

Stamp Duties Consolidation Act 1999

Part 7: Section 83DB - Repayment of stamp duty in respect of certain residential units

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

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Table of Contents

Introduction	3
1 Section 31E SDCA 1999	3
2 Qualifying conditions.....	4
3 Social Housing Leases.....	4
3.1 Clawback in relation to Social Housing Leases	5
3.2 Specific records to be retained – Social Housing Leases	5
4 Cost Rental Dwellings.....	5
4.1 Clawback in relation to Cost Rental Dwellings	5
4.2 Specific records to be retained – Cost Rental Dwellings	5
5 Designated Centres	6
5.1 Clawback in relation to Designated Centres.....	6
5.2 Specific records to be retained – Designated Centres.....	6
6 Children’s Residential Centres.....	6
6.1 Clawback in relation to Children’s Residential Centres	6
6.2 Specific records to be retained – Children’s Residential Centres.....	7
7 Amount of repayment.....	7
7.1 Examples of calculation of repayment	7
7.1.1 All units are qualifying relevant residential units	7
7.1.2 Only some units are qualifying relevant residential units	8
7.1.3 Time limits for repayment	9
8 Making a repayment claim.....	9
9 Incorrect claims	10
10 Clawback of repayment.....	11
11 Record-keeping requirements.....	11
12 Information sharing.....	12
Appendix – Making a claim through ROS or myAccount.....	13

Introduction

Section 83DB of the Stamp Duties Consolidation Act (SDCA) 1999 was introduced by Finance Act 2022 (section 68) and came into operation on 1 June 2023.¹ It provides for a partial repayment of stamp duty paid on the acquisition of residential property at the higher rate of 10% pursuant to **section 31E** SDCA 1999 where –

1. a lease in respect of the property is entered into with a housing authority or approved housing body for **social housing** purposes,
2. the property is designated as a **cost rental dwelling** under the Affordable Housing Act 2021,
3. the property is registered as a **designated centre** under the Health Act 2007, which provides care in the community for those with special needs, or
4. the property is registered as a **children’s residential centre** under the Child Care Act 1991, which provides homes for children in care.

Section 83DB provides for two new partial repayment schemes (3 and 4 above) and amalgamated these with two existing partial repayment schemes (1 and 2 above) that, prior to 1 June 2023, were provided for in **sections 83E** (social housing leases) and **section 83F** (cost rental dwellings) SDCA 1999. Section 68 of Finance Act 2022 repealed sections 83E and 83F with effect from 1 June 2023.

The amount to be repaid under section 83DB is the difference between the amount of stamp duty paid at the higher rate of 10% pursuant to section 31E and the amount of duty that would have been payable had the standard rate(s) applied.

1 Section 31E SDCA 1999

The standard rates of stamp duty applying on the acquisition of residential property are 1% on values up to €1m and 2% on values exceeding €1m. In 2021, a higher rate of 10% on multiple purchases of residential properties was introduced as part of the Government’s response to the bulk-purchasing of residential properties by commercial institutional investors. The higher rate is provided for by section 31E. It applies where a person acquires 10 or more residential properties (excluding apartments) in any 12-month period. Detailed guidance on the application of section 31E is contained in Stamp Duty Manual [Part 5: section 31E: Stamp duty on certain acquisitions of residential property \(10% rate of duty\)](#).

Section 31E makes provision for stamp duty to be charged at the higher rate of 10% where a residential property is acquired either directly (e.g. on a conveyance on sale of a residential property) or indirectly (e.g. on a sale of shares in a company owning

¹ Section 68 was commenced on 1 June 2023 by S.I. No. 240 of 2023.

residential property). It is important to note that section 83DB only provides for stamp duty to be repaid in relation to residential property that is acquired directly.

2 Qualifying conditions

An accountable person will be entitled to a repayment under section 83DB where –

- **stamp duty was paid** on the acquisition of residential property at the **rate of 10%** pursuant to section 31E (section 83DB does not apply where stamp duty was paid at the standard rates of 1% or 2%), and
- the residential property concerned is a “**qualifying relevant residential unit**”.

The residential property concerned will be a **qualifying relevant residential unit** where, in a period commencing on the day after the date the instrument effecting the acquisition of the property is executed, one of four conditions is satisfied. The length of the applicable period will depend on the qualifying condition that is satisfied.

The four conditions are –

1. Social housing leases – see [section 3](#) for specific conditions
2. Cost rental dwellings – see [section 4](#) for specific conditions
3. Designated centres – see [section 5](#) for specific conditions
4. Children’s residential centres – see [section 6](#) for specific conditions

For the purposes of section 83DB, the date on which the property becomes a qualifying relevant residential unit is referred to as the “**qualifying date**”.

Information on clawbacks and the retention of records is set out in [section 10](#) and [section 11](#) respectively.

3 Social Housing Leases

Section 83DB(3) provides that a residential property will be a qualifying relevant residential unit where, in the **24-month period** commencing on the day after the date of acquisition, a person enters into a qualifying lease in respect of the relevant residential unit for a term of at least 10 years to a local authority or approved housing body for the provision of social housing.

