the type of interest (life or remainder) from the drop-down menu;
- When the **Life/Remainder Interest Details Screen** displays, select the type of life interest involved – single life, joint continuance or longer of two lives. The details of the persons named as the vendors in the **Instrument Party Details Screen** will pre-populate in the **Vendor Involved** field. However, the vendors will not be the life tenant(s) in all cases e.g. A is the life tenant and B is the remainderman. If B transfers his remainder interest to C, B's details will prepopulate in the **Vendor Involved** field. In all cases (i.e. whether the vendors are or are not the life tenants) when selecting **Male** or **Female** select the sex of the life tenant(s) and when entering the **Date of Birth** enter the date of birth of the life tenant(s);
- On the **Consideration Screen**, enter the consideration (enter 0 (zero) if there is no consideration) and the market value of the property.

The chargeable consideration will display on the **Summary & Calculation Screen**. The chargeable consideration is the value of the interest passing calculated in accordance with the actuarial tables contained in the Capital Acquisitions Tax Consolidation Act 2003.

## 27 Upload rejected due to tax type

In a small number of cases, when you try to upload a return created in Return Preparation Facility you may be refused because the e-stamping system wants you to enter the tax type.

If this happens:

- abandon the upload,
- go to the saved offline form, and
- edit the party - Tax Number and/or Tax Type – which caused the rejection.

The “Edit Party” button is in the **Summary and Calculation Information Screen**.

You can only edit the offline return in **List Details**: you cannot edit the offline return in **List All Details**.

## 28 Completing a return for a sub-purchase (Section 46 of the Stamp Duties Consolidation Act, 1999)

### Example

A sells to B for €300,000 but there is no deed of conveyance or transfer from A to B. B then sells on to C for €310,000 and there is a deed of conveyance or transfer from A to C at the direction of B.

In the above example, A is the vendor, B is the original purchaser and C is the subpurchaser.

The chargeable consideration is €310,000 i.e. the consideration being paid by C.

To complete the return, where the parties to the Deed are the vendor, original purchaser and sub-purchaser, you will need the tax reference number of the vendor, original purchaser and sub-purchaser.

### On the **Instrument Party Details Screen**:

- enter the tax reference number of the vendor in the **Vendor** field
- enter the tax reference number of the original purchaser in the **Purchaser** field
- click **Add Purchaser**
- enter the tax reference number of the sub-purchaser in the **Purchaser** field • tick the sub-purchaser box
- click **Add Purchaser**.

The stamp certificate will display the name of the original purchaser and the name of the subpurchaser.

If there is more than one vendor/original purchaser/sub-purchaser, enter:

- the tax reference numbers of all the vendors using the **Add Vendor** button;
- the tax reference numbers of all the original purchasers using the **Add Purchaser** button;
- finally the tax reference numbers of all the sub-purchasers. After you enter the first tax reference number, tick the sub-purchaser box before clicking **Add Purchaser** to add the second sub-purchaser and so on.

## **29 More than 99.999bn (99,999,999,999,999) shares being transferred on a single instrument**

The return caters for a maximum of 14 digits i.e. 99,999,999,999,999. If more than that number of shares is being transferred on a single instrument, omit the last digit(s). For example, if 14,999,999,999,999,000 shares are being transferred, omit 000.

The amount of Stamp Duty due is calculated by reference to the amount of the consideration and not the number of shares transferred.

The stamp certificate will display the consideration: it does not display the number of shares.

### 30 Unascertained Consideration

When the consideration for a sale cannot be ascertained at the date of execution of the conveyance or transfer, Section 44 of the Stamp Duties Consolidation Act 1999 provides that Stamp Duty is chargeable on the market value. There are two exceptions to this. The exceptions are set out in [What if you do not know the consideration?](#)

Where Section 44 or the exceptions apply, on the **Property & Long Term Lease Description Screen**, tick the box that the consideration is unascertained at the date of execution of the instrument.

On the **Property & Long Term Lease Consideration Screen**, under **Open Market Value**:

- where Section 44 applies, enter the market value of the property concerned;
- where the exceptions apply, enter the amount of the initial payment.

On the **Property & Long Term Lease Consideration Screen**, do **not** tick the Expression of Doubt box where the issue of unascertained consideration is the only issue which you have to flag to Revenue.

