

# Filing and paying Stamp Duty on Instruments

## Chapter 1: Introduction

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## 1 Introduction

This manual is addressed to accountable persons and filers. The manual contains general information on filing Stamp Duty returns and paying Stamp Duty.

### 1.1 Who is liable to pay Stamp Duty?

The accountable person is liable.

### 1.2 Who is the “accountable person”?

The accountable person:

- in the case of an instrument (written document) listed in Column (1) of the following Table
- is the person listed in Column (2) of the Table.

<b>(1)</b>	<b>(2)</b>
<b>Instrument</b>	<b>Accountable Person</b>
Conveyance or Transfer on sale of any stocks (including shares) or marketable securities	The purchaser(s) or transferee(s)
Conveyance or Transfer on sale of any property other than stocks (including shares) or marketable securities or a policy of insurance or a policy of life insurance	The purchaser(s) or transferee(s)
Duplicate or Counterpart of any instrument chargeable with any duty	The persons who are accountable for the original instrument
Lease	The lessee(s)
<b>Other</b>	
Gift, that is, a voluntary disposition inter vivos under section 30 or section 54 of the Stamp Duties Consolidation Act, 1999	All the parties to the instrument
Any other instrument listed in Schedule 1 of the Stamp Duties Consolidation Act, 1999 which is not specified in this Table	All the parties to the instrument

Where there is more than one accountable person, each accountable person is jointly and severally liable.

If the accountable person has died, their personal representatives become liable.

### 1.3 What instruments are within the charge to Stamp Duty?

The instruments that are within the charge to Stamp Duty are in the main instruments that:

- transfer ownership of property, or
- are agreements to transfer ownership of property.

Property includes land, buildings, interests in land (like rights of way), business assets (like goodwill), and shares, stocks and marketable securities.

You also pay Stamp Duty on certain leases and agreements to lease.

The instruments must be:

- executed (signed, sealed or both) in Ireland;
- relate to property situated in Ireland (regardless of where the instrument is executed);
- relate to any matter or thing done or to be done in Ireland (regardless of where the instrument is executed).

More information is available on our [website](#).

### 1.4 Are there any exemptions or reliefs available?

While an instrument may be within the charge to Stamp Duty, there are many [exemptions and reliefs](#) available.

Certain exemptions and reliefs may be [clawed back](#) if the conditions attaching to them are not kept for the specified period, usually 2 years or 5 years. You should pay the amount of the clawback and any accrued interest as soon as the exemption or relief no longer applies.

### 1.5 When is Stamp Duty due?

Stamp Duty is due and payable within 30 days after the instrument was first executed. In practice, Revenue allows a further 14 days before [late filing and late payment charges](#) begin to accrue.

### 1.6 Do I need to file a return?

For instruments within the charge to Stamp Duty where no exemption or relief applies, you must file a Stamp Duty return.

For instruments within the charge to Stamp Duty where an exemption or relief applies, you may or may not need to file a Stamp Duty return. **For more information, see Chapter 2: Obligation to file a Stamp Duty return of this manual.**


## 1.7 Who must file the return?


The accountable person must file the return or authorise another person file the return on their behalf. In cases involving the transfer or lease of land and buildings, accountable persons normally get their solicitor to file the return on their behalf.

## 1.8 How do I file a return?

Subject to a small number of exceptions, you must file a return online through the [Revenue OnLine Service \(ROS\)](#). We refer to this part of ROS as the e-stamping system.

Once you are registered for ROS and have a ROS Digital Certificate you file the return by signing into your ROS account and selecting **Stamp Duty** from the tax heads listed. ROS will bring up the Stamp Duty return screens.

To assist you when completing the various fields on each screen, the  link in the top left-hand corner of each screen contains Help Text.

On the first screen you must select the **Category of Instrument** from the drop-down list. The various categories are explained in the  link.

It is very important that you select the correct category of instrument. The e-stamping system will navigate you automatically to the correct screens for completion, based on the category of instrument that you selected. The e-stamping system will also calculate the Stamp Duty and any late filing and/or late payment charges, based on the entries you make on the return.

For more information on filing a return, see **Chapter 4: Filing and Viewing the Return of this manual**.

## 1.9 How do I register for ROS?

ROS is a secure file and pay service. ROS registration is a simple process but, because of the security requirements involved in registration, it may take a week or two to complete the process. Therefore, we recommend that you start the process in good time before you need to file a return.