Where a residential property is acquired with an existing lease in place, the existing lease will not be regarded as a qualifying lease for the purpose of a repayment under section 83DB.

3.1 Clawback in relation to Social Housing Leases

The legislation provides for a repayment to be clawed back by Revenue where a qualifying lease is terminated within the period of 10 years following its execution.

3.2 Specific records to be retained – Social Housing Leases

No specific records need to be retained in respect of social housing leases. However, the accountable person is obliged to retain records in support of the repayment claim for 6 years from the qualifying date (subsection (20) and section 128A).

4 Cost Rental Dwellings

Section 83DB(4) provides that a residential property will be a qualifying relevant residential unit where, in the **6-month period** commencing on the day after the date of acquisition, the Minister for Housing, Local Government and Heritage designates the property as a “cost rental dwelling”.

The Affordable Housing Act 2021² provides the statutory basis for the delivery of cost rental housing. Cost rental housing is a form of rental tenure where the rents charged only cover the cost of developing, financing, managing, and maintaining the homes, calculated over a minimum period of 40 years. The repayment available under section 83DB is designed to facilitate access for all commercial and private providers of cost rental housing to the sector.

4.1 Clawback in relation to Cost Rental Dwellings

No specific clawback is provided for in respect of cost rental dwellings due to the nature of cost rental designations. Under the Affordable Housing Act 2021, a cost rental designation is registrable with the Registry of Deeds as an act of the owner affecting the dwelling and will be a burden on the folio. This registration will be for a minimum of 40 years. This burden can only be removed with the consent of the Minister for Housing, Local Government and Heritage.

4.2 Specific records to be retained – Cost Rental Dwellings

The accountable person is obliged to retain records in support of the repayment claim for 6 years from the qualifying date (subsection (20) and section 128A). Where the repayment relates to a cost rental dwelling, a copy of the cost rental designation

² <https://www.irishstatutebook.ie/eli/2021/act/25/enacted/en/html>.

issued by the Minister for Housing, Local Government and Heritage must be retained.

5 Designated Centres

Section 83DB(5) provides that a residential property will be a qualifying relevant residential unit where, in the **18-month period** commencing on the day after the date of acquisition, the property is registered as a designated centre under Part 8 of the Health Act 2007³.

Designated centres provide care in the community (independent living) to children and adults with special needs. The Chief Inspector of Social Services in the Health Information and Quality Authority (HIQA) is responsible for the registration and inspection of these centres under the Health Act 2007.

5.1 Clawback in relation to Designated Centres

The legislation provides for a repayment to be clawed back by Revenue where a residential property is not registered as a designated centre for a continuous period of at least 10 years after the qualifying date.

5.2 Specific records to be retained – Designated Centres

The accountable person is obliged to retain records in support of the repayment claim for 6 years from the qualifying date (subsection (20) and section 128A). Where the repayment relates to a designated centre, a copy of the certificate(s) of registration as a designated centre must be retained.

6 Children's Residential Centres

Section 83DB(6) provides that a residential property will be a qualifying relevant residential unit where, in the **18-month period** commencing on the day after the date of acquisition, it is registered as a children's residential centre under Part VIII of the Child Care Act 1991⁴.

Children's residential centres provide homes for children in care. Children's residential centres are registered and inspected by the Child and Family Agency (TÚSLA) under the Child Care Act 1991.

6.1 Clawback in relation to Children's Residential Centres

³ <https://www.irishstatutebook.ie/eli/2007/act/23/enacted/en/html>.

⁴ <https://www.irishstatutebook.ie/eli/1991/act/17/enacted/en/html>

The legislation provides for a repayment to be clawed back by Revenue where a residential property is not registered as a children's residential centre for a continuous period of at least 10 years after the qualifying date.

6.2 Specific records to be retained – Children's Residential Centres

The accountable person is obliged to retain records in support of the repayment claim for 6 years from the qualifying date (subsection (20) and section 128A). Where the repayment relates to a children's residential centre, a copy of the certificate(s) of registration as a children's residential centre must be retained.

7 Amount of repayment

The amount of stamp duty to be repaid by Revenue is calculated using the formula –

A - B where

- A:** is the stamp duty paid at the higher rate of 10% that was attributable to the qualifying relevant residential unit
- B:** is the stamp duty that would have been payable had the 10% rate of duty not applied. (The standard rates of stamp duty applying on the acquisition of residential property are 1% on values up to €1m and 2% on values exceeding €1m.)

An instrument may have been executed in respect of a number of residential properties, but not all of these may subsequently qualify for a repayment, and thereby become a qualifying relevant residential unit. Where this occurs, the stamp duty to be repaid must be apportioned between the properties that qualify for a repayment and those that do not.

7.1 Examples of calculation of repayment

7.1.1 All units are qualifying relevant residential units

Company A purchases 15 houses in September 2021 for €5.25m and pays stamp duty of €525,000. In December 2021 it leases all 15 houses under a 20-year lease to Fingal County Council for use as social housing. As all of the houses have become "qualifying relevant residential units" by virtue of satisfying the condition under section 83DB(3), the company can claim the maximum repayment of stamp duty possible.

