

# Filing and paying Stamp Duty on Instruments

## Chapter 3: Tax Reference Numbers

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## 1 Tax Reference Numbers

### 1.1 Numbers needed to file a return

[Regulation 4\(3\) of the Stamp Duty \(e-stamping of Instruments and self-assessment\) Regulations 2012](#) (S.I. No. 234 of 2012) and Regulation 5(3) of the [Stamp Duty \(e-stamping of Instruments\) Regulations 2009](#) (S.I. No. 476 of 2009) require the inclusion of tax reference numbers of all the parties to an instrument (written document) in a Stamp Duty return. It is not possible to file a return without having these numbers.

Regulation 4(1) of the 2012 Regulations (S.I. No. 234 of 2012) and Regulation 5(1) of the 2009 Regulations (S.I. No. 476 of 2009) provide that the accountable person is responsible for ensuring that the Stamp Duty return is filed, either by themselves or by someone acting on their behalf.

If you are filing a return and one of the parties is deceased or one of the parties is acting in a fiduciary capacity for a deceased person, you need the deceased person's tax reference number.

It may be necessary to contact the Department of Employment Affairs and Social Protection (DEASP) to get a Personal Public Service Number (PPS number). It may be necessary to contact Revenue to get a tax reference number. These contacts should be made immediately on execution of the instrument.

Delays may arise in getting numbers and these delays could result in the late filing of a Stamp Duty return. When a delay does result in late filing, it is open to the filer to pay only the duty (on the **Stamp Duty Payment – ROS Payment Screen** the filer should overwrite the figure in the **Total Payment Amount** field to show only the amount of duty) and then request Revenue to remove the surcharge and interest on late payment. Removal of these charges is not automatic. Revenue will consider each request, which must be in writing, on its merits. If you are making such a request, you will need to give the [National Stamp Duty Office](#) details of when the number was applied for and when it was received.

It is an offence under Section 1078(2)(a) of the Taxes Consolidation Act 1997 to "knowingly or wilfully deliver [ ] any incorrect return". The correct procedure where a delay in getting a tax reference number could result in late filing is to wait for the number(s) before filing the return.

### 1.2 Personal Public Service Numbers

#### 1.2.1 Meaning of "PPS number"

Your Personal Public Service Number (PPS number) is a unique reference number that is used by you in all dealings with the public service, including Revenue.

The PPS number is allocated by DEASP and is essential to register for tax.

A PPS number does not become your tax reference number until such time as it has been registered with Revenue as your tax reference number. Consequently, if a PPS number is entered into an online return before it is registered as a tax reference number with us, it will not be recognised by the e-stamping system and it will not be possible to file an online return.

PPS numbers contain either 8 or 9 characters, comprising 7 numbers followed by either one or two letters, (called check characters or alpha characters), for example, 1234567D, 1234567DA. All PPS numbers issued before 1 January 2013 had 7 numbers (including leading zeros), a letter and possibly W or T. All PPS numbers issued on or after 1 January 2013 have 7 numbers followed by two letters with the second letter being A, for example, 1234567DA.

If the number you have for an individual has 9 characters and:

- the 9th character is **W**, see 1.2.4;
- the 9th character is **H**, see 1.2.5.

#### 1.2.2 Individuals (including non-resident individuals) registered for tax with Revenue

Individuals who are registered for tax because they:

- are (or were at any time in the past) employed,
- are (or were at any time in the past) self-employed,
- paid a liability to capital acquisitions (gift or inheritance) tax, or
- paid a liability to capital gains tax,

will be able to locate their tax reference number by looking at any correspondence that they have received:

- from Revenue (for example, a Tax Credit Certificate, PAYE Balancing Statement/End of Year Review (P21), a notice of assessment), or
- from their employer if they are, or were at any time in the past, an employee (for example, a P60 form, a payslip).

#### 1.2.3 Individuals (including non-resident individuals) not registered for tax with Revenue

Individuals who are not registered for tax and who do not have a PPS number (because, for example, they are not resident in Ireland) or who have looked for their PPS number and cannot find it should contact [DEASP](#).

Once you have your PPS number, you must register it with Revenue as a tax reference number. Information on how to register for tax if you have a source of [taxable income](#) (for example, rental income), or are trading, or are an [employee](#) is available on the revenue website.

If the only tax that you need to register for is Stamp Duty, you should apply to the [National Stamp Duty Office](#) to register the PPS number as a tax reference number, immediately on execution of the instrument.

