

Filing and paying Stamp Duty on Instruments

Chapter 7: Particulars Delivered (PD) Stamp

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The circumstances in which an instrument (written document) requires a Particulars Delivered (PD) stamp are set out in Section 12 of the Stamp Duties Consolidation Act, 1999 (SDCA).

The only way that Revenue can now stamp an instrument is by means of the e-stamping system. That system cannot stamp an instrument with a PD stamp.

Section 12(5) of the SDCA provides that a PD stamp is not required where:

- an instrument has been stamped by, or
- is not required under the e-stamping Regulations to be stamped by, means of the e-stamping system.

If you have an instrument that should have been stamped with a PD stamp and:

- the instrument has not been stamped with duty, you should file the return:
 - online, when the date of execution of the instrument is on or after 1 January 2002;
 - in paper form, when the date of execution of the instrument is before 1 January 2002;
- the instrument has been stamped with duty, you should file a return in paper form and tick on the return that it is a 'proxy' return.

When the return has been filed and the stamp certificate has been attached to the instrument, the instrument will then have been stamped by means of the e-stamping system. This eliminates the need for a PD stamp because Section 12(5) will now apply to the instrument.

For information on filing a return (including filing a paper return), see **Chapter 4: Filing the return** of this manual.