Where the exceptions apply, you need take no further action if the initial payment does not need to be adjusted following the preparation of the completion accounts. However, if the completion accounts result in an upward or downward adjustment, you should amend the return and contact the National Stamp Duty Office as set out in [What if you do not know the consideration?](#)

## 31 Section 31A Contracts

### Example

Contract was executed on 1 August 2024. Purchase price was paid on 10 August 2024. A deed of transfer was executed on 8 September 2024. No return was filed in respect of the deed within 30 days of the date of payment of the purchase price.

As no return was filed within 30 days of the date of the payment of the purchase price the contract, rather than the deed of transfer, is chargeable to Stamp Duty. To complete the return, on the **Instrument Category Screen**:

- select **Conveyance/Transfer of Property**
- under **Date of Execution of Instrument**, enter the date of the contract.

A surcharge on late filing and interest on late payment will apply if the return is not filed within 44 days of the date of execution of the contract, i.e. within 44 days of 1 August 2024.

The deed of transfer is not within the charge to Stamp Duty if executed in conformity with the contract. However, it is possible to denote on the deed of transfer the fact that the contract has been stamped. To do this, you should file a return for the deed. When completing the return for the deed:

- on the **Instrument Category Screen**, select **Conveyances not liable**;
- on the **Conveyances Not Liable Screen**, under **Type of Instrument**, select **Conveyance or Transfer made in conformity with the contract or agreement where the duty has been paid in accordance with Sect. 31A(1) SDCA 1999**.

## 32 Section 31C Contracts and Transfers

### (1) Written contract or agreement

To complete the e-stamping return on ROS in the case of a written contract or agreement for the sale of shares, stocks or marketable securities ("shares"), units in an IREF ("units") or an interest in a partnership ("interest"):

- (a) on the **Instrument Category Screen**, select **Conveyance/Transfer of Property**;
- (b) on the **Instrument Details Screen**, in the **Type of Property** box, select **Non-Residential (includes S31 SDCA 1999)**;
- (c) on the **Property Description Screen**:
  - in the **Type of Contract** box, select **Contract for Sale**;
  - in the **Type of Property** box, select **Other**;
  - complete the **Property Address/Details** section as follows - the maximum number of characters that can be entered into each address line is 35:
    - in Address Line 1: enter "Contract/Agreement – S31C SDCA 1999".
    - in Address Lines 2 and 3, enter a short description of the shares, units or interest being transferred, for example, "shares in XYZ DAC", "units in ABC IREF", "interest in a partnership".
    - the "Country" box defaults to "Ireland" requiring an entry in the "County" box. Select the "County" where the registered office of the entity whose shares, units or interest is located. Where it is not feasible to enter a county for the entity concerned select "Dublin".

Continue to the **Consideration Screen** and complete the remainder of the return. The stamping system will calculate the Stamp Duty due at the rate of 6%.

### (2) Instrument transferring ownership

Where there is no written contract or agreement for the sale of the shares, units or interest, the instrument transferring ownership of the shares or units or interest is chargeable to Stamp Duty at the rate of 6%. To complete the e-stamping return on ROS for the instrument of transfer:

- (a) on the **Instrument Category Screen**, select the **Conveyance/Transfer of Property**;
- (b) on the **Instrument Details Screen**, in the **Type of Property** box, select **Non- Residential (includes S31 SDCA 1999)**;
- (c) on the **Property Description Screen**:
  - in the **Type of Contract** box, select **Contract for Sale**;
  - in the **Type of Property** box, select **Other**;
  - complete the **Property Address/Details** section as follows – the maximum number of characters that can be entered into each address line is 35:
    - in Address Line 1: enter "Contract/Agreement – S31C SDCA 1999".

- in Address Lines 2 and 3, enter a short description of the shares, units or interest being transferred, for example, “shares in XYZ DAC”, “units in ABC IREF”, “interest in a partnership”.
- the “Country” box defaults to “Ireland” requiring an entry in the “County” box. Select the “County” where the registered office of the entity whose shares, units or interest is located. Where it is not feasible to enter a county for the entity concerned select “Dublin”.