When you apply to the National Stamp Duty Office, you must quote your:

- PPS number,
- forename and surname, and
- full address.

You may authorise a representative to apply on your behalf.

We will advise you or your representative when the number has been registered. The number may not be accepted by the e-stamping system on the same day as it was registered. This is because updates to our systems normally take place overnight.

When the National Stamp Duty Office registers the number it can only be used to facilitate the filing of a Stamp Duty return. You will subsequently need to register the number for other tax if you have a source of [taxable income](#) or become an [employee](#).

#### 1.2.4 Married women with PPS numbers with W as the 9th character

PPS numbers with W as the 9th character comprise seven/eight digits and two characters, the second character of which is W.

Historically, on marriage, a wife assumed her husband's tax reference number with the letter W added to the end of his number, for example, if the husband's number was 1234567R his wife's number would be 1234567RW (W is the 9th character). The policy has since changed and now every individual must hold their own unique PPS number. DEASP is issuing new, distinct PPS numbers to replace PPS numbers with W as the 9th character.

Since September 2017, Revenue is identifying and replacing PPS numbers with W as the 9<sup>th</sup> character where a new, distinct number has been issued by DEASP. As Revenue records are updated, Revenue writes to the individual concerned to advise them to use their new, distinct number in all future dealings with Revenue.

The e-stamping system will reject PPS numbers with W as the 9th character if that number has been replaced by DEASP with a new, distinct number and Revenue has updated its records with that new, distinct number. In these circumstances, you should use the new, distinct number when completing the online return.

When DEASP issued a new, distinct PPS number they will have written to you to tell you what your replacement number was. If you have looked for your replacement number and cannot find it, you should contact your local Social Welfare Office. When DEASP replaced your number, they will have written to you to tell you what your replacement number was. If you have looked for your replacement number and cannot find it, you should contact your local Social Welfare Office. To find the address or contact number of your local office, consult [DEASP's website](#).

In the case of PPS numbers with W as the 9th character it is very important that you check that the number is registered for tax as early as possible before filing and preferably before the instrument is executed.

#### 1.2.5 Number for an individual with H as the 9<sup>th</sup> character

A number for an individual with H as the 9<sup>th</sup> character is not a PPS number. It was a number issued by LPT to enable the individual make an LPT return.

A number for an individual with H as the 9<sup>th</sup> character cannot be used to facilitate the filing of a Stamp Duty return.

If you have looked for your PPS number and cannot find it, you should contact your local Social Welfare Office. To find the address or contact number of your local office, you should consult [DEASP's website](#).

If your PPS number is not registered for tax with Revenue, you should contact the [National Stamp Duty Office](#).

**Note:** The last character of the tax reference number of a company may be "H". In this section (that is, 1.2.5) we are concerned only with an individual.

### 1.3 Persons other than individuals (including foreign bodies corporate) registered for tax with Revenue

Companies that are, or were at any time in the past, registered for tax will be able to locate their tax reference number by looking at documents or letters confirming tax registration or previous notices of assessment that they have received from Revenue.

Irish companies that should be registered for tax but which are not registered should [register](#) for the relevant tax (for example, Value-Added Tax, Corporation Tax, Income Tax, PREM (PREM = tax registration as an Employer) and, after registration, enter their tax reference number into the online return.

Foreign bodies corporate which are trading in Ireland may already be registered for Irish tax:

- if they are already registered, their Irish tax reference number can be entered into the online return;
- if they are not already registered, they should register by completing [Form TR2 \(FT\)](#) and returning it to the appropriate Registration Unit in Revenue: the address of the various Registration Units are at the end of the Form. Once registered, their Irish tax reference number can be entered into the online return.

### 1.4 Companies registered in Ireland

Companies which are registered (incorporated) in Ireland but which are not resident, or not regarded as resident, in Ireland should contact the [National Stamp Duty Office](#).

All other companies registered in Ireland should apply for a tax reference number. For more information, see [How to register for tax as a new company](#). Once registered, the tax reference number can be entered into the online return. The National Stamp Duty Office does not process requests for tax reference numbers for companies registered in Ireland which are resident, or regarded as resident, in Ireland.

### 1.5 Foreign bodies corporate not registered for tax with Revenue

If the foreign body corporate is not trading in Ireland or has no Irish tax liability other than a Stamp Duty one, they may, or a person acting on their behalf may, apply to the [National Stamp Duty Office](#) for a tax reference number for the purpose of being able to file a Stamp Duty return.

We recommend that the application for a tax reference number be made immediately on execution of the instrument.

