

## **Stamp Duties Consolidation Act 1999**

### **Part 7: Section 83DA – Repayment of Stamp Duty under affordable dwelling purchase arrangements**

This document should be read in conjunction with section 83DA of the Stamp Duties Consolidation Act 1999.

Document last updated January 2025.

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## 1 Introduction

Section 83DA of the Stamp Duties Consolidation Act (SDCA) 1999 was introduced by Finance Act 2022 and came into operation on 1 June 2023.<sup>1</sup> The section provides for a full repayment of Stamp Duty paid on the acquisition of a residential property where, within 12 months of acquiring the property, the accountable person sells it to an **eligible applicant**<sup>2</sup> within the meaning of the Affordable Housing Act 2021 (“the AHA 2021”)<sup>3</sup>. The repayment scheme is intended to reduce the cost of delivering affordable housing in the State.

Where the qualifying conditions are met, the accountable person will be entitled to a full repayment of the Stamp Duty paid on the acquisition of the residential property, irrespective of the rate of Stamp Duty that applied.

Only those persons that are directly involved in the provision of affordable housing to eligible applicants under the AHA 2021 are eligible to claim a repayment under section 83DA. Accordingly, there is no entitlement to a refund of Stamp Duty under section 83DA for eligible applicants purchasing a property under an affordable dwelling purchase arrangement.

## 2 Qualifying conditions

Eligibility for a repayment under section 83DA will arise where, in the **12-month period** commencing on the day after the date an instrument effecting the acquisition of a residential property is executed:

- the accountable person enters into a **direct sales agreement** with a local authority in relation to the sale of the property to an **eligible applicant** nominated by the local authority, and
- the property is conveyed or transferred to an eligible applicant on the sale of the property by the accountable person to the eligible applicant in accordance with the terms of the direct sales agreement.

The term **direct sales agreement** takes its meaning from the AHA 2021 and means an agreement between a local authority and a direct sales developer.

Section 6 of the AHA 2021 provides that a local authority may enter into an arrangement with one of the following entities (known as **direct sales developers**) for the provision of affordable housing:

- an Approved Housing Body;
- a Community-led housing organisation, a housing co-operative or a community land trust;
- the Land Development Agency (LDA); and
- a public private partnership.

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<sup>1</sup> Section 68 was commenced on 1 June 2023 by S.I. No. 240 of 2023.

<sup>2</sup> In the AHA 2021, the term **eligible applicant** refers to an applicant assessed by a local authority as being eligible for an affordable dwelling purchase arrangement.

<sup>3</sup> <https://www.irishstatutebook.ie/eli/2021/act/25/enacted/en/print>.

A direct sales agreement will provide for the direct sale of a property by a direct sales developer to a person deemed eligible for affordable housing by the local authority.

An **eligible applicant** is an applicant assessed by a local authority under the AHA 2021 as being eligible for an affordable dwelling purchase arrangement under the AHA 2021.

## 2.1 Conveyance or transfer on sale of property

As noted above, eligibility for a repayment of stamp duty will arise under section 83DA at such time as the property concerned is conveyed or transferred to an eligible applicant on the sale of the property. Accordingly, eligibility for a repayment of Stamp Duty will only arise if the purchase of the property by an eligible applicant is charged to Stamp Duty under the **CONVEYANCE or TRANSFER on sale** head of charge. In this regard, it is noted that a charge to Stamp Duty under the **LEASE** head of charge arises on the creation of a lease (e.g., where an apartment is sold for the first time) and in certain other limited circumstances. However, any subsequent assignment or transfer of a leasehold interest is normally chargeable to Stamp Duty under the CONVEYANCE OR TRANSFER on sale head of charge.

### Example

In September 2024, the LDA purchases a block of newly built apartments in Co. Longford from a developer. The purchase is effected by way of the creation of a 999-year lease in respect of each apartment between the developer and the LDA. Each lease is stamped under the **LEASE** head of charge and the LDA pays the related Stamp Duty liability.

David applies to Longford County Council to purchase an apartment under an affordable dwelling purchase arrangement. Longford County Council assesses his application and nominates David as an eligible applicant.

On 1 February 2025, the LDA enters into a direct sales agreement with Longford County Council in relation to the sale of one of the apartments to an eligible applicant.

