

Filing and paying Stamp Duty on Instruments

Chapter 4: Filing the Return

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1. Mandatory e-filing

On 1 June 2011 it became mandatory to file Stamp Duty returns electronically – see the [Stamp Duty \(e-stamping of Instruments\) \(Amendment\) \(No. 2\) Regulations 2011 \(S.I. No. 222 of 2011\)](#).

Since these Regulations came into operation, you must file your return online (e-file) through [Revenue OnLine Service \(ROS\)](#) unless:

- one of the exceptions listed below applies, or
- Revenue exempts you from the requirement to file online.

You must be registered to use ROS and you must have a ROS Digital Certificate in order to make the return. We refer to the part of ROS which enables you to file your return online as the e-stamping system.

You can 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 for Employers).

If you are already registered for ROS and you have a ROS Digital Certificate, you can use that Certificate to file a Stamp Duty return, that is, you do not need a separate Certificate to file a Stamp Duty return. However, you need to set up a separate RDI (ROS Debit Instruction) to pay Stamp Duty – for more information, see **Chapter 5: Paying the duty** of this Manual.

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

You should not present the original instrument to Revenue unless we specifically request the original.

As part of the process of completing the return, you will be asked if you wish to stamp a Counterpart or Counterparts. A separate stamp certificate will issue for each Counterpart that you wish to have stamped. For information on stamping a Counterpart **after** the return has been filed, see [Stamping a Counterpart on ROS](#).

2. Tax Advisor Identification Number (TAIN)


You cannot access ROS to file a Stamp Duty return using a TAIN. You must apply for a ROS Digital Certificate. Before you apply, you should ask your firm's ROS Administrator if the firm already has a ROS Digital Certificate. Your firm may have a ROS Digital Certificate to pay, for example, the firm's VAT. If that is the case, your firm's ROS Administrator can enable you to file a Stamp Duty return.

3. Filing online

Once you are registered for ROS and have your ROS Digital Certificate, you can file a return online.

To file a return online you should:

1. Sign into ROS;
2. Select the **Login** button under **Self Employed Individuals, Business and Practitioners**;
3. Enter your certificate number from the **Select Certificate** drop-down list;
4. Enter your password in the **Enter Password** field;
5. Under the **MyServices** tab, **File a Return** section, select **Complete a Form On-Line**;
6. Under **Select a tax type** select **Stamp Duty**;
7. Under **Select a type** select **Stamp Duty Return**;
8. Click **File Return**;
9. Proceed to input the return.

To assist you when completing the various fields on each screen of the return, you should click on the  link in the top left-hand corner of each screen.

You should also consult the [Help guide on Completing a Stamp Duty return on ROS](#).

4. Using ROS Offline

The e-stamping system has an [offline facility](#). You can use this facility to download a return to your own computer or office network for local use offline. You should ensure that you download the latest version of the e-stamping form.

The offline facility allows you to:

- prepare and save a Stamp Duty return before filing;
- check and approve draft returns and payments in line with your firm's/company's approval process;
- make any necessary corrections before uploading the approved return.

Once satisfied with the offline return, the ROS Administrator can sign into ROS, click the "upload file created offline" button and search the firm's/company's network to find the offline file. The ROS Administrator can then bring up the offline return and send it to Revenue and authorise payment. For more information on how to upload the return, see [Using ROS Offline](#).

If you need to change an entry on a particular screen in offline you use the **Back** button to get to the screen that you wish to change. As you move Back through the return the screens go blank. All the screens work in combination to ensure the Stamp Duty is calculated correctly and, therefore, if you make changes to an earlier screen, the information you entered on later screens must be re-entered.

5. Viewing a filed return

To view a return you filed, you should:

1. Select the **Revenue Record** tab at the top of the screen;
2. From the left-hand side of the screen under **Information Services**, click **Search Stamp Duty returns**;
3. In the **Search for a Filed Document Screen** enter your search criteria, for example, Document ID, Purchaser Tax Reference No., Vendor Tax Reference No., Category of Instrument, Date Presented;
4. Click **Search**. Where there is more than 1 document matching the criteria, all results will be displayed;
5. Click on the (appropriate) Document ID. The **Summary and Calculation information** screen will be presented for that document.

6. Exceptions from mandatory e-filing

You must file a paper return:

- (a) if the instrument was executed before 1 January 2002;
- (b) if you want to stamp a substitute (or replacement) instrument because the original instrument, which was stamped prior to 30 December 2009, has been lost: for more information regarding lost instruments, see [lost instruments](#);
- (c) where the return is a proxy return.*

*Note: Proxy refers to an instrument:

- for which funds were previously lodged in the Stamp Duty Administration System (SDAS) but the instrument was not stamped and now a Stamp Certificate is required - SDAS was the system used to stamp instruments in the period immediately before the introduction of the e-stamping system on 30 December 2009;
- that was stamped before the introduction of the e-stamping system but additional duty is due (for example, because the duty was underpaid or a relief was incorrectly claimed); or
- that was stamped before the introduction of the e-stamping system but a clawback event has arisen. To declare a clawback to Revenue and to pay the clawback amount, you must complete and send to us both a paper proxy return and a paper Stamp Duty Clawback Form (SDCF). When you are completing the paper return, you must tick the box that the return is a proxy return and you must enter the Document ID of the original instrument in the space provided on the return.

