

Filing and paying Stamp Duty on Instruments

Chapter 7: Further Guidance

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Note: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.

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 published on Revenue's website under [Tax professionals/Legislation](#).

The purpose of the **Stamp Duty Tax and Duty Manual** is to provide assistance in dealing with Stamp Duty issues. 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](#).

Information on:

- When you need to file a return
- How to file the return
- How to pay Stamp Duty
- Tax reference numbers
- Stamp certificates

is contained in Chapters 2 – 6 of this manual.

Revenue provides [Help Guides](#) containing further information on the following:

- 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 Revenue of a clawback
- How to pay duty on a Counterpart when duty was not paid at the time that the return was being filed

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 The National Stamp Duty Office, please refer to our [contact details](#).

Glossary

Accountable person: In most cases, the accountable person is the person receiving the property. However, if the property is transferred, for example, as a gift, all parties to the instrument (written document) are accountable persons.

If the accountable person has died, their personal representative becomes liable.

If there is more than one accountable person, they are jointly and severally liable to pay Stamp Duty.

Clawback: For some Stamp Duty exemptions and reliefs, you must adhere to certain qualifying criteria for a number of years. If you fail to meet the criteria for the entire period, you must pay back the Stamp Duty and any interest due.

Note: If the filer declaring the clawback is the holder of a ROS business DigiCert the clawback can be declared on-line once the proxy return has been input by Revenue and the filer notified of the relevant Document ID.

Counterpart: This is a duplicate of the stamp certificate issued. There is an option in the Stamp Duty return to indicate if you need a counterpart. You can select the option and enter the number of counterparts required. There is a charge of €12.50 Stamp Duty for each counterpart unless the duty on the original instrument is less than that. If the duty on the original instrument is less than €12.50, you pay that lesser amount for each counterpart.

Fee simple: This is a legal term used in real estate that means full and irrevocable ownership of land, and any buildings on that land. Fee simple is the highest form of ownership — it means the land is owned outright, without any limitations or restrictions other than local zoning ordinances.

Instrument: An instrument is a written legal document that records the formal execution of legally enforceable acts or agreements, and secures their associated legal rights, obligations, and duties. Such instruments are usually called 'Deeds of Transfer' or 'Deeds of Conveyance'. Stamp Duty is chargeable on instruments that transfer land and buildings situated in Ireland. Stamp Duty is also chargeable on the following instruments:

- * Written leases of land and buildings situated in Ireland
- * Instruments that transfer shares or stocks of Irish companies (Stock Transfer forms)
- * Instruments that transfer property as a gift
- * Certain written agreements or contracts to transfer property
- * Certain written agreements to lease
- * Instruments that relate to Irish property or something done or to be done in Ireland, regardless of where they are executed.

Mitigation: A reduction in the amount of Penalties, Interest or Surcharge liable on a document.

Notice of Assessment: A formal statement issued by Revenue setting out the stamp duty liability, including any surcharge, which may apply to an instrument under Section 20 SD

Penalties: A fixed 10%, 20% or 30% (of the unpaid duty) penalty imposed on an instrument executed before 7 July 2012 where the instrument is not stamped within the statutory timeframe (30 days, 6 months and 12 months respectively) referred to in Section 14(3) of the Stamp Duties Consolidation Act, 1999.

Proxy: An instrument

- * For which funds were previously lodged in SDAS but the deed remains unstamped and now a Stamp Certificate is required.
- * That was stamped before the introduction of the E-Stamping system but requires additional duty stamped on it (e.g., 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 which needs to be notified to Revenue – in such cases both a proxy return (SDR1, SDR1A, SDR2 or SDR3) and a Stamp Duty Clawback Form (SDCF) must be completed.

ROS: Revenue on-line system. ROS is the method by which Revenue is delivering its interactive customer services electronically to the customer. ROS is a secure file and pay internet service which provides customers with a quick and secure facility to file tax returns, pay tax liabilities and access their tax details, 24 hours a day, 7 days a week, 365 days a year.

Substitute: A replacement stamp certificate for an instrument that was stamped under one of the legacy stamping systems but has since been irretrievably lost or misplaced. Once a substitute return is submitted, and Revenue are satisfied that the application is valid, a new Stamp Certificate will be issued to confirm that the replacement instrument is correctly stamped. Where a stamping certificate from the E-Stamping system is lost, a duplicate can be printed off by logging into ROS.

Transferee/Lessee/Purchaser: The party/parties to whom the property is being transferred/leased/sold.

Transferor/Lessor/Vendor: The party/parties from whom the property is being transferred/leased/sold.