On 1 April 2025, the LDA sells the apartment referred to in the direct sales agreement to David. The transfer of the apartment is effected by way of an assignment of the existing leasehold interest in the property. The assignment is stamped under the **CONVEYANCE or TRANSFER on sale** head of charge and David is liable for the Stamp Duty on the purchase at the standard rate of 1%. At this point, the LDA is entitled to claim a repayment of the Stamp Duty it paid on the acquisition of the apartment in September 2024.

## 3 Making a repayment claim

A repayment may be claimed once the qualifying conditions have been satisfied. This is subject to an overall time limit of 4 years, starting on the date on which the accountable person sells the property concerned to an eligible applicant.

A repayment may be claimed online through the eRepayments facility on either [ROS](#) or [myAccount](#).

Detailed guidance on making a claim is set out in the [Appendix](#).

The accountable person (or if there is more than one accountable person, one of the accountable persons), the filer of the Stamp Duty return or an agent authorised by the accountable person may make the claim. Where the accountable person wishes to authorise a person other than the person who filed the Stamp Duty return to make a claim on their behalf, they should contact the National Stamp Duty Office (NSDO)<sup>4</sup> to update the filer details.

Before making a claim, claimants should:

- review the Stamp Duty return to ensure the consideration is correct. For example, if the purchase price included VAT, ensure that the VAT-exclusive Consideration has been entered on the return,
- have their bank details ready if they do not have a ROS Debit Instruction (RDI),
- save any supporting documentation electronically,
- make note of the Document ID of the Stamp Duty return.

The following supporting documentation is required to make a claim:

- a copy of the direct sales agreement,
- a signed declaration. The S83DA declaration is available here: [S83DA Declaration](#),
- a copy of the executed Contract for Sale between the claimant and the affordable home purchaser (eligible applicant),
- a signed consent form is required only where there are multiple accountable persons. You should decide which accountable person is to make the claim and receive the refund. A consent form, signed by all accountable persons, should be uploaded with your claim. (The filer of the return is required to sign the consent form where they are an accountable person, i.e. a purchaser or transferee.) The S83DA consent form is available here: [S83DA Consent form](#).

The supporting documentation should be uploaded with the repayment application onto eRepayments. Once submitted, the claim will be reviewed and, if in order, the repayment will issue to the claimant's nominated bank account.

Penalties may apply in the event of a false or incorrect declaration.

Where a repayment claim is refused, Revenue will notify the claimant in writing, setting out the reasons for the refusal. An accountable person may appeal such a decision to the [Tax Appeals Commission](#) within a period of 30 days after the date of the written notification.

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<sup>4</sup> The NSDO can be contacted using the secure 'MyEnquiries' service available in myAccount or ROS. Alternatively, the NSDO can be contacted by phone at 01 7383646 or by post at 14/15 Upper O'Connell Street, Dublin 1, D01 YT32.

## 4 Retention of records

Section 128A SDCA 1999 provides that an accountable person is obliged to retain records relating to a Stamp Duty liability, relief or exemption for a 6-year period. The 6-year period commences on the date a Stamp Duty return is filed or the date the duty is paid, whichever date is the later.

Where a person claims a repayment of Stamp Duty under section 83DA, subsection (8) provides that the date on which the 6-year period referred to in section 128A commences in relation to the repayment claim is the date on which the residential property is sold to an eligible applicant.

### Example

An Approved Housing Body (AHB) acquires a house on 1 January 2025 and, on the same day, files a stamp duty return and pays stamp duty at a rate of 1%. The 6-year records retention period in relation to the stamp duty liability commences on 1 January 2025, in accordance with section 128A.

On 1 March 2025, the AHB sells the house to an eligible applicant and claims a Stamp Duty repayment under section 83DA. The commencement of the 6-year record-retention period in relation to the repayment claim is 1 March 2025 (instead of 1 January 2025), by virtue of subsection (8).

Subsection (8) provides that where an accountable person makes a repayment claim under this section, the records that are to be retained must include the following:

- a copy of the direct sales agreement, and
- a copy of the contract for sale in relation to the sale of the residential property to the eligible applicant.