If Company A had not been liable to the 10% rate of duty, it would have paid stamp duty of €95,000 (€1m @ 1% and €4.25m @ 2%).

The repayable amount, using the formula A - B, is therefore €525,000 - €95,000 = €430,000.

7.1.2 Only some units are qualifying relevant residential units

Company B purchases 12 houses in January 2023. The 12 houses cost €1.25 million in total and the 10% rate is applied: €1.25m x 10% = €125,000 Total Stamp Duty Paid.

In May 2023, 3 of the houses are designated as children's residential centres and thus become qualifying relevant residential units, so Company B is entitled to a partial repayment of stamp duty in respect of these 3 houses. The combined value of the 3 houses (when purchased in January) was €312,000.

Step 1 – calculate stamp duty @ 10% rate attributable to the qualifying units

The stamp duty paid that was attributable to 3 qualifying units is calculated as follows –

Stamp Duty paid x Value of qualifying units
Total Value of Units

$$\frac{€125,000 \times €312,000}{€1,250,000} = \mathbf{€31,200}$$

Step 2 – calculate notional stamp duty @ standard rates attributable to the qualifying units

Had the 10% rate not applied to the acquisition of the 12 houses, the stamp duty that would have been payable on the transaction would have been –

$$((€1\text{m} \times 1\%) + (€250,000 \times 2\%)) = €15,000$$

Had the standard rates applied, the stamp duty that would have been attributable to the 3 qualifying units would have been:

Notional Stamp Duty Payable x Value of qualifying units
Total Value of Units

$$\frac{€15,000 \times €312,000}{€1,250,000} = \mathbf{€3,744}$$

Step 3 – calculate the repayment

A (Stamp Duty Paid) – B (Notional Stamp Duty Payable)

$$A - B (\mathbf{€31,200} - \mathbf{€3,744}) = \mathbf{€27,456 \text{ Repayment Due}}$$

7.1.3 Time limits for repayment

Seán purchases 20 houses in December 2022 and pays stamp duty at the rate of 10%. In April 2023, he obtains a cost rental designation from the Minister for Housing, Local Government and Heritage in respect of 4 of the houses and receives a partial repayment of stamp duty in respect of those 4 houses.

In June 2023, Seán obtains another cost rental designation in respect of 5 of the houses he purchased in December. Since it is over 6 months since he acquired the properties, he will not be entitled to a repayment of the stamp duty he paid in respect of those houses.

8 Making a repayment claim

A repayment may be claimed once the qualifying conditions are satisfied, within 4 years from the following qualifying dates –

1. Social housing lease – the date the lease is entered into.
2. Cost rental dwelling – the date the property is designated as a cost rental dwelling.
3. Designated centre – the date the property is registered as a designated centre.
4. Children’s residential centre – the date the property is registered as a children’s residential centre.

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)⁵ 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.

⁵ 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.

The following supporting documentation is required to make a claim –

- a signed declaration. The S83DB declaration is available here: [S83DB Declaration](#).
- one of the following, depending on which type of claim you are making –
 1. Social housing lease – a copy of the lease,
 2. Cost rental dwelling – a copy of the cost rental designation,
 3. Designated centre – a copy of the designated centre registration certificate,
 4. Children’s residential centre – a copy of the children’s residential centre registration certificate.
- a signed consent form is required only where there are multiple accountable persons. You should decide which accountable person makes the claim and receives 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.) The S83DB consent form is available here: [S83DB 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.

9 Incorrect claims

Section 83DB(18) 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 untrue 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.

10 Clawback of repayment

Section 83DB makes provision for a repayment of stamp duty to be made where a property is put to a specific use subsequent to its acquisition. Section 83DB(13) contains a clawback provision which will be triggered when the property is no longer put to that use.

A formula is used to calculate the amount of the clawback - $A \times [10 - Y / 10]$, where –

A: is the stamp duty repaid that was attributable to the qualifying relevant residential unit, and

Y: is the number of years (part of a year is treated as a full year) that have passed since the qualifying date.

The formula operates by time apportioning the stamp duty repaid over the 10-year period, with the amount of stamp duty to be clawed back being the amount that is attributable to the part of the 10-year period remaining after the date on which –

- a **social housing lease** is terminated within the period of 10 years after the date on which it is executed, or
- the property is no longer registered as a **designated centre**, or
- the property is no longer registered as a **children's residential centre**.

Interest is payable (at the daily rate of 0.0219%) on a clawback amount from the date on which the repayment is made to the date on which the clawback amount is repaid to Revenue.

Where an accountable person fails to pay the clawback amount, Revenue may raise an assessment for this amount. Where there is more than one accountable person, each person is jointly and severally liable in relation to the stamp duty liability on the original acquisition and any clawback that may arise in relation to a repayment of stamp duty.

