

Amend a Stamp Duty Return on ROS

Document updated July 2019

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

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

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

Before you claim a refund you must amend the filed return. Once the return has been amended, you should write to the [National Stamp Duty Office](#) to claim the refund. You should include in your letter to us all the information listed in this [link](#) and quote the Document ID.

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

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

Step 1: Log into ROS

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

- click **Complete a Form Online**

The screenshot shows the 'My Frequently Used Services' interface. At the top, there is a search bar labeled 'MyEnquiries' and a button 'Add a service'. Below this is the 'Employer Services' section with four columns: 'Revenue Payroll Notifications (RPNs)' with a link 'Request RPNs'; 'Payroll' with links 'Submit payroll' and 'View payroll'; 'Returns' with links 'Statement of Account' and 'View Latest Statement/Return'; and 'Additional Services' with links 'PPS Number Checker' and 'PAYE Modernisation Information'. The 'File a Return' section is expanded, showing 'Complete a Form Online' and 'Upload Form(s) Completed Offline'.

- select Tax Type **Stamp Duty**,

The screenshot shows the 'File a Return' section. The 'Complete a Form Online' option is selected and expanded. Below the heading, there is a text prompt: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' There are two dropdown menus: one for 'Stamp Duty' (which is open, showing a list of tax types including 'Stamp Duty' which is highlighted) and another for 'Select a type...'. Below the dropdowns, there is a link 'Upload Form(s) Completed Offline' and a 'Manage Bank Accounts' link.

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- select Return Type **Amend Stamp Duty Return**

The screenshot shows the 'File a Return' interface. At the top, there is a teal header 'File a Return'. Below it, a section titled 'Complete a Form Online' contains the instruction: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' There are two dropdown menus: 'Stamp Duty' and 'Select a type...'. The 'Select a type...' dropdown is open, showing options: 'Stamp Duty Return', 'Amend Stamp Duty Ret' (highlighted in blue), 'Declare Clawback', and 'Number of Counterpar'. Below this, there are sections for 'Upload Form(s) Completed Online' and 'Payments & Refunds'.

- click **File Return**.

This screenshot shows the 'File a Return' interface after the return type has been selected. The 'Stamp Duty' dropdown is set to 'Stamp Duty' and the 'Select a type...' dropdown is set to 'Amend Stamp Duty Ret'. A blue button labeled 'File Return' with a right-pointing arrow is now visible and highlighted. The 'Upload Form(s) Completed Offline' section is also visible below.

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

The screenshot shows the Revenue website interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Navigation buttons include 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', and 'WORK IN PROGRESS'. Below this, the 'Stamp Duty' section is active, showing 'STAMP DUTY TEST STAMP DUTY TEST'. A 'Form Help' box is displayed, containing an information icon, the text '* Denotes a Required Field', and a link to 'Leagan Gaeilge'. Below the help box is a search form titled 'Search for a Filed Document' with a 'Document ID' input field and 'Cancel', 'Clear', and 'Search' buttons.


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

Credits	
Total Credits	€ (0.00)
Balance Outstanding	€ 199,999,999,999.00
Payment Due Date	17/08/2019
<input type="button" value="List All Details"/> <input type="button" value="Amend"/>	
<input type="button" value="Back"/> <input type="button" value="Print"/> <input type="button" value="Cancel"/>	

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

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


Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES
REVENUE RECORD
PROFILE
WORK IN PROGRESS

Stamp Duty STAMP DUTY TEST STAMP DUTY TEST

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

Amend Stamp Duty Return

Document ID

*If you wish to amend Party or Property Address details only, please select the relevant button.
If you wish to make other amendments including these please select the All Amendments button.*

Amend Parties
If you wish to Amend the details of the Parties to this return, please click the *Amend Parties* button below.

Amend Property Address
If you wish to Amend property addresses on this return, please click the *Amend Property Address* button below.

All Amendments
If you wish to make other amendments to this return please click the *All Amendments* button below.

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Step 6:

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

The screenshot shows the Revenue ROS interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right are navigation buttons: 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', and 'WORK IN PROGRESS'. Below this is a 'Stamp Duty' header with 'STAMP DUTY TEST STAMP DUTY TEST' on the right. A message says 'Click on [Leagan Gaeilge](#) to view the form in Gaeilge.' Below this is a dark green bar labeled 'Amend Party Details Menu'. The main content area is titled 'Document ID' and contains several sections with buttons: 'Vendor Details' with 'Amend Vendor', 'Vendor Fiduciary Capacity Details' with 'Amend Vendor acting in Fiduciary Capacity', 'Purchaser Details' with 'Amend Purchaser', 'Purchaser Fiduciary Capacity Details' with 'Amend Purchaser acting in Fiduciary Capacity', and 'Solicitor/Agent for the Vendor(s)' with 'Amend Solicitor/Agent for the Vendor(s)'. At the bottom right are 'Back' and 'Cancel' buttons.