## 5 Penalty for incorrect claim

Section 83DA(9) provides for a penalty to be applied where Revenue repays Stamp Duty under this section and it is subsequently found that the declaration by the accountable person that the qualifying conditions were met:

- was untrue in any material respect that would have resulted in the repayment (or part of the repayment) not being made, or
- was made knowing same to be true or in reckless disregard for the truth.

The amount of the penalty payable is 125% of the Stamp Duty that should not have been repaid together with interest on that amount charged at a daily rate of 0.0219% in accordance with section 159D SDCA 1999, calculated from the date on which the repayment was made to the date on which the penalty is paid to Revenue.

## Appendix – Making a claim through ROS or myAccount

### Step 1 –

#### Access via Ros

Access the eRepayment Claims service by logging into your ROS account. Once logged in, your ROS My Services home page will display. Under Other Services click on eRepayment Claims.

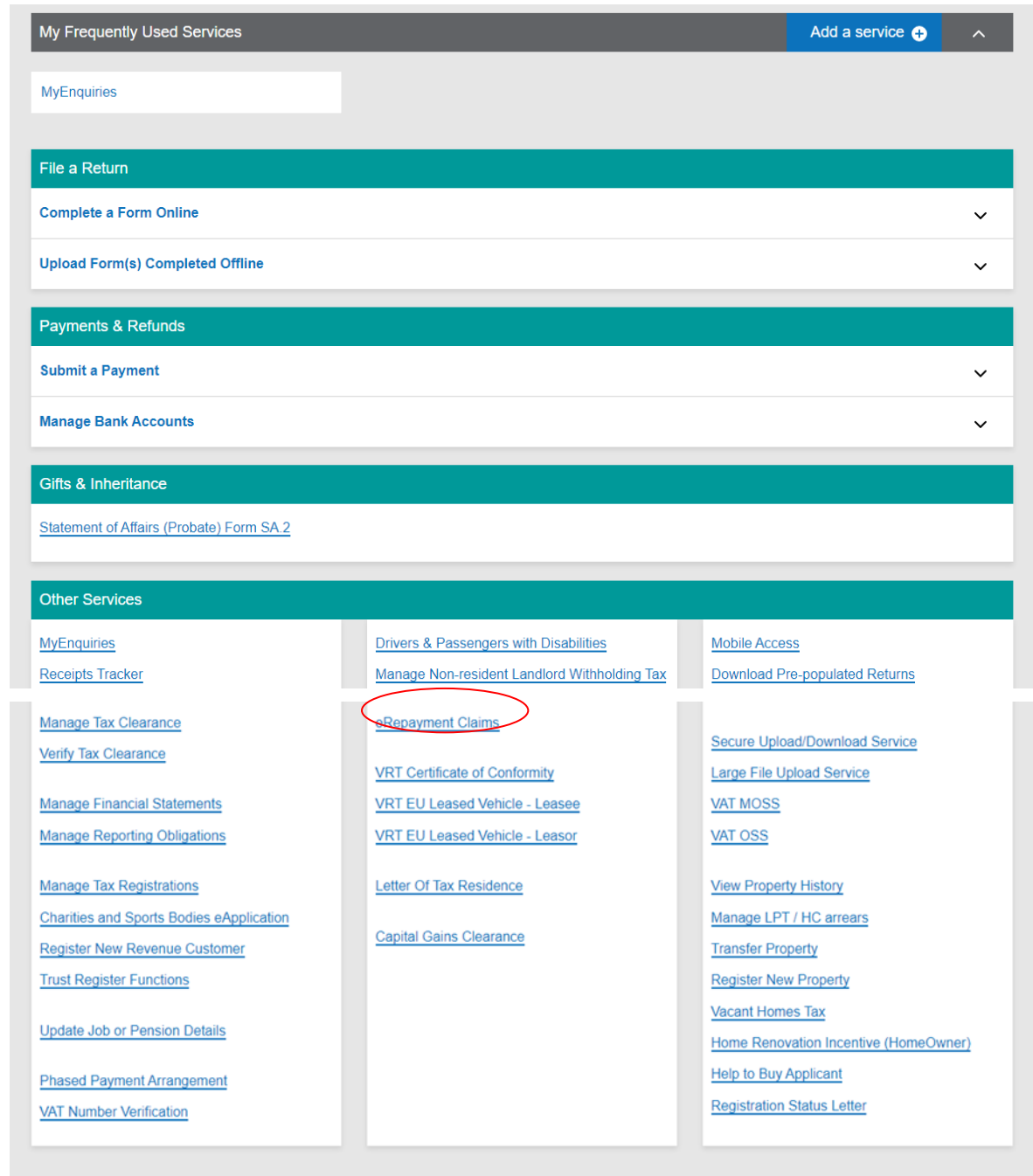


Figure 1: eRepayments Screen via ROS

## Access via myAccount

Access the eRepayment Claims service by logging into your myAccount. Once logged in, your myAccount home page will display. In the Payments/Repayments tile click on eRepayments as highlighted below:

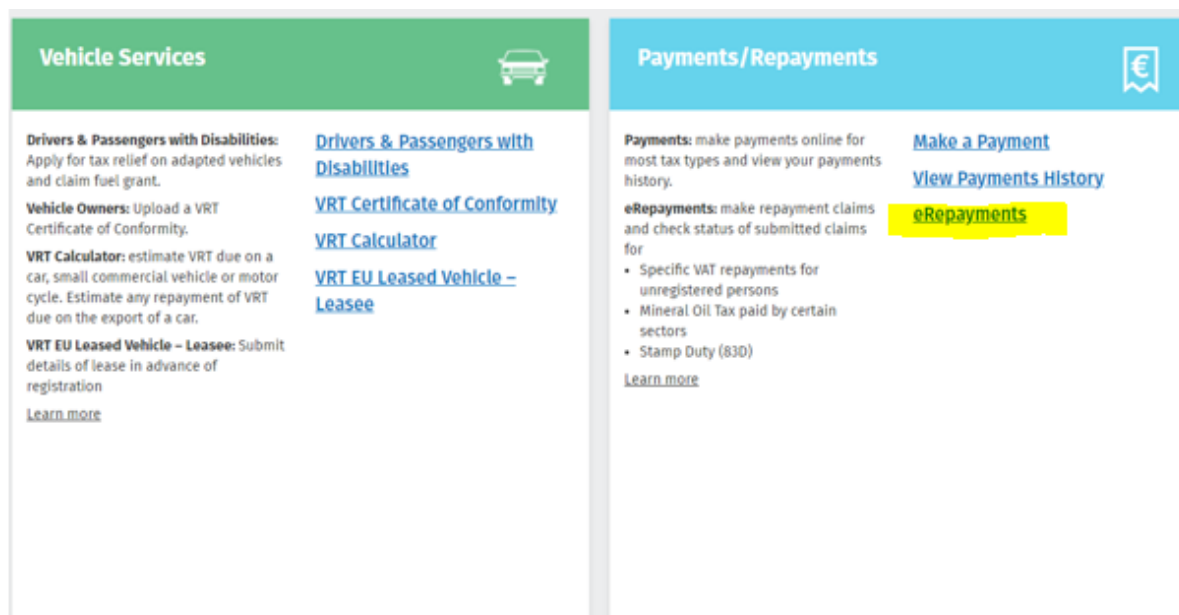


Figure 2: eRepayments Screen via myAccount

## Step 2 –

You will be brought to the welcome page of the eRepayment Claims. Click on Make a Claim.