11 Record-keeping requirements

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 83DB, subsection (20) provides that the date on which the 6-year period commences is the qualifying date.

Example

Linda acquires 12 houses on 1 January 2023 and, on the same day, files a stamp duty return and pays stamp duty at a rate of 10% pursuant to section 31E. The 6-year records retention period in relation to the stamp duty liability commences on 1 January 2023, in accordance with section 128A. On 1 March 2023, 3 of the 12 houses are designated as designated centres under the Health Act 2007, and Linda claims a stamp duty repayment under section 83DB. The commencement of the 6-year record-retention period in relation to the repayment claim is 1 March 2023 (instead of 1 January 2023), by virtue of subsection (20).

12 Information sharing

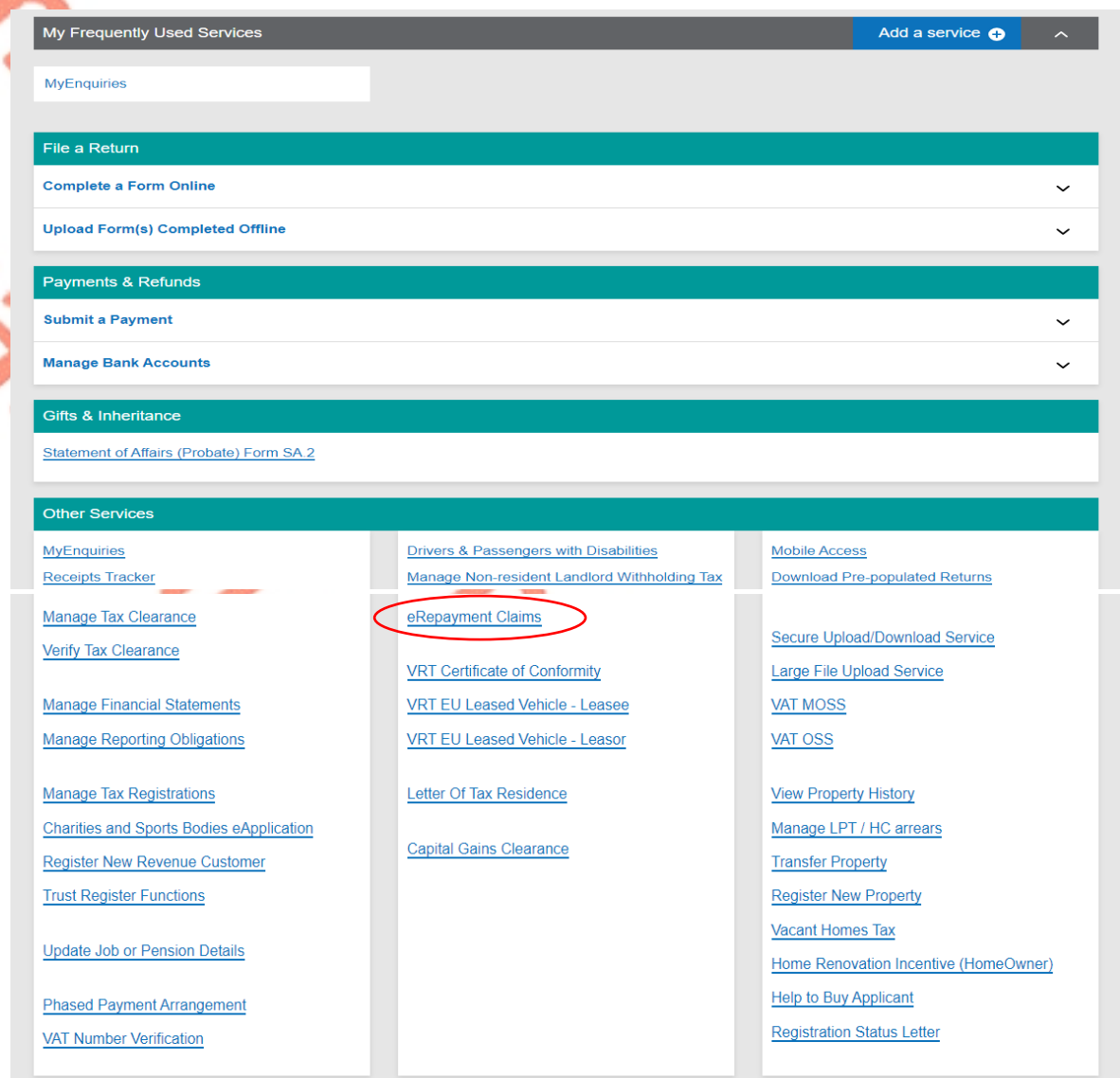
Subsection (21) permits Revenue to request certain information from the Minister for Housing, Local Government and Heritage, the Minister for Health or the Minister for Children, Equality, Disability, Integration and Youth for the purposes of verifying a repayment claim under section 83DB.

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.



