Form SDR 3E   Self-assessed Stamp Duty Return Form for Residential Leases

For completion by tenants renting residential property who only pay tax through PAYE **(Note 1)**

* Denotes a mandatory field

Name of tenant filing return *

Tenant's tax reference number (Note 2) *

Property leased

Address Line 1 *

Address Line 2 *

Address Line 3

County *

Eircode

Tenant's contact telephone number:

Name of landlord (Note 3) *

Tax reference number of landlord *

Additional landlord(s)? *   Yes ☐   No ☐
If Yes, provide additional details on page 3

Additional tenant(s)? *   Yes ☐   No ☐
If Yes, provide additional details on page 3

Date of lease *   D D M M Y Y Y Y

Term of lease *   Y Y M M

Rent Review Clause in lease (Note 4) *   Yes ☐   No ☐

* Denotes a mandatory field

Lease one year or greater
Amount of average annual rent **(Note 5)**   € ☐☐☐,☐☐☐.☐☐

Lease less than one year
Total rent payable   € ☐☐☐,☐☐☐.☐☐

Premium payable (Note 6) *   **Yes** ☐   **No** ☐

If Yes, amount payable   € ☐☐☐,☐☐☐.☐☐

Rent paid is a market rent (Note 7) *   **Yes** ☐   **No** ☐

Where rent is not market rent:

Insert annual market rent   € ☐☐☐,☐☐☐.☐☐

Number of Counterparts (Note 8)   ☐☐

You are entitled to claim relief from Stamp Duty if you meet certain conditions - the conditions are set out in the explanatory notes

If you are entitled to claim one of the reliefs listed, insert ☒ in the appropriate box to indicate if the lease is between:

(a) Spouses **(Note 9)**   ☐

(b) Civil Partners **(Note 10)**   ☐

Stamp Duty Liability (Note 11) *   € ☐☐☐,☐☐☐.☐☐

The liability will be paid by EFT? (Note 12) *   **Yes** ☐   **No** ☐

Declaration

I DECLARE that, to the best of my knowledge and belief, this return constitutes a correct return in accordance with the provisions of the Stamp Duties Consolidation Act 1999

Insert ☒ in the box *   ☐

Signature   [   ]

Date   D D   M M   Y Y Y Y

Form SDR 3E

2

Where there are additional tenants/landlords you must provide details

Additional tenant(s)

Name

Tax reference number 3

Name

Tax reference number

Name

Tax reference number

Name

Tax reference number

Name

Tax reference number

Additional landlord(s)

Name

Tax reference number

Name

Tax reference number

Form SDR 3E

Explanatory Notes

1. Stamp Duty applies to leases which are in writing. If the average annual rent on a written residential lease exceeds €50,000 you are obliged to pay Stamp Duty to Revenue.**#** To do this, you (or one of the other tenants, if there is more than one) must complete this Stamp Duty return and pay the Stamp Duty by Electronic Funds Transfer (EFT: see Note 12).

    # If the lease was signed before 18 December 2023, you are obliged to pay Stamp Duty if the annual average rent on the lease exceeds €40,000.

2. If there is more than one tenant, you are obliged to provide their names and tax reference numbers. Please do this on page 3. [Note: the obligation is contained in the Stamp Duty (e-Stamping of Instruments and Self-Assessment) Regulations 2012.]

3. If there is more than one landlord, you are obliged to provide their names and tax reference numbers. Please do this on page 3. [Note: the obligation is contained in the Stamp Duty (e-Stamping of Instruments and Self-Assessment) Regulations 2012.]

4. Rent review clause. If the written lease contains a clause providing for a rent review at a future date, insert ⊠ at Yes. Otherwise, insert ⊠ at No.
    A rent review clause in a written lease attracts a fixed duty of €12.50.

5. You should enter the average annual rent.

    Examples

    a. Lease is for one year with rent of €4,500 per month; enter €54,000 (€4,500 x 12) in the box.

    b. Lease is for 18 months with rent of €4,300 per month; enter €51,600 ((€4,300 x 18 = €77,400) x 12/18) in the box.

    c. Lease is for three years with rent of €50,000 for the first year, €52,000 for the second year and €54,000 for the third year; enter €52,000 ((€50,000 + €52,000 + €54,000)/3) in the box.

    d. Lease is for 8 months with rent of €7000 per month; enter €56,000 (€7000 x 8) in the box.