Continue to the **Consideration Screen** and complete the remainder of the return. The stamping system will calculate the Stamp Duty due at the rate of 6%.

### (3) Transitional measures

Where the transitional measures apply the Stamp Duty position is the one that applied prior to the introduction of Section 31C. If it is necessary to file an e-stamping return select, as appropriate, **Conveyance/Transfer of Stocks/Marketable Securities** or **Conveyance/Transfer of Property** on the **Instrument Category Screen**. The e-stamping system will calculate the Stamp Duty due at the rate of 1% (for transfers of shares and marketable securities when **Conveyance/Transfer of Stocks/Marketable Securities** is selected) or 6% (for transfers of property which is not stocks or marketable securities when **Conveyance/Transfer of Property** is selected).

Where the transitional measures apply it is not necessary to file an e-stamping return where the exemption in Section 88 of the Stamp Duties Consolidation Act 1999 applies.

### (4) Amendment of e-stamping system

The e-stamping system will be amended to include the facility to file returns for Section 31C contracts and for transfers of shares, units and interests that are chargeable to the 6% rate of Stamp Duty. It is not expected that these developments will go live before September 2018. In the meantime, returns should be filed as set out above.

## 33 Section 31E Returns

### Section 31E Returns

Section 31E was introduced with effect from 20th May 2021. It increases the charge to Stamp Duty from 1 or 2%, to 10%, on the acquisition of Relevant Residential Units (RRUs) where the cumulative number of RRUs acquired in a 12 month period exceeds 9. Where that threshold is exceeded for the first time, previous acquisitions of RRUs which were not subject to a 10% charge become liable at this higher rate, subject to the following exception:

RRUs acquired prior to 20th May 2021 (or where a binding contract was in place on that date and the deed executed by 20th August) are not subject to the higher rate, although they are included for threshold purposes.

Where RRUs become liable to the 10% rate, credit is granted for Stamp Duty already paid but relevant details must be provided (see example 1).

Apartments are not regarded as Relevant Residential Units.

Section 31E liability may arise on the following categories of instrument:

- i. Conveyance/Transfer of property
- ii. Long term Lease greater than 100 years
- iii. Short term lease less than or equal to 100 years
- iv. Conveyance/Transfer of Stocks/Marketable Securities
- v. Exchange of Property\*
- vi. Multiple Properties on a Single Instrument

\*Where an Exchange of Property occurs and S31E liability arises on either party as a result, it will be necessary to file separate Stamp Duty returns using "Conveyance/Transfer of Property" as the category of instrument.

This is a self-assessment return.

1. **Declaring S31E liability for the first time where previously acquired RRUs are being declared. (The Revenue Commissioners recommend that where multiple instruments are to be returned that the return is completed using the [Return Preparation Facility](#)).**

**Step 1.**

The screenshot shows the following form fields and annotations:

- Category of Instrument:** A dropdown menu is set to "Conveyance / Transfer of Property". An arrow points to this dropdown with annotation 1: "Select Category of Instrument".
- Check Box 1:** A checkbox is ticked. An arrow points to this checkbox with annotation 2: "Tick Check Box 1".
- Check Box 2:** A checkbox is not ticked.
- Instrument Dates:**
  - Date of Execution of Instrument:** A date field is set to "29/05/2021". An arrow points to this field with annotation 3: "Insert Date of Execution".
  - Date of Related Contract:** A date field is set to "29/05/2021". An arrow points to this field with annotation 4: "Insert Date of Related Contract (this is a mandatory field for S31E declarations.)".

**Step 2**

Complete details of Type of Property. This should be either Residential or Mixed Use. **S31E does not apply to Non-residential property.**

**Step 3**

Enter Vendor, Vendors Solicitor and Purchaser details.

**Step 4**

Complete Property Description and Address details (note: Purchaser Information should indicate "Non-Owner Occupier").

**Step 5**

Input details of VAT **exclusive** consideration.

**Step 6**

Complete S31E Details.

**Section 31E**

*This section should **only** be completed where it is necessary to provide details of all "relevant residential units" acquired by you within the previous 12 months from the date of execution of this deed. You must press the 'Add Details' button to add the Stamp Duty Document details to this return.*

Document ID \*

Number of Relevant Properties \*

Please indicate if a binding contract was in place on or before 20 May 2021 **and** that the acquisition was finalised on or before 20 August 2021.