The screenshot displays the 'My Frequently Used Services' section of the ROS My Services home page. The page is organized into several categories:

- My Frequently Used Services:** Includes 'MyEnquiries', 'File a Return', 'Complete a Form Online', and 'Upload Form(s) Completed Offline'.
- Payments & Refunds:** Includes 'Submit a Payment' and 'Manage Bank Accounts'.
- Gifts & Inheritance:** Includes 'Statement of Affairs (Probate) Form SA 2'.
- Other Services:** A grid of links for various services, with 'eRepayment Claims' circled in red.

Other Services	Other Services	Other Services
MyEnquiries	Drivers & Passengers with Disabilities	Mobile Access
Receipts Tracker	Manage Non-resident Landlord Withholding Tax	Download Pre-populated Returns
Manage Tax Clearance	eRepayment Claims	Secure Upload/Download Service
Verify Tax Clearance	VRT Certificate of Conformity	Large File Upload Service
Manage Financial Statements	VRT EU Leased Vehicle - Lessee	VAT MOSS
Manage Reporting Obligations	VRT EU Leased Vehicle - Leasor	VAT OSS
Manage Tax Registrations	Letter Of Tax Residence	View Property History
Charities and Sports Bodies eApplication	Capital Gains Clearance	Manage LPT / HC arrears
Register New Revenue Customer		Transfer Property
Trust Register Functions		Register New Property
Update Job or Pension Details		Vacant Homes Tax
Phased Payment Arrangement		Home Renovation Incentive (HomeOwner)
VAT Number Verification		Help to Buy Applicant
		Registration Status Letter

Figure 1 - eRepayments Service

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 –

The screenshot shows the myAccount home page with four main service tiles:

- PAYE Services** (blue header): Includes links for Manage Your Tax 2023, Review Your Tax 2019-2022, Update Job or Pension Details, Claim Unemployment Repayment 2023, Create a Summary of Your Pay and Tax Details, Receipts Tracker, and View your Employment Detail Summary (EDS) documents.
- Property and Land Services** (orange header): Includes links for Local Property Tax (LPT), Home Renovation Incentive, Help To Buy, LPT Valuation Guide, Claim Mortgage Interest Relief, Property Ownership Transfer, and Register New Property.
- Vehicle Services** (green header): Includes links for Drivers & Passengers with Disabilities, VRT Certificate of Conformity, VRT Calculator, and VRT EU Leased Vehicle – Leasee.
- Payments/Repayments** (light blue header): Includes links for Make a Payment, View Payments History, and eRepayments (highlighted in yellow).

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.

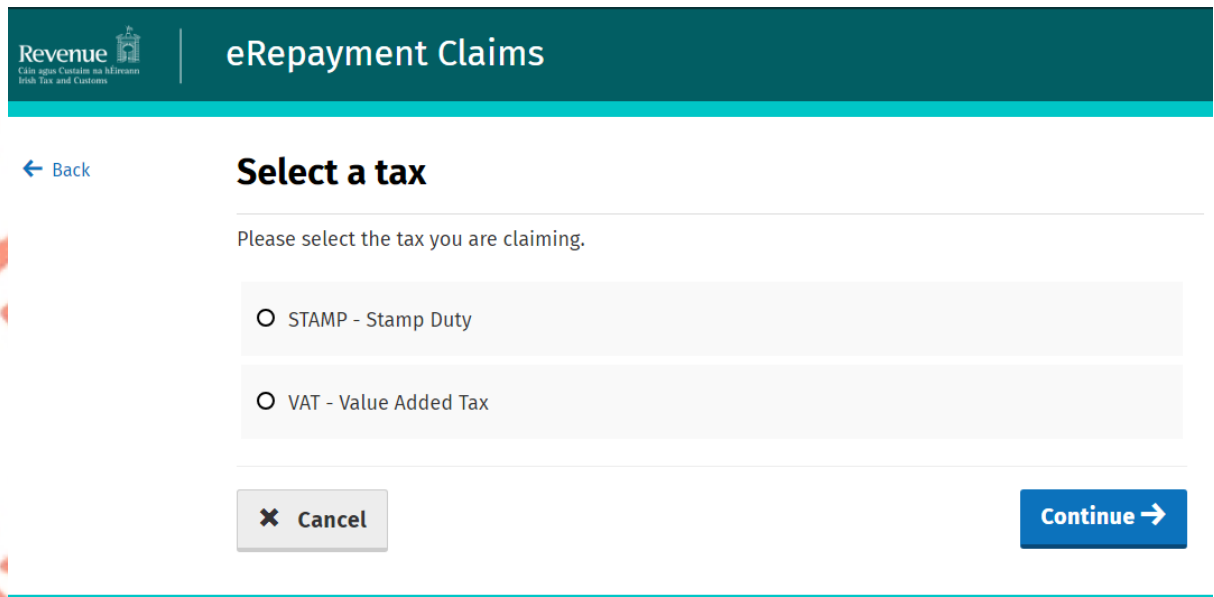
The screenshot shows the eRepayment Claims welcome page with the following elements:

- Header:** Revenue logo and "eRepayment Claims".
- Message:** "If you have recently changed Banking Provider please ensure you update your Bank Account Details as part of your claim."
- Navigation:** "Back to myAccount" link.
- Section:** "Welcome to eRepayment Claims".
- Make a new claim:** Description of the service and a "Make a claim" button.
- Previous Claims:** Description of the service and a "Manage your claims" link.

