



**Taxpayer Reference Number (PPSN)**

Oifig na gCoimisinéirí Ioncaim  
Rannóg na gCásanna Móra  
Corparáideacha  
Teach Ballaugh  
73/79 Sráid an Mhóta Íocht  
Baile Átha Cliath 2, D02 PX37  
Éire

Office of the Revenue Commissioners  
Large Corporates Division  
Ballaugh House  
73/79 Lower Mount Street  
Dublin 2, D02 PX37  
Ireland

**STAMP DUTY IN RESPECT OF COMBINED CARDS**  
**Section 123B Stamp Duties Consolidation Act 1999**

Statement of duty payable in respect of combined cards issued at any time and which are valid on 31 December 20

**Name of Promoter**

**For cards valid on 31 December in the year of charge**

I. <b>Total number of cards</b> which are valid on 31 December		<input type="text"/>
<b>Non-chargeable cards</b> (see notes)	(a)	<input type="text"/>
	(b)	<input type="text"/>
	(c)	<input type="text"/>
	(d)	<input type="text"/>
II. <b>Total non-chargeable cards</b> (a to d)		<input type="text"/>
III. <b>Number of cards liable to duty</b> (I. – II.)		<input type="text"/>
IV. <b>Total number of 'cash transactions'</b> in year of charge		<input type="text"/>

**Where monetary cap has been applied**

A. <b>Number of cards</b> which are valid on 31 December where the monetary cap <b>has</b> been applied	<input type="text"/>
Of which: (number) <input type="text"/> cards with cash only function used @ €2.50 =	€ <input type="text"/>
<input type="text"/> cards with both functions used @ €5.00 =	€ <input type="text"/>
B. <b>Duty payable on cards where the monetary cap has been applied</b>	€ <input type="text"/>

**Where monetary cap has not been applied**

C. <b>Number of cards</b> which are valid on 31 December where the monetary cap has <b>not</b> been applied	<input type="text"/>
Of which: (number) <input type="text"/> cash transactions @ €0.12 =	€ <input type="text"/>
D. <b>Duty payable on cards where the monetary cap has not been applied</b>	€ <input type="text"/>

E. <b>Total duty payable</b> (B + D)	€ <input type="text"/>
F. <b>Deduct preliminary duty paid</b>	€ <input type="text"/>
G. <b>Balance due</b> (E - F)	€ <input type="text"/>

**Method of Payment** - Revpay

Value Date

**Declaration** - I declare that to the best of my knowledge, the above is a full and true statement of the Stamp Duty payable in respect of combined cards of the period stated.

**Signed**

**Date**

**Print Name**

**Capacity which signed**

Following the year of charge this statement must be delivered and payment made to the Revenue Commissioners by 31 January.

## Notes

### PAYMENT:

You can make payments on ROS in five easy steps:

**Step 1:** Go to the My Services page on the ROS home page. Click `Submit a Payment` you will be asked to select a payment type.

**Step 2:** Click `Tax Payment/Declaration` and you will be presented with a tab to `Select Tax Type` from a drop down menu. Scroll down through the list to select the tax you wish to pay.

**Step 3:** Click `Make a payment` and insert the payment details for the tax selected.

**Step 4:** Select from one of the following payment options:

- Credit card
- Debit card
- a once off debit – a 'Single Debit Instruction (SDI)' using a bank account

**Step 5:** You will receive a payment acknowledgment. This completes the payment process.

When a ROS customer or agent makes a payment they will receive a ROS Inbox Message notifying them of the payment.

### NON-CHARGEABLE CARDS

- Combined cards not used
- Low balance combined cards (average of the daily positive a/c balances did not exceed €12.70)
- Combined cards issued to foreign diplomats
- Cards issued on basic payment accounts

### DUE DATES for payment and filing returns

The statement must be delivered and payment made to the Office of the Revenue Commissioners at the Return Address by the following dates.

<b>Preliminary Tax</b>	15 December of the year of charge
<b>Final Tax</b>	31 January following the year of charge

### LATE PAYMENTS

On failure to lodge the statement by the due date, or to pay the duty by the due date, interest in accordance with section 159D SDCA 1999 is chargeable from the due date for each day or part of a day that the duty remains unpaid. In addition a charge of €380 penalty is applied for each day in that period.

[www.revenue.ie](http://www.revenue.ie)