Relevant Consideration \*

Stamp Duty already paid \*

Input details of DOC ID where RRU(s) were previously acquired. Indicate number of properties. Tick this box if RRUs were acquired before 20 May 2021.

Relevant Consideration (only the consideration applicable to the RRU(s) included in the DOC ID above.) Stamp Duty paid (this is the Stamp Duty paid on RRU(s) listed above.) Click "Add details" This procedure should be repeated as required to include all relevant RRUs.

**Step 7**

Select "Calculate Liability".

See below for an indication of what should appear on a correctly completed return where RRUs were acquired both before 20th May 2021 and after that date.

For the purposes of the example, four properties (RRUs) were acquired for €600,000 before 20th May 2021, a further four properties (RRUs) were acquired after that date for €800,000 and two properties (RRUs) are being acquired on this return for €500,000.

Document ID	Document Status	Balance Outstanding
To Be Assigned	Pending	€ 122,000.00
<b>Instrument Details</b>		
Category of Instrument	Conveyance / Transfer of Property	
Date of Execution of Instrument	29/06/2021	
Date Filled	29/06/2021	
Total Number of Residential Properties/Units being transferred in the Instrument	2	
<b>Party &amp; Property Details</b>		
<b>Vendor Details</b>		
Vendor Tax Reference Type & Number	CUST	<a href="#">Edit Party</a>
<b>Purchaser Details</b>		
Purchaser Tax Reference Type & Number	CUST	<a href="#">Edit Party</a>
<b>Property Details</b>		
LPT Property ID		
Type of Property	Residential	
Address Line 1	s d g f g	
Address Line 2	s d s d f f	
Local Authority		
County		
Country		
<b>Chargeable Consideration</b>		
Consideration	€ 500,000.00	
<b>Duty</b>		
Duty	€ 50,000.00	
The rate of duty charged on the instrument	10.00% = 50,000.00	
Aggregate Consideration of Properties	€ 800,000.00	
Section 31E Stamp Duty Liability	10.00% = 80,000.00	
Less Credit for Duty previously paid on DOC IDs	€ (8,000.00)	
Supplementary S31E Duty payable	€ 72,000.00	
<b>Return Summary</b>		
<b>Document</b>		
Duty	€ 122,000.00	€ 122,000.00
Total	€ 0.00	
Total Liability		€ 122,000.00
Return Liability		€ 122,000.00
<b>Credits</b>		
Total Credits		€ (0.00)

**Note:** The properties acquired before 20th May 2021 are excluded from the additional charge to Stamp Duty, those acquired after that date, but not exceeding the threshold (9 RRUs) when acquired, show the supplementary charge with a credit for Stamp Duty already paid and, the properties now being acquired are charged at 10%.

**2. Check Box 2 should be ticked when:**

- i. A second or subsequent return of S31E properties acquired within a 12 month period is required or
- ii. A return of S31E properties is required because the acquisition threshold (9) is exceeded by “connected parties” as defined in S 31E or
- iii. A previously submitted return requires amendment to declare S31E liability.

**Example 1**

Company A acquired 5 RRUs on 31st May 2021 for €600,000 and submitted a Stamp Duty return declaring and paying liability of €6,000. It acquired a further 5 RRUs on 21st June for €700,000 and submitted a Stamp Duty return, ticking Check Box1 and declaring liability of €70,000 on these acquisitions and the supplementary liability of €54,000 on the acquisitions made on 31st May.

It acquires a further 6 RRUs on 2nd July for €840,000. The Stamp Duty return is completed ticking both Check Box 1 and Check Box 2 and liability of €84,000 is charged and paid.

**Example 2**

Company A acquires 6 RRUs for €900,000 on 31 May 2021. It files a Stamp Duty return and correctly declares liability of €9,000. Its sister company B acquires 4 RRUs for €600,000 on 30 June 2021. The aggregate threshold of 9 RRUs has now been exceeded by “connected persons” so Company B completes its Stamp Duty return ticking Check Boxes 1 and 2 and declaring liability of €60,000. Company A is also liable to the increased rate of Stamp Duty and must file amended Stamp Duty returns to declare this.