Figure 3 - eRepayments Welcome Page

Step 3

Select STAMP – Stamp Duty. Click Continue.



Revenue
Cain agus Contáirín na hÉireann
Tax and Customs

eRepayment Claims

← Back

Select a tax

Please select the tax you are claiming.

STAMP - Stamp Duty

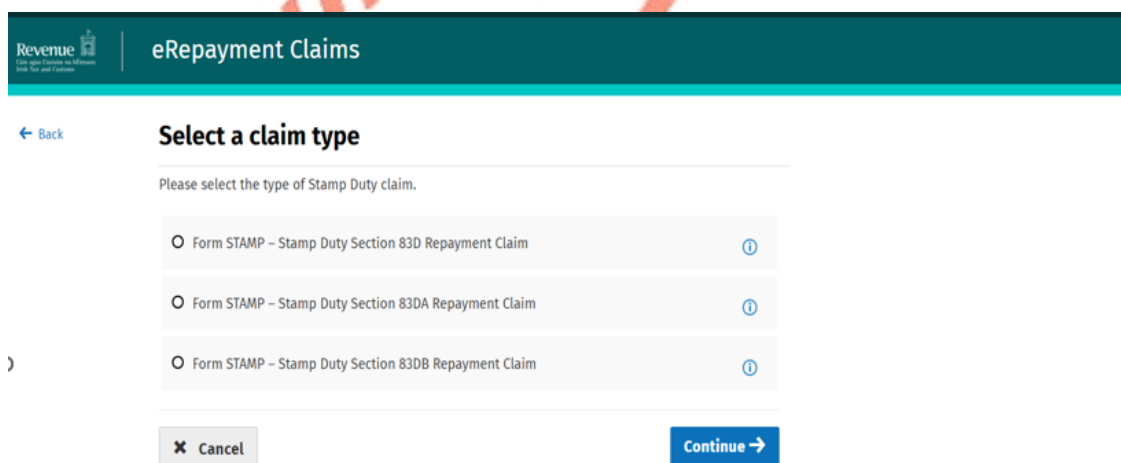
VAT - Value Added Tax

✕ Cancel Continue →

Figure 4 - Select Stamp Duty Option

Step 4

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



Revenue
Cain agus Contáirín na hÉireann
Tax and Customs

eRepayment Claims

← Back

Select a claim type

Please select the type of Stamp Duty claim.

Form STAMP - Stamp Duty Section 83D Repayment Claim ⓘ

Form STAMP - Stamp Duty Section 83DA Repayment Claim ⓘ

Form STAMP - Stamp Duty Section 83DB Repayment Claim ⓘ

✕ Cancel Continue →

Figure 5 - Select Section 83DB 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

Stamp Duty Section 83DB Repayment claim – Section 83DB of the Stamp Duties Consolidation Act 1999 provides for a partial repayment of stamp duty.

It applies where the higher residential rate of 10% was paid in respect of properties that are subsequently put to use in one of the following ways:

- Social Housing Leases – within 24 months of acquisition, the property is let to a local authority or Approved Housing Body for social housing purposes.
- Cost rental dwellings – within six months of acquisition, the property is designated as a cost rental dwelling. The designation is granted under Part 3 of the Affordable Housing Act 2021.
- Designated centres – within 18 months of acquisition, the property is registered as a designated centre. The designation is granted under Part 8 of the Health Act 2007.
- Children's residential centres – within 18 months of acquisition, the property is registered as a children's residential centre. The designation is granted under Part 8 of the Child Care Act 1991.
- A claim under Section 83DB is made on a self-assessment basis. You should ensure you are eligible for this repayment before submitting a claim.

Who is it for?

A repayment claim under Section 83DB may be made by an accountable person where the conditions relating to one of the options listed above are met.

What do I need?

- ✓ Valid Stamp Duty Document ID (available on Stamp Certificate) in respect of the acquisition of the qualifying property.
- ✓ Where the Stamp Duty return involves more than 1 property, the value of the property that is the subject of the claim.
- ✓ Signed Declaration.
- ✓ Consent form if there is more than one accountable person.
- ✓ Bank details of the accountable person if the person making the claim is not the person who filed the Stamp Duty return.
- ✓ One of the following documents specific to each of the four options:
 - Social Housing Leases – a copy of the Lease
 - Cost rental dwellings – a copy of the cost rental designation
 - Designated centres – a copy of the designated centre registration certificate
 - Children's residential centres – a copy of the children's residential centre registration certificate.

How long does it take?

About 10 minutes for most people per claim. The steps are as follows:

- Step One:**
Enter Stamp Duty Document ID
- Step Two:**
Claim Details Screen
- Step Three:**
Supporting documentation (include Consent form, where applicable)
- Step Four:**
Bank account details, if you are not the original filer
- Step Five:**
Summary and Declaration
- Step Six:**
Sign and Submit

Figure 6 - Overview Screen

Step 6

Enter the relevant Stamp Duty Document ID and click Continue.