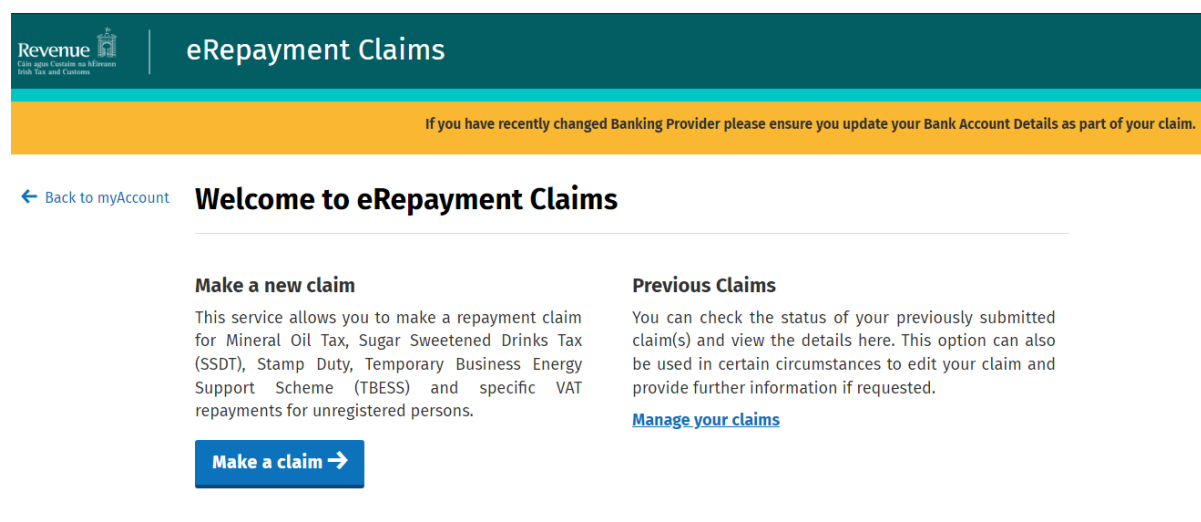


Figure 3: eRepayments Welcome Page



### Step 3 –

Select STAMP – Stamp Duty. Click Continue.

The screenshot shows the 'eRepayment Claims' interface. At the top left is the Revenue logo with the text 'Cáin agus Cúiteam na hÉireann Irish Tax and Customs'. The main header is 'eRepayment Claims'. Below the header is a 'Back' button. The main heading is 'Select a tax'. Below this is the instruction 'Please select the tax you are claiming.' There are two radio button options: 'STAMP - Stamp Duty' and 'VAT - Value Added Tax'. At the bottom, there are two buttons: 'Cancel' and 'Continue'.

Figure 4: Select Stamp Duty Option

### Step 4 –

Select Form STAMP – Stamp Duty Section 83DA Repayment Claim. Ensure you select the correct option as the claim types have similar names. Click Continue.

The screenshot shows the 'eRepayment Claims' interface. At the top left is the Revenue logo with the text 'Cáin agus Cúiteam na hÉireann Irish Tax and Customs'. The main header is 'eRepayment Claims'. Below the header is a 'Back' button. The main heading is 'Select a claim type'. Below this is the instruction 'Please select the type of Stamp Duty claim.' There are three radio button options: 'Form STAMP – Stamp Duty Section 83D Repayment Claim', 'Form STAMP – Stamp Duty Section 83DA Repayment Claim', and 'Form STAMP – Stamp Duty Section 83DB Repayment Claim'. At the bottom, there are two buttons: 'Cancel' and 'Continue'.

Figure 5: Select Section 83DA Claim

**Step 5 –**

The Overview Screen displays the information and documentation required to make the claim. If you are not familiar with making claims, you should print a copy of this screen for reference. If you have all the information and documentation ready, click Continue.

**Overview**

- Overview
- Document ID
- Claim Details
- Attachments
- Bank Details
- Review

**Overview**

**Stamp Duty Section 83DA Refund Claim – Section 83DA of the Stamp Duty Consolidation Act (SDCA) 1999 provides for a full repayment of stamp duty where a residential property is sold for the purposes of an affordable dwelling purchase arrangement under the Affordable Housing Act 2021.**

**A claim under Section 83DA is made on a self-assessment basis. You should ensure you are eligible for this repayment before submitting a claim.**

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**Who is it for?**

A repayment of Stamp Duty under Section 83DA SDCA 1999 may be claimed by an accountable person where the following conditions are met within 12 months of the acquisition of a residential property:

- You have entered into a direct sales agreement with a Local Authority in relation to the sale of the property to an eligible applicant nominated by the local authority
- You have sold the property to an eligible applicant.