**Example 3**

Same scenario as Example 2, but Company A is **amending** its original return to declare additional liability. “Amend Stamp Duty Return” is selected on ROS. Relevant DOC ID is input. Check Boxes 1 and 2 are ticked. Required details input and “Calculate liability” selected. Stamp Duty liability displayed as €90,000 with a credit of €9,000 for Stamp Duty paid leaving Stamp Duty due of €81,000.

**Check Box 1 should be also be ticked when ticking Check Box 2.**

## Other Notes on completing a Section 31E Stamp Duty return

### Including Apartments on a Return.

Apartments are not liable to additional Stamp Duty under Section 31E but by selecting “Multiple Properties on a Single Instrument” as the Category of Instrument they can be included in a return. They will be excluded from the 10% charge by ticking the check box (as shown below) when providing details of the individual properties being acquired.

Stamp Duty version 1 for period 01/01/2002 to 31/12/2021

**Property & Long Term Lease Description Screen**

**Form Help**  
 \* Denotes a Required Field

Property 1 of 2

Vendor Tax Reference Type & Number    CUST 0000006L  
 Purchaser Tax Reference Type & Number    CUST 0000007N

Property Description

Type of Property    \*

Check this box if the property is an apartment     ←

Type of Contract    \*

Tick this box if including an apartment on a return being made

### Acquisition threshold and the 12 month period

For acquisition threshold purposes a 12 month period means any consecutive 12 month period.

### Example.

Company A acquires 4 RRUs in March 2021, 6 in June 2021, a further 5 in April 2022 and a further 3 in July 2022.

- i. While the RRUs acquired in March are not liable to additional Stamp Duty, they are included in the aggregate 12 month threshold (9) for RRU acquisitions, so the 6 RRUs acquired in June will be liable to the 10% rate of Stamp Duty as a result. The Stamp Duty return is filed with Check Box 1 is ticked, as is the Check Box in the S 31E Details Section for pre-20 May 2021 acquisitions.

- ii. The 5 RRUs acquired in April 2022 will also be liable at the 10% rate because the acquisition threshold of 9 is exceeded in the 12 month period from June 2021 to May 2022. The Stamp Duty return is filed with Check Boxes 1 and 2 ticked.
  
- iii. The 3 RRUs acquired in July are not liable under S 31E at the time of acquisition as the threshold (9) for the 12 month period August 21 to July 22 is not exceeded. However, if a further 2 RRUs were acquired in September 2022, then both the July and September acquisitions become liable to Stamp Duty at 10% as the acquisition threshold of 9 is exceeded in the 12 month period beginning in April 2022. The Stamp Duty return for September 2022 would be filed, ticking Check Box 1 and including the details of the July acquisitions in the S 31E Details section of the form.

***The threshold limit and 12 month period also applies to aggregate acquisitions by “connected persons”.***

### 34 Deed transfers both registered and unregistered land

To display on the stamp certificate the fact that there was unregistered land included in the Deed, include a reference to “and unregistered land” or “& unregd land” in Address Line 1 or 2 under **Property Address Details** on the **Property & Long Term Lease Description Screen**. Each Address Line allows entry of a maximum of 35 alphanumeric characters. Under **Folio Number** on the same screen enter the folio number(s).

The **Stamp Certificate** will display “and unregistered land” or “& unregd land” as part of the address and the Folio Numbers.

## 35 Transfers involving Fiduciaries (including Trustees)

On the **Instrument Party Details Screen**, the filer is asked to select the capacity in which the fiduciary is acting from the following list: **Legal Personal Representative, Trustee, Nominee, Liquidator** or **Other**. In the case of a partnership acquiring property in the name, for example, of the general partner the filer should select **Other**: similarly the filer should select **Other** for a receiver acting in a fiduciary capacity.

For information on which tax reference numbers to use when filing the return, please see sections 4 and 5 of Chapter 3 of the stamp Duty File and Pay Manual [Tax Reference Numbers](#).

### 35.1 Transfers to Fiduciaries (including trustees)

#### Example

Emma transfers property to trustees to hold for the benefit of her two children, Mary and Tom, until they reach the age of 18. A is the settlor and her two children are the beneficiaries.

