

Stamp Duties Consolidation Act 1999

Part 4 – Assessments and Appeals

This document should be read in conjunction with Part 4 of the Stamp Duties Consolidation Act 1999.

Document last reviewed April 2024

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

4.1. Introduction

Part 4 of the Stamp Duties Consolidation Act (SDCA) 1999 provides for the making of stamp duty assessments (section 20 SDCA 1999) and appeals against stamp duty assessments (section 21 SCA 1999).

4.2. Assessments (section 20 SDCA 1999)

Self-assessment by accountable persons

Under self-assessment, introduced in relation to instruments executed on or after 7 July 2012, accountable persons are obliged to:

- (a) File an electronic Stamp Duty Return through the Revenue on-line service (“ROS”);
- (b) Include in the return an assessment of the stamp duty due on the instrument;
- (c) Pay the stamp duty by the due date (and any interest, where applicable).

Assessment of duty by Revenue

If an accountable person fails to file a return, Revenue is empowered to assess an accountable person on the amount of duty which, to the best of their knowledge, is chargeable on an instrument. Revenue may make another assessment to be substituted for any assessment in order to ensure the correct amount of duty and interest are charged.

Instruments

Since the introduction of self-assessment and eStamping, instruments are no longer submitted to Revenue for stamping. A Stamp Duty Return is filed instead. However, Revenue is empowered to require a copy of an instrument and any additional evidence it deems necessary to satisfy itself that the instrument has been correctly stamped.

4.3. Appeals (section 21 SDCA 1999)

Appeals under self-assessment

A self-assessment made by an accountable person cannot be appealed. However, if the accountable person has made an error in filing a Stamp Duty Return, or in a self-assessment, an amended return (with any necessary amended self-assessment) may be filed.

Appeals against Revenue assessment

Where Revenue makes an assessment or an additional assessment, an accountable person may appeal against that assessment or additional assessment where the following conditions are satisfied:

- (i) A Stamp Duty Return has been filed
- (ii) The duty (including any late filing surcharge under Section 14A(3) SDCA 1999 and any interest calculated in accordance with Section 159D SDCA 1999) payable in relation to the Stamp Duty Return, is paid.
- (iii) The appeal is made within 30 days of conditions (i) and (ii) above being satisfied.
- (iv) The notice of appeal must specify:
 - (a) each amount or matter in the assessment with which the accountable person is aggrieved, and
 - (b) detailed grounds of appeal in relation to each amount or matter.

Where an appeal is not resolved by agreement, the appeal is heard before the Appeal Commissioners.

The Tax Appeals Commission (TAC) is the body responsible for receiving, accepting, managing, adjudicating and determining appeals.

The contact details of the TAC are:

Postal Address: 2nd Floor, Fitzwilliam Court, Leeson Close, Dublin, DO2 YW24.
Secure email address: info@taxappealsireland.ie
Website: www.taxappeals.ie
Telephone: 01 662 4530

If a taxpayer is dissatisfied with the Appeal Commissioners' determination as being erroneous on a point of law, he/she may appeal to the High Court on the point of law.

Appeals in relation to Land or Building values

If the matter under appeal relates specifically to the value of land or buildings, the independent appeal hearing in relation to that matter will be carried out by a property arbitrator appointed by the Land Values Reference Committee.

A taxpayer should give Notice of Appeal on [Form ADJN37](#), within 30 days of the determination of value. The form is in duplicate. One part of the form should be sent to the National Stamp Duty Office and the other part to:

The Secretary,
Land Values Reference Committee,
The Supreme Court Office,
The Four Courts,
Dublin 7.

If a taxpayer is dissatisfied with the decision of the property arbitrator, he/she may, depending on the value of the property, appeal further to either the Circuit Court or to the High Court.

4.4. Expression of Doubt (section 8C SDCA 1999)

An accountable person may appeal a Revenue decision that an expression of doubt, made by the accountable person under Section 8C (5) SDCA, is not genuine. The Notice of Appeal must be sent to the Appeal Commissioners within 30 days of being notified of the Revenue decision.