

**1. LEVIES ON CERTAIN PREMIUMS OF INSURANCE (NON-LIFE)**  
SECTION 125 STAMP DUTIES CONSOLIDATION ACT 1999 (amended by Finance Act 2009)

**2. CONTRIBUTIONS TO INSURANCE COMPENSATION FUND**  
SECTION 6 INSURANCE ACT 1964 (amended by Insurance (amendment) Act 2011)



Our reference: 3900/82scb file no:

Insurer's statement of assessable amounts for the quarter ended

Name of Insurer:

Address:

**1. SECTION 125 DUTY**

	in respect of offers of insurance or notices of renewals issued on or after 8 April 2009	in respect of offers of insurance or notices of renewals issued before 8 April 2009
Gross amount (see notes)	€ <input type="text"/>	€ <input type="text"/>
Less excluded amounts (a), (b) and (c) (see notes) {	(a) € <input type="text"/>	(a) € <input type="text"/>
	(b) € <input type="text"/>	(b) € <input type="text"/>
	(c) € <input type="text"/>	(c) € <input type="text"/>
Assessable Amount	€ <input type="text"/>	
Rate of duty	<b>3%</b>	<b>2%</b>
Stamp Duty	€ <input type="text"/> <b>A</b>	€ <input type="text"/> <b>B</b>
<b>Total Stamp Duty Payable</b>	€ <input type="text"/> <b>[A + B]</b>	

**2. SECTION 6 CONTRIBUTION**

Gross amount (see notes)	€ <input type="text"/>
Less excluded amounts (a), (b) and (c) (see notes) {	(a) € <input type="text"/>
	(b) € <input type="text"/>
	(c) € <input type="text"/>
Assessable Amount	€ <input type="text"/>
Rate of Contribution	<b>2%</b>
<b>Amount of Contribution</b>	€ <input type="text"/>

**TOTAL OF DUTY AND CONTRIBUTION** €

Method of Payment (✓ as appropriate)  RevPay  EFT: Value Date

I declare that the above is a full and true statement of the assessable amounts for the quarter ended

Insurer's Signature \_\_\_\_\_ Date \_\_\_\_\_

## PAYMENT OPTIONS:

- **Electronic Funds Transfer (EFT)**

You may pay your stamp duty directly to Revenue using Electronic Funds Transfer (EFT). The payment instruction **must** include the following details: the code “**NL-LEVY**”, **Revenue reference number and Name of insurer**.

**Bank:** Allied Irish Banks plc  
**Address:** 7 Dame Street, Dublin 2, D02 KX20, Ireland  
**Account Name:** Capital Taxes Division, Dublin  
**Bank Sort Code:** 93-20-86  
**Account Number:** 93764158  
**BIC (SWIFT address):** AIBKIE2D  
**IBAN:** IE09 AIBK 9320 8693 7641 58

*Please note the following:*

1. Funds transferred to this account must be in **euro** currency.
2. All bank charges must be covered by the payer
3. A prescribed amount of information is required on EFT documentation to bring a payment to account. The reference “**NL-LEVY**”, **Revenue reference number and Name of insurer** **must** be included in the “Message for Beneficiary” field of the payment instruction.
4. Payments made using this method rely heavily upon the originating bank entering the correct details on the transaction report. **It is vital that payments made by EFT include the information above** as part of the transaction details. Failure to include this information may result in allocation of the payment to your account being delayed.
5. Bank processing normally takes three working days. Consequently, a minimum three days should always be allowed for payments to be credited to our bank account, by the due date. Payments received after the due date are liable to interest and penalties.

- **Cheque or Banker’s Draft**

Payment by cheque or banker’s draft made payable to **Office of the Revenue Commissioners** must be in Euro and drawn on a branch of a bank in Ireland in order that it can be cleared through the Irish banks’ clearing system.

## Gross amount

Gross amount received by way of premiums and overall premiums in respect of policies of insurance to the extent that the risks to which the policies relate are located in the State.

## Excluded amounts

- (a) amount received by way of re-insurance
- (b) premiums received in classes 4, 5, 6, 7, 11 and 12 and excluded premiums received in classes 1, 10 and 14
- (c) premiums received in respect of health insurance business (being health insurance business within the meaning of Section 2, Health Insurance Act, 1994)

## DUE DATES for payment and filing returns

The statement must be delivered and payment made to the **Office of the Revenue Commissioners, Ballaugh House, 73/79 Lower Mount St, Dublin 2, D02 PX37** within 25 days following the end of the calendar quarter. If no duty is payable a NIL statement must be completed and delivered.

In respect of the quarter ending on –	Due Date
31 March in any year	25 April in the same year
30 June in any year	25 July in the same year
30 September in any year	25 October in the same year
31 December in any year	25 January in the following year

## Section 125

On failure to lodge the statement by the due date, or to pay the duty by the due date, interest (0.0219% per day or part thereof) is chargeable from the end of the relevant quarter for each day or part of a day that the duty remains unpaid.