On the **Instrument Category Screen**:

- select **Conveyance/Transfer of Property**
- tick the box that the Purchaser(s)/Lessee(s)/Transferee(s) is acting in a fiduciary capacity.

On the **Instrument Party Details Screen**:

- enter Emma's tax reference number in the **Vendor** field
- enter Mary's tax reference number in the **Purchaser** field and click **Add Purchaser**
- enter Tom's tax reference number in the **Purchaser** field
- under **Purchaser Fiduciary Capacity**, select **Trustee** from the drop-down list • enter the name of the trustee in the field provided
- click **Add Purchaser Fiduciary Capacity**.

The stamp certificate will display the trustee's name as the **Parties To**. It will not display the names of the beneficiaries.

If there is more than one settlor and more than one trustee use the **Add** buttons.

## 35.2 Transfers to Fiduciaries (including trustees) and Others

### Example

John and Tom purchase a property from Eithne. John purchases in his own right but Tom is acting as trustee for Anne in the purchase.

On the **Instrument Category Screen**:

- select **Conveyance/Transfer of Property**
- tick the box that the Purchaser(s)/Lessee(s)/Transferee(s) is acting in a fiduciary capacity.

On the **Instrument Party Details Screen**:

- enter the Eithne's tax reference number in the **Vendor** field
- enter John's tax reference number in the **Purchaser** field and click **Add Purchaser**
- enter Anne's tax reference number in the **Purchaser** field and click **Add Purchaser**
- under **Purchaser Fiduciary Capacity** select **Trustee** from the drop-down list, enter Tom's name and click **Add Purchaser Fiduciary Capacity**
- then again under **Purchaser Fiduciary Capacity**, select **Other** from the drop-down list, enter John's name (as you wish it to appear on the stamp certificate) and click **Add Purchaser Fiduciary Capacity**.

The stamp certificate will display John's and Tom's name as the **Parties To**. It will not display the names of the beneficiaries.

If there is more than one vendor and more than one trustee use the **Add** buttons.

## 35.3 Transfers from Fiduciaries (including trustees) to Beneficiary

When ad valorem Stamp Duty has been paid on the transfer to the trustee, there is no charge to Stamp Duty from the trustee to the beneficiary and, therefore, no requirement to make a Stamp Duty return (see Section 30(5)(d) of the Stamp Duties Consolidation Act, 1999).

Nevertheless some filers use the facility in the e-stamping system to file a return as a **Conveyance Not Liable**. If this facility is being used:

On the **Instrument Category Screen**, tick the box that Vendor(s)/Lessor(s)/Transferor(s) is acting in a fiduciary capacity.

On the **Instrument Party Details Screen**:

- enter the beneficiary's tax reference number in the **Vendor** field
- under **Vendor Fiduciary Capacity**, select **Trustee** from the drop-down list
- enter the name of the trustee in the field provided and click **Add Vendor Fiduciary Capacity**
- enter the beneficiary's tax reference number in the **Purchaser** field.

The stamp certificate will display the trustee's name as the **Parties From**. It will not display the beneficiary's name.

If there is more than one beneficiary and more than one trustee use the **Add** buttons.

### 35.4 Transfers from Fiduciaries (including trustees) and Others

#### Example

Michael purchases a property from Ciara and Kevin. Ciara is selling the property in her own right but Kevin is a trustee – the beneficial owner is James.

On the **Instrument Category Screen**:

- select **Conveyance/Transfer of Property**
- tick the box that Vendor(s)/Lessor(s)/Transferor(s) is acting in a fiduciary capacity.

On the **Instrument Party Details Screen**:

- enter Ciara's tax reference number in the **Vendor** field and click the **Add Vendor**
- enter James's tax reference number in the **Vendor** field and click the **Add Vendor**
- under **Vendor Fiduciary Capacity** select **Trustee** from the drop-down list, enter Kevin's name and click **Add Vendor Fiduciary Capacity**
- then again under **Vendor Fiduciary Capacity**, select **Other** from the drop-down list, enter Ciara's name (as you wish it to appear on the stamp certificate) and click **Add Vendor Fiduciary Capacity**.

The stamp certificate will display Ciara's and Kevin's name as the **Parties From**. It will not display James's name.

If there is more than one purchaser and more than one trustee use the **Add** buttons.