We recommend that you use the form in the Appendix to apply for a number. The completed form and supporting documentation may be scanned and e-mailed to [stampduty@revenue.ie](mailto:stampduty@revenue.ie) or posted to the [National Stamp Duty Office](#).

If you do not use this form, the application must be in writing and contain the following:

- confirmation from the foreign body corporate that it is not already trading in Ireland, that it has no taxable source of income (for example, rental income from property in Ireland) and, at the time the application for a number is made, it is not registered for tax and that it only needs a number for the purpose of filing a Stamp Duty return;
- the foreign body corporate's name, the address of its registered office and its date of incorporation;
- name, email address and phone number of the responsible party. The responsible party is a director or company secretary or agent, that is, the person to whom we should address correspondence in the event that we need to make contact;
- documentary evidence of the foreign body corporate's name and address and date of incorporation, for example, a copy of the company's Certificate of Incorporation, or Articles of Association or other documentary evidence;
- if the documentary evidence is in a document other than English or Irish, a certified translation (by a registered translator) of that portion of the document that contains the foreign body corporate's name, address and date of incorporation; and
- where the application is being made on behalf of the foreign body corporate, confirmation by the foreign body corporate that the person is authorised to make the application.

You may scan and email the application and supporting documentation to [stampduty@revenue.ie](mailto:stampduty@revenue.ie) or post the documentation to the National Stamp Duty Office.

The foreign body corporate's name should match that shown on its Certificate of Incorporation, Articles of Association or other documentary evidence submitted to the National Stamp Duty Office.

The foreign body corporate's address should be the actual address of its registered office and not a "care of" address.

As the documentary evidence provided may be voluminous and is often in a language other than English or Irish, we ask that you highlight, or otherwise identify those areas of the documents which contain the information listed above. In addition, we ask that you do not apply for more than one number in the same request. These actions on your part will help speed up the process of issuing numbers.

If the application is in order we will assign a tax reference number. This number can only be used to facilitate the filing of Stamp Duty returns.

Foreign bodies corporate:

- which were allocated a Stamp Duty customer number prefixed by the letter **S** prior to 7 December 2015 and
- which have not subsequently been registered for any other tax with Revenue should contact the [National Stamp Duty Office](#) as it is no longer possible to use an S number to file a Stamp Duty return. You will need to provide us with evidence of the date of incorporation. We will advise you of your replacement number.

Applying for a tax reference number and having it issued by Revenue for the purposes of facilitating the filing of a Stamp Duty return will not of itself render a foreign body corporate liable to tax in Ireland or open the body up to other Irish tax requirements.

If, having been allocated a tax reference number for Stamp Duty purposes, the foreign body corporate subsequently needs to register for another Irish tax, they should quote the number assigned by the National Stamp Duty Office in their application for registration.

## 1.6 Foreign unincorporated bodies not registered for tax with Revenue

Foreign unincorporated bodies which have a liability to Irish tax, other than Stamp Duty, should complete [Form TR1 \(FT\)](#) in order to register for Irish tax. If the foreign unincorporated body does not have a liability to other Irish tax but needs a number for the purpose of filing a Stamp Duty return, the foreign unincorporated body or the person authorised to act on their behalf should contact the [National Stamp Duty Office](#).



## 1.7 Purpose of “Contact us” Locator

Some filers use the “[Contact us](#)” locator on our website to test if a particular number is valid. The purpose of the "Contact Us" locator is to establish contact details for a taxpayer’s Revenue office. While the contact locator may indicate that a particular number is a tax reference number, it does not identify the individual to whom the number is allocated. The “Contact us” locator is not designed to check if a number will be accepted by the e-stamping system.

## 2 Tax Types

Revenue classifies or categorises each tax by tax type. The most common tax types are PAYE, Value-Added Tax (VAT), Corporation Tax (CT), Income Tax (IT), PREM (PREM = tax registration as an Employer) and Capital Gains Tax (CGT).

As and from 7 December 2015 a tax reference type (tax type) is no longer a mandatory field when completing a Stamp Duty return.

However, in a small number of cases a tax type may be sought by the e-stamping system for verification purposes. If sought, you should enter the appropriate type from the following list:

- PAYE,
- VAT,
- IT,
- CT,
- PREM,
- CGT.

Once you enter the type you will enable to proceed to the next field on the online return. The name attached to the tax type will appear on the **Summary and Calculation Result Screen**. You should check that the name is correct before you **Sign & Submit** the online return.