6. The lease may provide for the payment of a premium or "key money" in addition to rent. Stamp Duty is also payable on this. Rent payable in advance is not a premium. Where a premium is charged, Stamp Duty is payable at the rate of 1% on the first €1 million, 2% on the next €500,000, 6% on the balance.

    a. Lease provides for payment of a premium of €10,000;
        Stamp Duty is payable at 1% = €100.

    b. Lease provides for a premium of €1,750,000; Stamp Duty of €35,000 is payable
        (€1 million at 1% = €10,000 plus €500,000 at 2% = €10,000 plus €250,000 at 6% = €15,000).

Form SDR 3E

7. Does the rent paid represent a full market rent? Sometimes there may be a gift element to the rent. For example, a landlord who is a relation of a tenant may charge a reduced rent. If the rent being paid on the property is not a market value rent, you should insert ☒ in the No box: otherwise insert ☒ in the Yes box. When rent paid is not a full market value rent, an additional amount of Stamp Duty will be due on the gift element and Revenue will contact you if any additional Stamp Duty has to be paid.

8. Leases are often drawn up in two originals. This is because the landlord and tenant each wish to have a signed original.

   When there are two originals, you pay full Stamp Duty on one of them. The second original is called a Counterpart. The Stamp Duty on a Counterpart is €12.50. If you wish to stamp a counterpart enter 1 in this box.

   If the lease is drawn up in more than two originals, enter the number of Counterparts in this box: for example, if there are six originals, enter 5 in this box.

9. Leases of property between spouses are exempt from Stamp Duty. However, if any other person is a party to the lease the exemption does not apply.

10. Leases of property between civil partners are exempt from Stamp Duty. However, if any other person is a party to the lease the exemption does not apply.

11. Please calculate the total amount payable which is the total of:

    • 1% of average annual rent, (the rate is 1% when the term of the lease does not exceed 35 years or is indefinite) plus

    • the duty on the premium if any (1% on the first €1 million, 2% on the next €500,000 and 6% on the balance), plus

    • €12.50 if there is a rent review clause in the lease, plus

    • €12.50 for each Counterpart.

12. A few days after you upload your completed Form we will send you a Document ID number. When you have this number you should pay the Stamp Duty by EFT. When paying by EFT please insert the Document ID number in the narrative box / reference field of your payment instruction to your bank.

    It is very important that you include the Document ID number. If you do not, delays will arise in matching your payment to your return.

    Stamp Duty payments may be paid by EFT to the Revenue Commissioners account:

    The account details are:

    > Office of the Revenue Commissioners – Stamps EFT – Public Bank Account

    > Danske Bank
    > International House
    > 3 Harbourmaster Place
    > IFSC
    > Dublin 1

    > **BIC:** DABAIE2D
    > **IBAN:** IE55DABA95159910003557

    You should note that banks may charge a fee for processing the EFT.

Form SDR 3E

Late filing and payment charges will accrue if payment is not made within 44 days after the lease is first executed (signed, sealed or both). A surcharge of 5% of the duty will apply (up to a maximum of €12,695) if the return is made up to two months late, after that the surcharge increases to 10% of the duty (up to a maximum of €63,485). Interest accrues at the rate of 0.0219% per day until the duty is paid. The stamp certificate will not issue until the full amount due is paid, including any late filing and late payment charges that may apply.

If you do not fully complete the Form and / or include incorrect tax reference numbers we will reject the Form and return it to you for completion / correction. The delays involved may give rise to late filing and payment charges if they result in payment not being made within 44 days after the lease is first executed (signed, sealed or both).

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

Legal Disclaimer

This Guide is intended to describe the subject in general terms. As such it does not attempt to cover every issue which may arise in relation to the subject. It does not purport to be a legal interpretation of the statutory provisions and consequently, responsibility cannot be accepted for any liability incurred or loss suffered as a result of relying on any matter published herein.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Form SDR 3E