Stamp Duty Return Document ID


Section 83DB Repayment Claim

Please enter a valid Stamp Duty Document ID

Stamp Duty Document ID

← Back


⏻ Close

Save & Close 

Continue →

Figure 7 - Document ID Screen

Step 7

Some fields on the Claim Details screen are pre-populated from the Stamp Duty Return 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.

eRepayment Claims

Claim Details


Section 83DB Repayment Claim

- Let to an approved housing authority for the purposes of social housing
- Designated as a cost rental dwelling
- Registered as a designated centre
- Registered as a children's residential centre

Enter the details requested below.

Stamp Duty Document ID:

Type of relief

Date of acquisition of the property

Stamp Duty paid on this return

Value of properties on this return

Number of properties included in this claim

Value of properties included in this claim

Number of previous claims made

[Add date](#)

← Back

⏻ Close

Save & Close 

Continue →

Figure 8 - Claim Details Screen

Step 8

This screen lists the mandatory documentation to be uploaded to your claim. The example below shows the documents required for a Social Housing Lease claim type. This selection will change according to the Type of relief selected on the Claim Details screen – see **Step 7**.

A template S83DB Declaration is available here: [Section 83DB Declaration](#)

A template S83DB Consent form (See **Documentation required** on first page of this document) is available here: [S83DB Consent form](#).

Click Add each time you wish to attach a document. When the documents have been attached, click Continue.

eRepayment Claims

Attachments

Form STAMP – Stamp Duty Section 83DB Repayment Claim

Supporting documentation should be maintained for a period of 6 years, and can be requested at any stage to support a claim.

Please attach the following to your claim:

1. Signed Declaration
2. Copy of Lease

Additional supporting documentation can also be attached below

Attachments

No attachments added yet. [Add +](#)

Cancel **Back** **Close** **Save & Close** **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.

eRepayment Claims

Bank Details

Form STAMP – Stamp Duty Section 83DB Repayment Claim

Please fill in the bank details to be used by Revenue to make an electronic refund for this Claim.

Name of the account holder

BIC (Bank Identifier Code)

IBAN (International Bank Account Number)

✕ Cancel

⏪ Back

⏻ Close

Save & Close

Continue →

Figure 10 - Bank Details Screen

Step 10

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

Summary

Form STAMP – Stamp Duty Section 83DB Repayment Claim

Personal Details	
PPSN:	[REDACTED]
Name:	[REDACTED]
Claim Details Edit	
Stamp Duty Document ID:	[REDACTED]
Type of relief	Designated centres
Duty Paid	€30,000.00
Value of properties in this claim	€50,000.00
Date of acquisition of the property	30/05/2023
Number of properties included in this claim	1
Number of previous claims made	0
Value of properties on Stamp Duty Return	€300,000.00
Date the property was registered as a designated centre (designated centres)	
Property #1	04/07/2023
Tax Repayment Amount	
Net Repayable Amount	€4,500.00

Bank Details Edit	
Account Name:	STAMP RDI
BIC:	IPBSIE2D
IBAN:	*****5678

Customer comments

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 repayment 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 repayment 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 repayment I have claimed meets the provisions of Section 83DB of the Stamp Duties Consolidation Act (SDCA) 1999.
- c. I am aware that if the property is not retained in accordance with subsection 13(a), (b) or (c) for a term of at least 10 years, there will be a clawback of Stamp Duty repaid together with accrued interest.

Please tick this box if the declaration is correct

Navigation buttons:

Figure 12 - Summary Screen Declaration

Step 11

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

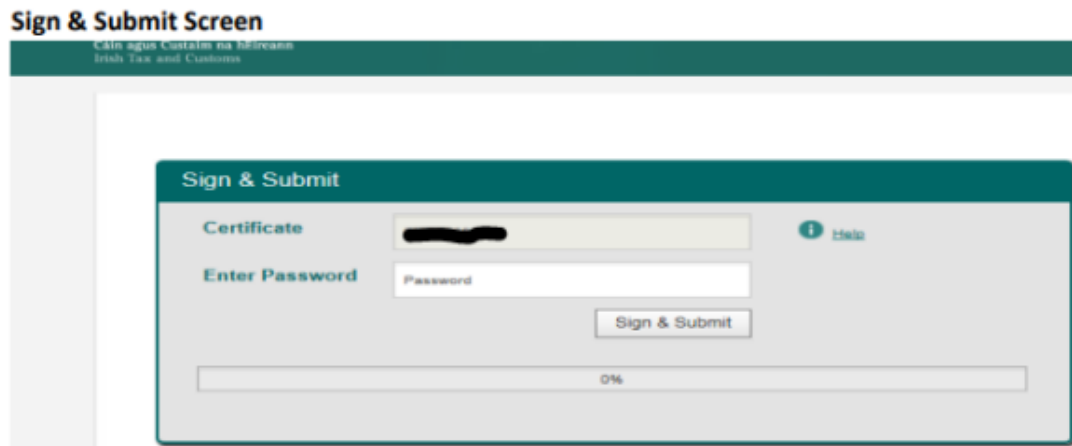


Figure 13 – ROS Sign & Submit Screen

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

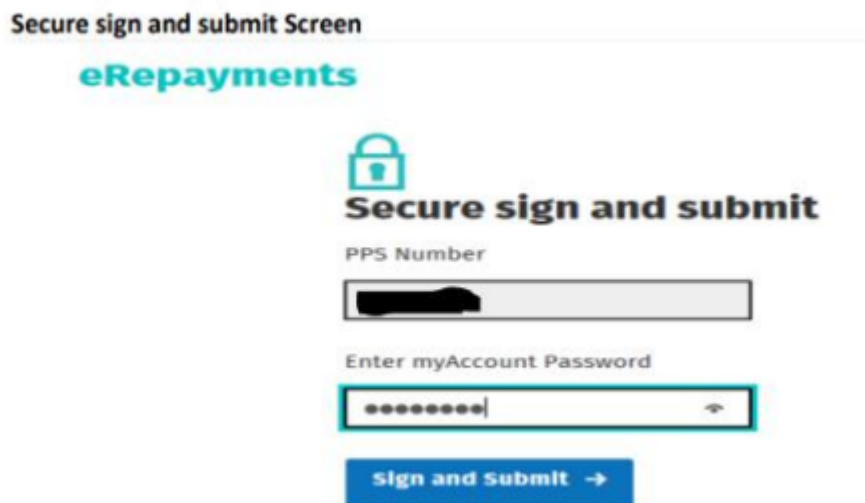


Figure 14 - myAccount Sign and Submit Screen

Step 12

The Acknowledgement Screen acknowledges you have submitted your repayment claim.

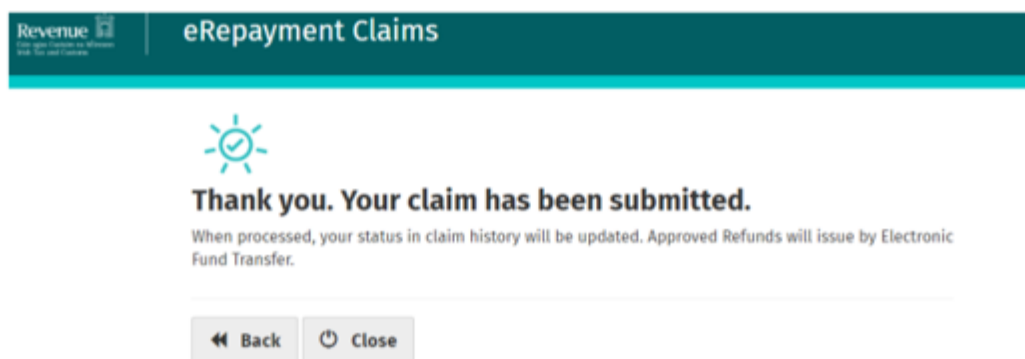


Figure 15 - Acknowledgement Screen

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.

Step 13

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

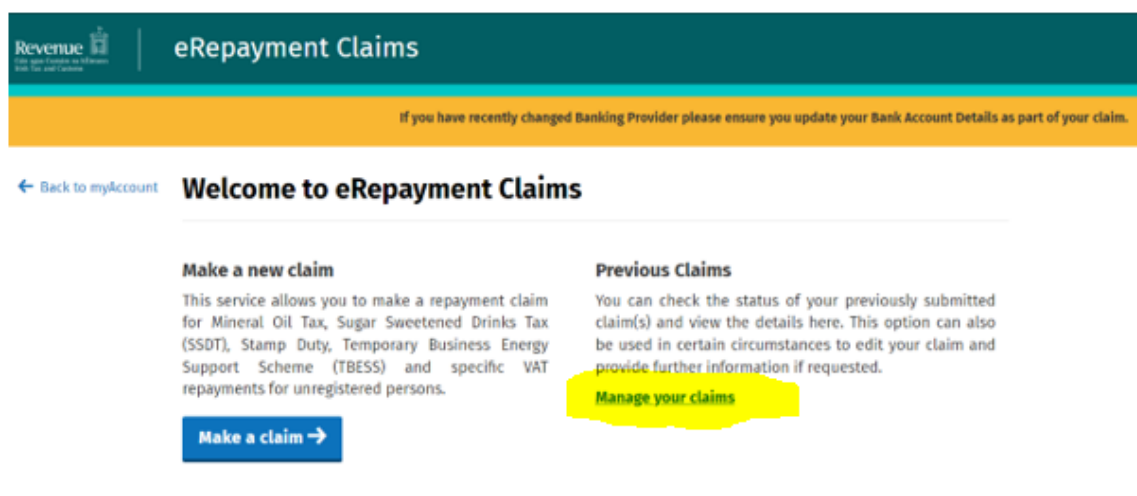


Figure 16 - Welcome Screen