### 3 Mortgagees

If property is being sold by a mortgagee, the mortgagee sells as the vendor of the property. You should enter the mortgagee's tax reference number into the online return in the field for Vendor Tax Reference Number.

### 4 Receivers

If you are completing an online return in respect of property which is being sold through a receiver and the receiver is a party to the instrument:

- on the **Instrument Category Screen**, you should tick the box that the receiver is acting in a fiduciary capacity for the vendor, and
- **on the Instrument Party Details Screen you should:**
  - **input the tax reference number of the vendor (the mortgagor/borrower) into the field for the Vendor Tax Reference Number,**
  - **select Other as the fiduciary capacity from the drop-down list,**
  - **enter the name of the receiver, and**
  - click the **Add Vendor Fiduciary Capacity** button.

Revenue recognises that practical difficulties can exist where vendors who are individuals do not co-operate with the requirement to provide a valid tax reference number to a receiver. Receivers may, **where every other possible avenue to obtain a valid tax reference number for a vendor has been exhausted**, provide (as the tax reference number of the vendor) the tax reference number obtained from Revenue in respect of the particular receivership and this number may be entered on the online return.

### 5 Fiduciary Capacity

If you are a party to the instrument and you are acting in a fiduciary capacity, such as legal personal representative, nominee, trustee and so on, you do not need to enter your tax reference number. However, you do need to enter the tax reference number of the person for whom you are acting in a fiduciary capacity.

When completing the online return, on the **Instrument Category Screen**, you should tick the box for **Fiduciary Capacity** under the section **Instrument Party Details** where a party is both named in the instrument as a party to the instrument and is acting in a fiduciary capacity.

You should **not** tick the box for **Fiduciary Capacity** if you are merely filing the online return on behalf of your client.

Where a party to an instrument is acting in any of the capacities referred to in column (1) of the Table below, you should enter the details referred to in column (2) of the Table in the Vendor/Purchaser section of the online return. "Vendor" includes Vendor, Transferor or Lessor and "Purchaser" includes Purchaser, Transferee, or Lessee.

Information on how to complete the Stamp Duty return in specific cases involving fiduciaries is contained in the [Help guide on Completing a Stamp Duty return on ROS](#).

<b>Tax Reference Numbers and Fiduciary Capacity</b>	
<b>(1)</b>	<b>(2)</b>
<b>Capacity</b>	<b>Vendor/Purchaser details required</b>
Personal Representative (Executor/Administrator)	Tax Reference Number of the deceased or the deceased's estate (where assigned a separate Tax Reference Number)
Bare Trustee/Nominee	Tax Reference Number of the beneficial owner(s)
Trustee of a Charitable Trust/Discretionary Trust	Tax Reference Number of the trustee(s)
Liquidator	Tax Reference Number of the company in liquidation
Receiver	Tax Reference Number of the company in receivership
Power of Attorney	Tax Reference Number of the beneficial owner(s)
Committee of the Ward of Court	Tax Reference Number of the Ward of Court
Trustee of partnership property	Tax Reference Number of the partnership
Official Assignee in bankruptcy	Tax Reference Number of the bankrupt person(s)

The stamp certificate will bear the names of the parties to the instrument as recorded on Revenue's systems. For more information, see **Chapter 6: Stamp Certificate** of this manual.

## 6 Deeds of Assent

A liability to Stamp Duty does not arise, and a Stamp Duty return is not required to be filed, in respect of a Deed of Assent where property is vested in the person fully entitled to the property pursuant to the deceased's Will or on intestacy.

A liability to Stamp Duty can arise in respect of a Deed of Assent where the effect of the instrument is to vest the property in a person other than as provided for under the deceased's Will or intestacy.

Where a Stamp Duty liability arises in respect of a Deed of Assent, you should file an online return and enter the details referred to in the Table above for the transferor, that is, the personal representative.

In addition, you should enter the relevant tax reference number of the transferee(s).

## 7 County registrars and Officers of the Court

Where any party to an instrument is represented by a County Registrar or officer of the court, you should contact the [National Stamp Duty Office](#) for information on the tax reference number to be used in these instances.

## 8 Exceptions from requirement to provide tax reference numbers

### 8.1 Instruments executed before 1 September 1995

A tax reference number is not obligatory where the **instrument was executed before 1 September 1995**.

In these cases, you should submit a completed paper return.

When completing the paper return, you should enter the tax reference numbers of the vendor(s) and purchaser(s) where they are known to you. Where the number(s) is(are) not known, you should complete the section of the paper return headed "Tax Reference number not being supplied".