You can only register for ROS if you are registered for:

- Income Tax (but not PAYE),
- Corporation Tax,
- Capital Gains Tax,
- Value-Added Tax (VAT), or
- PREM (PREM = Tax Registration as an Employer).

### 1.10 My firm is registered for ROS. Can I assign different tasks to different people within the firm?

When you apply for and retrieve your ROS Digital Certificate, you become the ROS Administrator and you can assign different ROS permissions to persons working in the firm. You do this by assigning a ROS subcert to those persons. As the ROS Administrator for your firm, you can permit and enable ROS subcert holders to “file return” or “view only”. Each person to whom you assign a ROS subcert can perform e-stamping tasks from their own computer.

On your ROS homepage, you should click the **Administration** tab to assign or change permissions for other colleagues in the firm.

### 1.11 How do I pay Stamp Duty?

As part of the process of registering to use ROS, you can set up a ROS Debit Instruction (RDI) to allow you to pay Stamp Duty online. Though you may already have an RDI to enable the payment of other taxes and duties, you need to set up a separate RDI to pay Stamp Duty. **For more information, see Chapter 5: Paying and Refunding the Duty of this manual.**

The RDI identifies the bank account – which must be your Firm’s Client Account when you are filing returns on behalf of your clients – from which Revenue will collect duty when instructed by you.

Once you have completed the return on ROS, you can use your RDI to authorise payment for the requisite amount of duty by clicking the **Sign & Submit** button on the relevant screen of the online return.

You, or the person to whom you have delegated the function, must authorise each individual payment. Subsequently, this payment will be identifiable in your bank statement if you entered your client reference number in the field provided for that purpose on the first screen of the online return.

If you apply for a refund the refund will be paid to the bank account that you nominated when you set up your RDI.

### 1.12 Who is responsible if the return is filed late or payment is made late?

The accountable person is liable for late filing and late payment charges.

### 1.13 Must I keep records?

Every accountable person is required to retain, or cause to be retained on their behalf, records that show that a true Stamp Duty return has been made and that enable a claim to an exemption or relief under any provision of the SDCA to be substantiated.

Such records must be retained for a period of 6 years commencing on the later of:

- the date the return was delivered to Revenue, or
- the date that the duty was paid to Revenue.

#### 1.14 How do I know that the online return has been transmitted to Revenue?

When you click the **Sign & Submit** button on the relevant screen of the online return, confirmation that the return has been filed will appear in your ROS inbox.

If you do not click this button, a return will not be created and there will be no record in the e-stamping system of the entries you made. In addition, there will be no record of the Document ID number which the e-stamping system will have assigned to the draft return.

#### 1.15 What happens after the return is filed?

Following the filing of the return and payment of the Stamp Duty and any late filing and late payment charges if they apply, a stamp certificate will issue to your ROS inbox.

You should print down and attach the stamp certificate to the instrument.

Once the stamp certificate is attached to the instrument, the instrument is stamped.

The stamp certificate also acts as a receipt for the money paid to Revenue. If you get someone to file the return on your behalf, you should ask them to give you a copy of the stamp certificate for your records.

#### 1.16 Can I complete the return offline?

Yes. The e-stamping system has an offline facility which you can access on our [ROS webpage](#). You can use this facility to download a return to your own computer or office network for local use offline.

The offline facility allows you to check and approve returns and payments in line with your firm's approval process and make any necessary corrections before uploading the approved return. Once satisfied with the offline return, you go online in ROS to upload and file the completed return and authorise payment.

#### 1.17 Can I amend the return after filing?

Yes. You can [amend the return](#) either before or after stamping where, for example, you become aware of errors which affect the return as originally filed.

#### 1.18 Can I search the e-stamping system for returns I have already filed?

The material in your ROS inbox is a permanent record that can be archived by you. Also, Revenue retain a permanent electronic record of all your returns and stamp certificates, allowing you to review the details of them and to trace and replace any stamp certificate issued to your ROS inbox.

You can use e-stamping's **Search** facility to search for details of every online return you filed on the e-stamping system. You can also view all returns you filed online in your ROS inbox.

You can search for records where the return you filed was a paper return.

You cannot search for records in cases where the online return was filed by someone else.

### 1.19 How do I update my Java settings?

Visit the [ROS Help Centre](#) and follow the step by step guide.

## 2 Further Guidance

**See Chapter 8: Further Guidance of this manual.**