

Filing and paying Stamp Duty on Instruments

Chapter 6: Stamp Certificate

Document last updated January 2023

Table of Contents

| | | |
|---|---|---|
| 1 | Introduction | 3 |
| 2 | Accessing the stamp certificate | 4 |
| 3 | Format of stamp certificate | 4 |
| 4 | Names of the parties as they will appear on the stamp certificate | 5 |
| 5 | Stamp certificate verification..... | 6 |
| 6 | Stamp certificate replacement | 7 |
| 7 | Stamp certificate has the wrong information on it..... | 7 |

1 Introduction

Since the introduction of e-stamping on 30 December 2009, instruments (written documents) are stamped by attaching a stamp certificate to the instrument.

To receive your stamp certificate, you should file a Stamp Duty return online through the [Revenue On Line Service \(ROS\)](#).

Once the return has been filed through ROS and the Stamp Duty (including any [late filing or late payment charges](#)) has been paid you will receive a stamp certificate in your ROS inbox.

You should print a copy, attach it to the instrument and, where appropriate, send the instrument with the stamp certificate attached to the:

- Property Registration Authority (PRA), or
- Secretary/Registrar of the company whose shares are being transferred (do not send the stock transfer form to the Companies Registration Office (CRO),

to register yourself/your client as the legal owner of the property.

Once the stamp certificate is attached to the instrument to which it relates it means that the instrument has been stamped.

The stamp certificate also acts as a receipt for any monies paid to Revenue. If you arranged for another person to file the return on your behalf, you should ask him or her for a copy of the stamp certificate for your records.

If you ticked the Expression of Doubt box when completing the return, you will not receive your stamp certificate after you file your return. You should send the [National Stamp Duty Office](#) your expression of doubt letter and any relevant documentation.

The stamp certificate will issue as soon as the case has been processed.

In the case of a paper return, once the return has been filed successfully and all Stamp Duty and late filing and/or late payment charges have been paid, the stamp certificate will issue by post to the address Revenue hold on record as your official address.

2 Accessing the stamp certificate

If you have filed and paid in full and the case has been successfully processed the stamp certificate should appear in your ROS inbox within a few minutes after you have filed the return. If you receive an error saying PRN ERROR, you should contact the ROS helpline on [+353 1 738 3699](tel:+35317383699).

To access the stamp certificate, you should:

- sign into ROS;
- select the **Revenue Record** tab at the top of the screen;
- under **Inbox**, select **Inbox Messages**.

Items in your ROS inbox are archived periodically. If you wish to access a stamp certificate relating to a Stamp Duty return filed some time previously, you should tick the box **Include Archive**.

3 Format of stamp certificate

Each stamp certificate bears its own unique security number and other details that associate it solely and clearly with one specific instrument.

A separate stamp certificate, each with its own unique security number, will issue for each Counterpart.

The stamp certificate contains the Revenue Logo and the following information:

- Stamp Certificate Security Number
- Document ID Number: this number consists of 10 characters
- Date of Instrument
- Parties' names
- Address and folio numbers of the property: in the case of stock transfers the name of the company in which the shares are being traded will appear in the **Type of Property** field
- Chargeable Consideration
- Duty, including the rental element for leases, and all late filing and late payment amounts
- Reliefs applied
- Adjudication marker (for adjudication cases only)
- Date of issue of Stamp Certificate.

Where there are more than five vendors/transferees/lessors, only the names of the first five entered on the return will be shown on the stamp certificate: the other vendors/transferees/lessors will be shown on the stamp certificate as "And Other

Parties”. For more information when completing a return where there are more than five vendors/transferees/lessors, see the [Completing a return online Help guide](#).

Where there are more than five purchasers/transferees/lessees, only the names of the first five entered on the return will be shown on the stamp certificate: the other purchasers/transferees/lessees will be shown on the stamp certificate as “And Other Parties”. For more information when completing a return where there are more than five purchasers/transferees/lessees, see the [Completing a return online Help guide](#).

You can enter a maximum of five folio numbers on the return. Where you enter five folio numbers, all of them will be shown on the stamp certificate. Where there are more than five folio numbers mentioned in the instrument, the PRA will accept the stamp certificate even though it has only five folio numbers on it. For more information, see the [Completing a return online Help guide](#).

Where more than three properties are entered on the return, only the details for the first three properties entered on the return will be shown on the stamp certificate: the stamp certificate will also display the text “Other properties are recited in the instrument that are not listed in this Certificate”.