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

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

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

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

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

Amend Property Address

Document ID

Amend Property Address

LPT Property ID

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4 * x

County ▼

Local Authority ▼

Post Code ▼

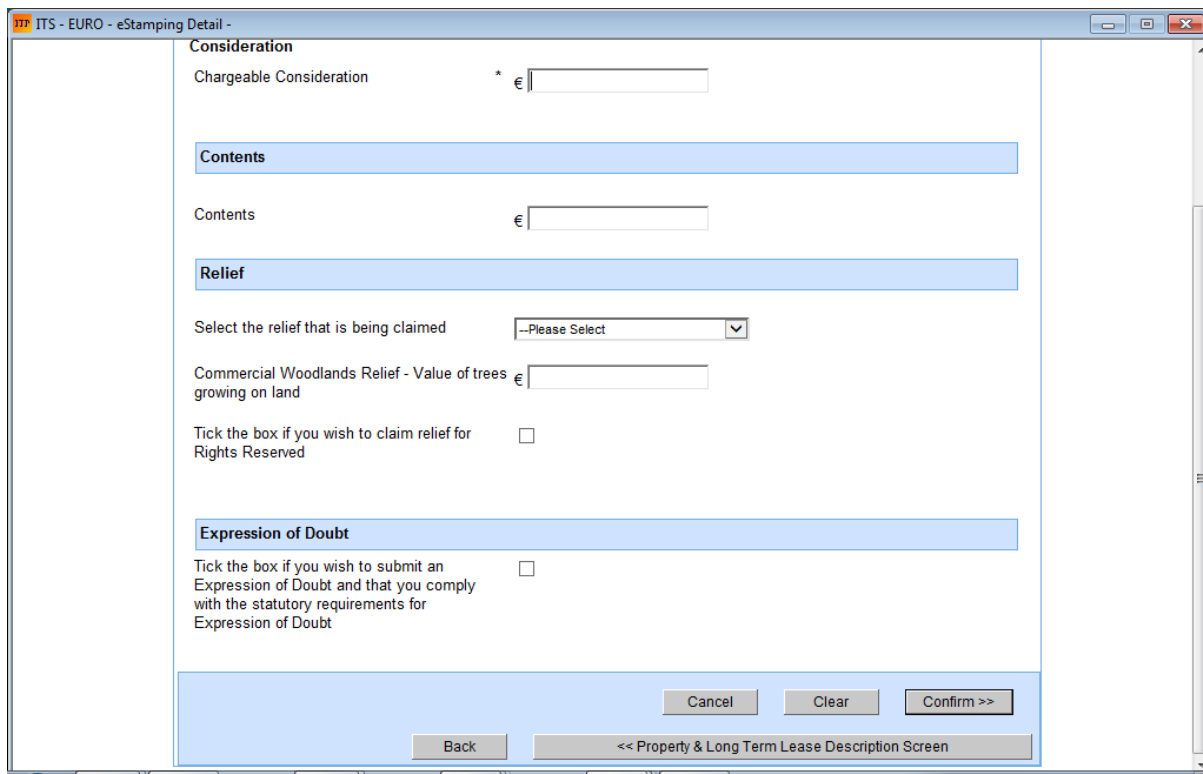
Country * ▼

Tick the box if the purchaser of this property is a local authority

Folio Number

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



The screenshot shows a software window titled "ITS - EURO - eStamping Detail". The window contains several sections with input fields:

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

At the bottom of the window, there are buttons for "Cancel", "Clear", and "Confirm >>". Below the window, there are navigation buttons: "Back" and "<< Property & Long Term Lease Description Screen".

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

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

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

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and re-enter the data which was erased. This is why you should have a print-out of the filed return to hand.

To amend the return to claim the transitional arrangements contained in Section 60(2)(b) of the Finance Act 2017 you must select **All Amendments**. Once selected, you must scroll back to the first screen of the return by clicking the tabs marked << and then tick the box called: “Tick the box if you are availing of Transitional Arrangements (*In relation to transfers of non-residential property for instruments executed on or after 11th October 2017 and before 1st January 2018*)” – see below screen.

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

Instrument

Instrument Category Screen


Category of Instrument * ▼

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

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

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

Instrument Dates

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

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

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

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

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

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

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