For more information on paper returns, see **Chapter 4: Filing the return** of this manual.

### 8.2 Global Scale Stock Transactions

It is not obligatory to provide a tax reference number for certain vendors/transferors in the case of a global-scale stock transaction.

A global-scale stock transaction is one where:

- there are multiple vendors/transferors and one or more of them are persons who are not resident in Ireland ("non-resident vendors/transferors"),
- there is a single purchaser/transferee (for example, a company take-over), and
- some or all of the non-resident vendors/transferors do not have an Irish tax number (including a tax reference number allocated by the National Stamp Duty Office to the non-resident body corporate concerned in order to file a previous Stamp Duty return).

- (a) Where the online return is in respect of a global-scale stock transaction and a single instrument (or series of single instruments) is being used:
- on the **Instrument Category Screen**, you should select **Conveyance/Transfer of any stocks or marketable securities**, and
  - on the **Instrument Details Screen**, you should tick the box for **Global-scale stock transactions**.

When completing the online return you should enter the tax reference number of the vendors/transferors:

- who are resident in Ireland, and
- who, though non-resident vendors/transferees, have an Irish tax reference number.

The online return caters for a maximum of 30 vendors/transferees. Where there are more than this number, you should forward a schedule containing the names and addresses of those non-resident vendors/transferees in respect of whom a tax reference number was not entered into the online return to the [National Stamp Duty Office](#). You should include in the schedule the consideration paid to each vendor/transferee listed in the schedule.

Alternatively, if more convenient for you, you may forward a schedule of all the vendors/transferees to the above address, that is, a schedule which includes the 30 vendors/transferees whose details you entered on the online return. You should include in the schedule:

- each vendor's/transferee's name and address,
- their Irish tax reference number (other than in the case of non-resident vendors/transferees who do not have an Irish tax reference number), and
- the consideration paid to each vendor/transferee.

The purchaser must obtain an (Irish) tax reference number if the purchaser does not already have one.

- (b) Where the online return is in respect of a global-scale stock transaction and a separate instrument is being used in respect of some or all of the vendors/transferees:
- on the **Instrument Category Screen**, you should select **Conveyance/Transfer of any stocks or marketable securities**, and
  - on the **Instrument Details Screen**, you should tick the box for **Global-scale stock transactions** on those online returns where you will not be able to supply a tax reference number because the vendor/transferee is a non-resident who does not have an Irish tax reference number.

In circumstances where vendors/transferees who are individuals resident in Ireland do not co-operate with the requirement to provide a valid tax reference number (as might happen, for example, in a squeeze-out situation), you may, **where every other possible avenue to obtain a valid tax reference number has been exhausted**, file the online return.

When forwarding the schedule referred to above please identify those individuals resident in Ireland for whom a valid tax reference could not be obtained.

The purchaser must obtain an (Irish) tax reference number if the purchaser does not already have one.

## 9 Paper Returns

Paper returns are only permitted in exceptional circumstances.

All the same information, including the tax reference numbers of all the parties to the instrument and the LPT Property ID (see 1 above), is needed to file a paper return as is needed to file an online return.

For more information, see **Chapter 4: Filing the return** of this manual.

## Appendix

### **Application for a tax reference number by a Foreign Body Corporate, or a person authorised by a Foreign Body Corporate, to facilitate the filing of a Stamp Duty Return**

(Block capitals)

**Name of Foreign Body Corporate:**

**Address of registered office of Foreign Body Corporate:**

**Date of incorporation:**

**Country of incorporation:**

**Details of responsible person:**

**Name:**

**Capacity (Director/Secretary/other (if other, please state):**

**E-mail address:**

**Phone number:**

I attach Certificate of Incorporation or Articles of Association or other documentary evidence of the body corporate's name and address and date of incorporation (or where these documents are not in English or Irish, a certified translation (by a registered translator) of the portion of the documents which contain the body corporate's name, address and date of incorporation).

I confirm that the above mentioned body corporate:

- is not already registered for tax in Ireland and
- at the date of this application has no taxable income and is not trading in Ireland.

**Signed:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Responsible person for applicant foreign body corporate

### **If you wish to authorise another person to apply for a tax reference number for the above named body corporate, please complete the following authorisation:**

On behalf of \_\_\_\_\_, I, \_\_\_\_\_, authorise the following person to submit this application for a tax reference number:

Name:

Address:

Contact person:

Email of contact person:

Phone number of contact person:

**Signed:**

**Date:**

Responsible person for foreign body corporate