4 Names of the parties as they will appear on the stamp certificate

The purchasers’ and vendors names on the stamp certificate will be the names as recorded on Revenue’s systems.

This is generally the name linked to the person’s PPS number/Tax Reference number. To ensure the names of the parties on the instrument correspond with those on the stamp certificate, we recommend that the filer find out how the parties’ names are recorded on Revenue’s systems in advance of executing the instrument.

The easiest way to do this is to request from your client sight of official correspondence from Revenue such as:

- in the case of an individual:
 - a Tax Credit Certificate (P2C) or
 - a PAYE Statement of Liability or
 - a notice of assessment
- in the case of a company
 - documents or letters confirming tax registration
 - previous notices of assessment.

This correspondence will show the name of the person or company as recorded on Revenue’s systems.

In the case of a paper return, once the return has been filed successfully and all Stamp Duty and late filing and/or late payment charges have been paid, the stamp certificate will issue by post to the address Revenue hold on record as your official address.

If the name on Revenue's systems is not changed until after the instrument has been stamped, you should [amend](#) the Stamp Duty return. This will result in the issue of an amended stamp certificate which will show the updated name of the party concerned.

5 Stamp certificate verification

The e-stamping system retains copies of all stamp certificates issued. It is possible for a person wishing to verify the stamp certificate they have on hands to search for the Revenue copy of the stamp certificate.

(a) Registered for ROS

If you are the person seeking to verify a stamp certificate and you are not the Active Filer (i.e. the original Stamp Duty return was filed by someone else), you can use the **Stamp Duty Third Party Search** facility on ROS to search for and view the Revenue copy of the stamp certificate issued in respect of a specific instrument. You should:

1. Sign into ROS and click **Stamp Duty Third Party Search** (you will find this under **Information Services** on the **Revenue Record** tab);
2. Enter **all** of the search data listed below into this screen: if some or none of the search data is available, see paragraph **(b)** below:
 - stamp certificate number
 - Document ID number
 - date of execution of instrument
 - date of issue of stamp certificate;
3. Click the **Search** button on the screen. The results of the search will appear on a new screen;
4. Click **View Copy of Stamp Certificate**. You will then be able to view a read-only copy of the stamp certificate that issued for that instrument.

If you are the person seeking to verify a stamp certificate and you are the Active Filer (i.e. the person who filed the original Stamp Duty return), there is no need to use the **Stamp Duty Third Party Search** facility as a copy of the stamp certificate is available in your ROS inbox (see section 2 above).

If you only have access to the e-stamping **offline** facility you will not be able to use the **Stamp Duty Third Party Search** facility to locate a stamp certificate. You should

ask the person in the firm who has ROS “view only” and/or “file return” permission to access the stamp certificate for you.

If you are the person seeking to verify a stamp certificate and you are registered for ROS but you do not have enough information to search on ROS for the Revenue copy of the stamp certificate, you should follow the procedures set out at **(b)** hereunder.

(b) Not registered for ROS or search data missing

If you are the person seeking to verify a stamp certificate and you are not registered for ROS, or you do not have sufficient information to search for the Revenue copy of the stamp certificate as recorded on ROS, you should write to the [National Stamp Duty Office](#) or contact us through [MyEnquiries](#).

Your written request should set out the circumstances of the case and provide as much information as possible, such as the Document ID Number, to enable us to verify the request and identify the stamp certificate in question. If we have sufficient information to locate the stamp certificate, we will confirm this and, if required, forward you a copy of the stamp certificate.

We will only send this information to the accountable person(s), the filer or an authorised agent of the accountable person(s).

6 Stamp certificate replacement

For information on how to apply for a replacement stamp certificate if you are registered for ROS, see [Access to Stamp Duty Certificates](#).

If you are not registered for ROS or you are registered but you have insufficient information to search for the stamp certificate on ROS, you should write to the [National Stamp Duty Office](#) setting out as much information as possible and the circumstances of the request. Alternatively, you may contact us through [MyEnquiries](#).

Revenue will only send this information to the accountable person(s), the filer or an authorised agent of the accountable persons(s).

See the [ROS Help Centre](#).

7 Stamp certificate has the wrong information on it

You should check the information included in the return to ensure that it is accurate.

You should check PPS numbers with the accountable person or against the documentation from which the PPS numbers were taken.

If, after these checks, you have not located the problem you should contact the [National Stamp Duty Office](#), quoting the Document ID number: this number is on the stamp certificate.