
Filing and paying Stamp Duty on Instruments

Chapter 8: Further Guidance

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The **Stamp Duty Notes for Guidance** set out explanatory details on what each section of the Stamp Duties Consolidation Act, 1999 (SDCA) covers. The Notes are on published on Revenue's website under [Tax professionals/Legislation](#).

The purpose of the **Stamp Duty Tax and Duty Manual** is to provide assistance to Revenue staff in dealing with Stamp Duty issues. The manual contains worked examples to explain what particular sections of the SDCA mean. The manual does not explain every section of the SDCA or every subsection of any sections explained. Neither does it address every potential Stamp Duty issue. The manual is published on Revenue's website under [Tax professionals/Tax and Duty Manuals](#).

The **Stamp Duty Notes for Guidance** and the **Stamp Duty Tax and Duty Manual** follow the structure of the SDCA.

Information on:

- when you need to file a return,
 - how to file the return,
 - how to pay Stamp Duty,
 - tax reference numbers,
 - stamp certificates, and
 - the Particulars Delivered (PD) stamp
- is contained in the other Chapters of this manual.

Information on:

- how to complete a return, including:
 - how to claim an exemption or relief,
 - how to claim double taxation relief (this only applies between Ireland and the UK),
- how to amend a return,
- how to notify us of a clawback,

- how to pay duty on a Counterpart when duty was not paid at the time that the return was being filed,
in contained in our [Help guides](#).

Information on how to apply for a refund under the Residential Development Stamp Duty Refund Scheme is contained [here](#).

[Information on how to register for ROS](#) is available on the Revenue website.

The National Stamp Duty Office is responsible for the collection of Stamp Duty on instruments (written documents). If you have a query relating to Stamp Duty on instruments which is not answered in the documents listed above or you need to contact us, you should refer to our [contact details](#)