**What do I need?**

- ✓ Valid Stamp Duty Document ID (on the Stamp Certificate) in respect of the acquisition of the qualifying property
- ✓ Signed declaration
- ✓ Bank details of the accountable person if the person making the claim is not the person that filed the original return
- ✓ A copy of the direct sales agreement with the Local Authority
- ✓ Where the stamp duty return includes more than 1 property, you need the value of property that is the subject of the claim

**How long does it take?**

About 5 minutes for most people per claim. The sections are as follows:

- 1 **Step One:**  
Enter Stamp Duty Document ID
- 2 **Step Two:**  
Claim Details Screen
- 3 **Step Three:**  
Supporting documentation
- 4 **Step Four:**  
Bank Account Details, if you are not the original filer
- 5 **Step Five:**  
Summary and Declaration
- 6 **Step Six:**  
Sign and Submit

**Continue →**

Figure 6: Overview Screen

**Step 6 –**

Enter the relevant Stamp Duty Document ID and click Continue.

**Revenue**  
Clár agus Cúntas na hÉireann  
Irish Tax and Customs

**eRepayment Claims**

- Overview
- Document ID
- Claim Details
- Attachments
- Bank Details
- Review

**Stamp Duty Return Document ID**

**Stamp Duty Section 83DA Refund Claim – Section 83DA of the Stamp Duty Consolidation Act (SDCA) 1999 provides for a full repayment of stamp duty where a residential property is sold for the purposes of an affordable dwelling purchase arrangement under the Affordable Housing Act 2021.**

Please enter a valid Stamp Duty Document ID

Stamp Duty Document ID

**Continue →**

Figure 7: Document ID Screen

### Step 7 –

Some fields on the Claim Details screen are pre-populated from the Stamp Duty Return including the Document ID that you entered on the previous screen. You cannot edit these fields. Enter the details requested and click Continue. Click on the Tooltips ⓘ for further information.

**Revenue**  
For Sale, Purchase, Refund, Gift and Exemption

**eRepayment Claims**

**Claim Details**

Stamp Duty Section 83DA Refund Claim – Section 83DA of the Stamp Duty Consolidation Act (SDCA) 1999 provides for a full repayment of stamp duty where a residential property is sold for the purposes of an affordable dwelling purchase arrangement under the Affordable Housing Act 2021.

Enter the details requested below.

Stamp Duty Document ID:	<input type="text" value="REDACTED"/>
Total Number of Relevant Residential Units Acquired	<input type="text"/>
Duty Paid	<input type="text" value="120000.00"/>
Date property sold	<input type="text"/> ⓘ
Number of properties included in this claim	<input type="text"/>
Number of previous claims made	<input type="text" value="0"/>
Value of properties on Stamp Duty	<input type="text" value="1,200,000"/>
Value of properties in this claim	<input type="text"/> ⓘ

Figure 8: Claim Details Screen

**Step 8 –**

This screen lists the mandatory documentation to be uploaded to your claim.

A template S83DA Declaration is available here: [S83DA Declaration](#). A template S83DA Consent form (See **Documentation required** on first page of this document) is available here: [S83DA Consent form](#). You should also attach a copy of the executed Contract for Sale between the claimant and the affordable home purchaser (eligible applicant). Click Add each time you wish to attach a document. When the documents have been attached, click Continue.

Figure 9: Supporting Documentation Screen

**Step 9 –**

If you are the filer of the Stamp Duty Return, you may already have a ROS Debit Instruction (RDI). If you do, the RDI bank details will be pre-populated. You cannot edit these fields. If you do not have an RDI, you will need to provide bank account details to which the repayment can be made. Following review, or entry of bank account details where appropriate, click Continue.

Figure 10: Bank Details Screen

**Step 10 –**

The Summary screen displays details of the claim entered. This includes the amount for repayment and the nominated bank account details.

**Summary**

Form STAMP – Stamp Duty Section 83DA Repayment Claim

Personal Details	
PPSN:	[REDACTED]
Name:	[REDACTED]

Claim Details <span style="float: right;"><a href="#">Edit</a></span>	
Stamp Duty Document ID:	[REDACTED]
Duty Paid	€400,000.00
Value of properties in this claim	€4,000,000.00
Date property sold	16/08/2023
Total Number of Relevant Residential Units Acquired	4
Number of properties included in this claim	4
Number of previous claims made	0
Value of properties on Stamp Duty Return	€4,000,000.00

