
Filing and Paying Stamp Duty on Instruments

Chapter 5: Paying the Duty

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1 Mandatory e-payment

Payments in relation to Stamp Duty returns filed online through ROS (Revenue Online Service) must be paid online (e-paid) through ROS.

You need a ROS Digital Certificate (business digicert) to file and pay online through ROS. Solicitors filing returns on behalf of their clients have a ROS Digital Certificate. Accountants filing returns on behalf of their clients must use their firm's ROS Digital Certificate, rather than a TAIN (Tax Adviser Information Number), to file and pay online.

For information on how to register for ROS and how to obtain a ROS Digital Certificate, see [ROS](#).

2 Paying online

ROS provides a secure means to pay Stamp Duty (together with late filing and late payment charges) online by way of a ROS Debit Instruction (RDI).

Once the RDI has been set up and the Stamp Duty return has been completed on ROS, you use your RDI to authorise payment by clicking the **Sign & Submit** button on the relevant screen of the online return.

You must authorise each individual payment. We will deduct only the amount authorised by you from the bank account nominated by you.

If you are a solicitor or accountant filing the Stamp Duty return on behalf of your clients your nominated bank account should be your "Firm's Client Account".

If you are an existing ROS customer using an RDI to pay other taxes and duties online you must set up a separate RDI for Stamp Duty. You may nominate the same bank account for the payment of Stamp Duty as you have nominated for the payment of other taxes and duties provided that, in the case of solicitors and accountants, your nominated bank account is the "Firm's Client Account".

If you are filing on behalf of your clients you may enter your client reference number on the first screen of the online return to assist you in identifying and reconciling payments with bank statements. Your inclusion of your client reference number in the return is entirely voluntary. If entered, the client reference number will be quoted in any correspondence from Revenue.

3 Setting-up an RDI

To set up an RDI, you should:

1. Log into your ROS account;
2. Select your ROS Digital Certificate from the **Select Certificate** drop-down menu;
3. Enter the corresponding password in the **Enter Password** box;
4. In the **My Services** page, on the right hand side, click the link: **Complete/Amend/Download a ROS Debit Instruction (RDI)**;
5. In the **ROS Debit Instruction Screen**, select **Set up a ROS Debit Instruction**;
6. In the **Account Details Screen**, enter the Account Name, the International Bank Account Number (IBAN) and Bank Identifier code (BIC);
7. In the **ROS Debit Verification Screen**, re-input the details and click **Next**;
8. Tick the box to **Apply RDI details to Stamp Duty**, and click **Next**;
9. Enter your Digital Certificate password, and click **Sign & Submit**.

It takes three working days before the RDI becomes active. Once activated, you will receive a message in your ROS inbox. In an urgent case you can file the return online and subsequently go back into ROS after your RDI is activated to pay online.

4 Filing returns without (full) payment

You can opt to file an online return without a payment, or with part-payment.

However, late filing and late payment charges apply if filing or full payment is not made within 44 days after the instrument was first executed (signed, sealed or both). The stamp certificate will not issue until the full amount due is paid, including any late filing and late payment charges that may apply.

Where full payment was not made at the time of filing the online return, you may subsequently use your RDI to authorise online payment.

5 Payment by EFT

Where it is not possible to use RDI to authorise online payment (for example, in the case of accountants who do not have a ROS Digital Certificate) you may pay by electronic funds transfer (EFT) to the Revenue Commissioners account:

Stamp Duty CG's 2
Bank of Ireland
Mainguard Street
Galway.

The account details are:

Account name: Capital Taxes Division, Dublin
Bank Sort Code: 903795
BIC Code: BOFIE2D
IBAN: IBANIE59BOFI90379545808759.

If paying by EFT-

- **quote the 10 digit Document ID number in the bank statement reference box.** If you do not have the 10 digit Document ID number, include the following information in the bank statement reference box:
 - the words “stamp duty”,
 - the filer’s name and address, and
 - the name(s) of the accountable person(s);
- your bank may charge you a fee for processing the EFT;
- you must write to the [National Stamp Duty Office](#) to advise us of the amount of the payment made or contact us through [MyEnquiries](#). When you contact us, quote the 10 digit Document ID number or, if you do not have that number, include the information referred to in the first bullet point of this paragraph.

As with payment by RDI, late filing and payment charges will accrue if payment is not made within 44 days after the instrument is first executed: the stamp certificate will not issue until the full amount due is paid, including any late filing and late payment charges that may apply.

6 Persons filing paper returns

The filing of a paper return is only permitted in exceptional cases. For more information, see *Chapter 3: Filing the Return* of the manual.

Where a paper return is filed, you may pay by EFT. We will also accept payment by cheque or bank draft. Cheques/bank drafts must be made out to the “Revenue Commissioners” and sent with the paper return to the [National Stamp Duty Office](#).

7 Payment of clawback amounts

When the clawback notification has been delivered through ROS, you should pay online through ROS.

When the clawback notification has been delivered through a completed paper Form SDCF (Stamp Duty Clawback Form), you should pay by EFT (or cheque/bank draft).