



Taxpayer Reference Number
(PPSN)

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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 ON CREDIT CARDS

Section 124 Stamp Duties Consolidation Act 1999

Statement of duty payable in respect of charge cards maintained at any time during the twelve month period ending on 1 April 20

Name of Promoter

**A. Total number of accounts maintained
(including replacement a/c's)**

Replacement accounts arising from: (see notes)

- (a) _____
- (b) _____
- (c) _____

B. Total replacement accounts [=a+b+c]

C. Number of accounts that are not replacement accounts: [=A-B]

Less number of: – (see notes)

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____

D. Total number of accounts liable to duty

**E. Total duty payable at the rate of €30 per
account [D x €30]**

€ _____

F. Deduct preliminary duty paid

€ _____

G. Balance Due [E - F]

€ _____

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 credit cards of the period stated.

Signed: _____

Date: _____

Following the year of charge this statement must be delivered and payment made to the Revenue Commissioners by 30 June

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.

Replacement accounts arising from:

- (a) The transfer of an account from another financial institution **per letters of closure**.
- (b) The internal transfer/upgrade of an existing account.
- (c) New accounts created as a result of lost/stolen cards.

Number of accounts that are not replacement accounts: [=A-B]

- (i) Cards maintained by foreign diplomats/embassies.
- (ii) Cards in names of deceased cardholders.
- (iii) Cards which have been returned unused in the year of charge and there have been no transactions on the account since it was opened.
- (iv) Accounts closed as bad debts.

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.

Preliminary Tax	15 December of the year of charge
Final Tax	30 June 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.