Tax Repayment Amount	
Net Repayable Amount	€400,000.00

Attachments <span style="float: right;"><a href="#">Edit</a></span>		
Capture 170812.PNG	Signed Declaration	<a href="#">+</a>
[REDACTED]	Copy of Direct Sales Agreement	<a href="#">+</a>

Bank Details <span style="float: right;"><a href="#">Edit</a></span>	
Account Name:	STAMP RDI
BIC:	IPBSIE2D
IBAN:	*****5678

Figure 11: Summary Screen

There are two mandatory declaration tick boxes on this screen (see below). You should read the declarations and tick them if they are correct. If you are not the accountable person, choose the third option “I am acting as authorised agent for the accountable person(s)”.

Check that the claim details entered by you are correct. Once you are satisfied that the claim is correct click Submit.

I declare that in making this refund claim:

- I am the sole accountable person.
- I am one of the accountable persons and the other accountable persons have consented to my making this refund claim. I have uploaded a consent form signed and dated by the other accountable person(s).
- I am acting as authorised agent of the accountable person(s).

I declare that:

- a. the information provided for the purpose of this refund is true and correct to the best of my knowledge and belief.
- b. the refund I have claimed meets the provisions of Section 83DA of the Stamp Duties Consolidation Act (SDCA) 1999.

Please tick this box if the declaration is correct

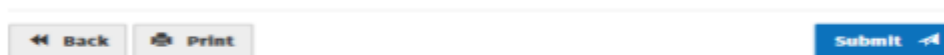


Figure 12: Summary Screen Declaration

### Step 11 –

**If using ROS** enter your ROS password and click the Sign & Submit button to complete the transaction.

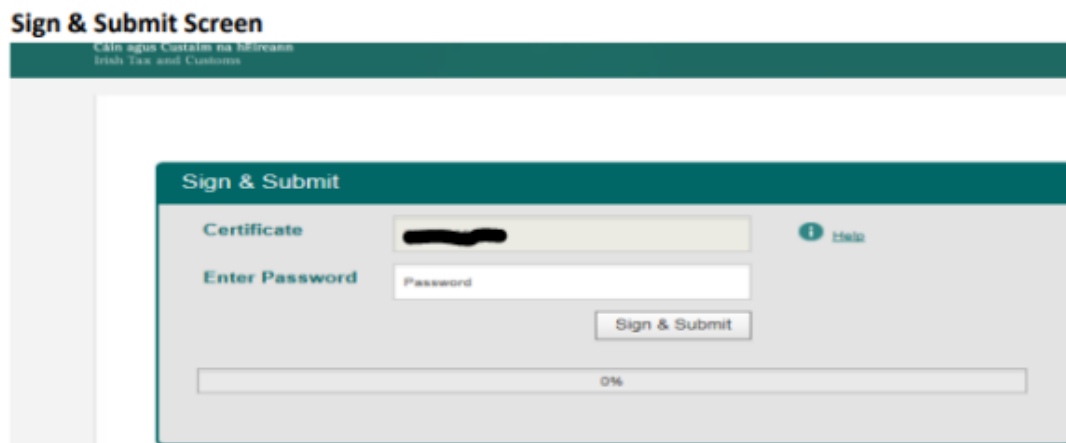


Figure 13: ROS Sign and Submit Screen

If using **myAccount** enter your myAccount password and click the Sign and Submit button to complete the transaction.

**Secure sign and submit Screen**

**eRepayments**

**Secure sign and submit**

PPS Number

Enter myAccount Password

Sign and Submit →

Figure 14: myAccount Sign and Submit Screen

**Step 12 –**

The Acknowledgement Screen acknowledges you have submitted your repayment claim. We will process your claim online and if it is in order, we will make the repayment to the Bank account on the Bank Details Screen.

Revenue  
Easpaíon Fiontara do Mhionaid  
Bliain, Tull agus Ciontair

**eRepayment Claims**

**Thank you. Your claim has been submitted.**

When processed, your status in claim history will be updated. Approved Refunds will issue by Electronic Fund Transfer.

Back    Close

Figure 15: Acknowledgement Screen

### Step 13 –

To edit or view a claim already filed, click on Manage your claims in the Welcome to eRepayment Claims screen, highlighted below.



Figure 16: Welcome Screen