7. Revenue agreement to exempt from mandatory e-filing

You may file a paper return where we have agreed to exempt you from the obligation to file online.

The criteria for exemption are that:

- you do not have, or any person acting under your authority who is not registered for ROS does not have, sufficient access to the internet to comply with the requirement to file online, or
- if you are an individual, you are prevented by age or mental or physical infirmity from being able to comply with the requirement to file online.

You should apply in writing to the [National Stamp Duty Office](#) for exemption from the requirement to file online. You should include all information relevant to the case for exemption in your application. You should bear in mind that if you are already registered for ROS, or can register for ROS, you will be able to file online.

If we refuse to exempt you from the requirement to file online you may appeal that refusal to the Appeal Commissioners (see Regulation 9 of S.I. No. 234 of 2012 (and Regulation 8B of S.I. No. 222 of 2011)). You must give notice of your appeal in writing, within 30 days of the receipt of Revenue's refusal of the application for exemption, to the [Appeal Commissioners](#).

8. Types of paper returns

The various paper stamp duty returns are:

- SDR1 (Stamp Duty Return for Conveyance/Transfer/Long Term Lease (greater than 100 years) of a Single Property),
- SDR1A (Stamp Duty Return for Exchange and Conveyance/Transfer/Lease of Multiple Properties on a Single Instrument),
- SDR2 (Stamp Duty Return for Conveyance or Transfer of any Stocks or Marketable Securities),
- SDR3 (Stamp Duty Return for Short Term Lease (less than or equal to 100 years), Conveyance Not Liable, Mortgage, Policy of Insurance, CRO Form B6, Share Warrant and Fixed Duty),
- SDCF (Stamp Duty Clawback Form).

9. Requests for paper returns

Where a paper return is allowed, you can request a paper return from the [National Stamp Duty Office](#).

When you request a paper return you must tell us the type of instrument for which you will be making the return and the date of the instrument. This is to ensure that the correct paper return is sent to you. You must also tell us the reason why you need a paper return – see 6 and 7 above. If you need a paper return because you want to stamp a substitute (or replacement) instrument (see 2 above), you must also tell us the Document ID.

Remember that you will be able to file online:

- if you are registered for ROS, or
- if you can register for ROS because you pay one of the taxes listed in 1 above.

10. Filing a paper return

You should forward the completed return to the [National Stamp Duty Office](#), together with a certified copy of the instrument.

We only accept paper returns on our official original forms.

We will enter the data from the paper return, on a non-judgmental basis, into the e-stamping system.

To avoid the return being rejected, you should use the paper return appropriate to the instrument and accurately complete all relevant sections of the return. We will return incomplete and incorrect returns to you for correction.

[Late filing and late payment charges](#) apply where the paper return was not correctly completed and filed within 44 days after the instrument was first executed. The stamp certificate will not issue until a correct return is re-lodged and all liabilities paid.

If you did not enclose payment with the paper return, we will notify you of the liability once the return has been accepted by the e-stamping system. The notification will set out the amount of Stamp Duty due and, if applicable, any late filing and late payment charges that have accrued.

For information on paying Stamp Duty, see **Chapter 5: Paying the duty** of this manual.

If you paid Stamp Duty by EFT before you filed the paper return, you should send us the payment details when you are sending us your completed paper return.

11. Stamp Certificate

We will issue the stamp certificate to you in the post to the address Revenue has on record as your official address – this may be a home or a business address - once the paper return has been filed successfully and the full Stamp Duty liability and any late filing and late payment charges have been paid.

For adjudication (adjudication applies to certain instruments executed before 7 July 2012) and expression of doubt cases, we will issue the stamp certificate to you in the post as soon as we have completed the case.

12. Tax Reference Numbers

See **Chapter 3: Tax Reference Numbers** of this manual.

13. Local Property Tax (LPT) Property IDs

If the instrument is executed (signed, sealed or both) on or after 1 May 2013 and the property:

- is a second-hand residential property
- is a new residential property to which an LPT Property ID has been allocated

the LPT (Local Property Tax) Property ID must be entered on the return.

If the seller needs to contact Revenue to get an LPT Property ID number, that contact should be made as early as possible, for example, as soon as the contract for sale is signed.

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 due) 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 could result in late filing is always to wait for the number before filing the return.

14. How to check your ROS inbox

To view items in your ROS inbox, you should:

- select the **Revenue Record** tab at the top of the screen
- under **Inbox**, click **Inbox Messages**.

You will then be able to view all correspondence.

You can search for a return or stamp certificate on the **Revenue Record** tab. You should:

- select **Search using Document Type** from the drop-down list under **Search by**;
- under **Tax Type/Duty/Rep. Oblig.** select **Stamp Duty**;
- under **Document Type** select the item you wish to view from the drop-down list (for example, Stamp Certificate, Stamp Duty return).

Items in your ROS inbox are archived periodically. You may need to tick the box **Include Archive** to find the item.

15. ROS Administrators and subcerts

When you apply for and retrieve your ROS Digital Certificate, you become the ROS Administrator. As ROS Administrator you have full access to all ROS functions and records for that ROS account.

You can assign different ROS permissions to persons working in the firm. You do this by assigning a ROS subcert to those persons. You can permit and enable ROS subcert holders to “file return” or “view only”. A **File** permission means the filer can file a return with or without payment.

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.