### 35.5 Fiduciaries (including trustees) acting in different capacities

#### Example

No. 6 Dublin Terrace, Dublin 2 is owned by Tom, Mary and Joe. Tom and Mary own the property in trust for Henry. Joe dies. Liam is appointed as Joe's executor. Tom and Mary as trustees for Henry and Liam as executor for Joe agree to sell No. 6 to Susan.

On the **Instrument Category Screen**:

- select **Conveyance/Transfer of Property**
- tick the box that Vendor(s)/Lessor(s)/Transferor(s) is acting in a fiduciary capacity.

On the **Instrument Party Details Screen**:

- enter Henry's tax reference number in the **Vendor** field and click **Add Vendor**
- under **Vendor Fiduciary Capacity**, select **Trustee** from the drop-down list, enter the names "Tom & Mary" and click **Add Vendor Fiduciary Capacity**
- then enter the tax reference number of the late Joe in the **Vendor** field and click **Add Vendor**
- under **Vendor Fiduciary Capacity** select **Legal Personal Representative** from the dropdown list, enter Liam's name and click **Add Vendor Fiduciary Capacity**

The Stamp Certificate will display "Tom & Mary" and Liam's names as the **Parties From**. It will not display Henry's name.

## **36 Folio numbers and Leases**

There is no field on the return to enter folio numbers for short term leases (leases for less than or equal to 100 years) and long term leases (leases for more than 100 years). After you have entered the full address, if one of the address fields remains empty you may enter the folio number in that empty address fields. You can enter a maximum of 35 characters in each address field of the return.

## 37 Foreign residential properties

Where a foreign residential property is within the charge to stamp duty, a stamp duty return may need to be filed. See chapter 2 of the Stamp Duty File and pay Manual [Obligation to file a Stamp Duty Return](#). The Category of Instrument is Conveyance/Transfer of Property. If the exemption in Section 98 (foreign immovable property) of the Stamp Duties Consolidation Act, 1999 applies, the exemption may be claimed on the return. If the property is second-hand an LPT Property ID will be needed in order to complete the stamp duty return. The purchaser should [contact LPT Branch](#) explaining the situation and that an LPT Property ID is required so that a Stamp Duty return may be filed. LPT Branch will issue a number but will not include the property in the LPT register. This means that the purchaser will not receive requests to pay LPT.

If the property is new, the e-stamping system will generate an LPT Property ID for the property. LPT Branch will know that the property is not located in Ireland and will remove it from the LPT register. This means that the purchaser will not receive requests to pay LPT.

## 38 Transfers to Young Trained Farmers and EU State Aid rules

The stamp duty relief for young trained farmers (Section 81AA SDCA (YTF relief)) and two income tax reliefs – Section 667B of the Taxes Consolidation Act 1997 (stock relief) and Section 667D of the Taxes Consolidation Act 1997 (succession farm partnerships) – are subject to the EU State Aid rules contained in Commission Regulation (EU) No 702/2014 (the Agricultural Block Exemption Regulation (ABER)).

ABER imposes a lifetime ceiling of €100,000 on the amount of relief that may be granted across the three reliefs to an individual. The €100,000 ceiling is being applied to claims for YTF relief for transfers of interests in land executed on or after 18 December 2023. The previous ceiling of €70,000 applied to claims for YTF relief for transfers of interests in land executed between 1 January 2019 and 17 December 2023.

The conditions that must be satisfied before YTF relief may be claimed are set out in the [Stamp Duty Young Trained Farmer Relief Manual](#). The Manual also contains examples showing how the €100,000 ceiling is applied in different scenarios and how Consanguinity Relief interacts with Young Trained Farmer Relief.

When you are completing a stamp duty return and you select YTF relief from the drop-down list on the **Consideration Screen**, a mandatory **State Aid** field will display.

**Important:** If both Young Trained Farmer relief and consanguinity relief apply:

- on the **Instrument Party Details Screen** you must select **Lineal Relation / Consanguinity Relief** from the drop-down list in the **Relationship** field
- on the **Consideration Screen** you must tick the box to also claim consanguinity relief: this box only appears on this screen if you have selected **Lineal Relation / Consanguinity Relief** on the **Instrument Party Details Screen**.