
Declare and pay a Clawback of Stamp Duty on ROS

Document updated July 2019

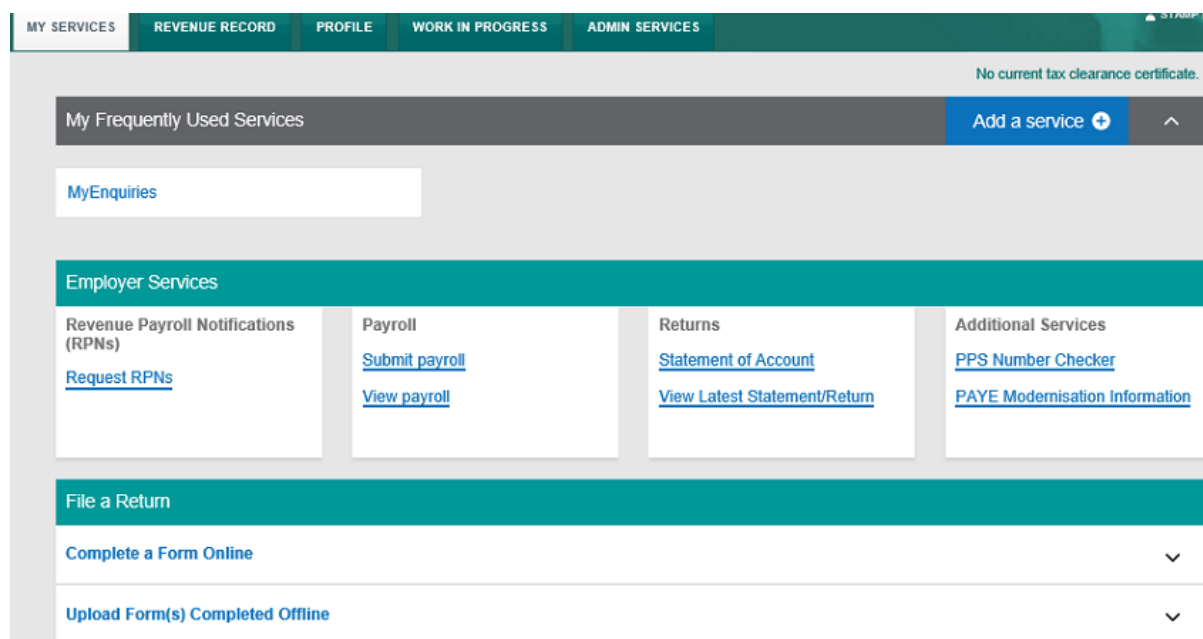
1. Full amount of Stamp duty is being clawed back

To declare a clawback through ROS and pay the Stamp Duty and interest, you should follow the instructions set out below. For a partial clawback, see 2. below.

Step 1: Log into ROS

Step 2: From the **My Services** menu **File a Return** section

- click **Complete a Form Online**



The screenshot shows the ROS 'My Services' menu. At the top, there are navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. A notification at the top right states 'No current tax clearance certificate.' Below this is a 'My Frequently Used Services' section with an 'Add a service +' button. A search bar labeled 'MyEnquiries' is present. The 'Employer Services' section contains four columns of links: Revenue Payroll Notifications (RPNs) with 'Request RPNs', Payroll with 'Submit payroll' and 'View payroll', Returns with 'Statement of Account' and 'View Latest Statement/Return', and Additional Services with 'PPS Number Checker' and 'PAYE Modernisation Information'. The 'File a Return' section is highlighted in teal and contains two options: 'Complete a Form Online' and 'Upload Form(s) Completed Offline', both with dropdown arrows.

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- select Tax Type **Stamp Duty**,

The screenshot shows the 'Employer Services' navigation bar with four main categories: Revenue Payroll Notifications (RPNs), Payroll, Returns, and Additional Services. Each category contains several links. Below this, the 'File a Return' section is visible, featuring a 'Complete a Form Online' heading and a search bar. A dropdown menu is open, showing a list of tax types: PAYE-Emp, Income Tax, C&E, CAT, and Stamp Duty. The 'Stamp Duty' option is highlighted in blue.

- select Return Type **Declare Clawback**,

This screenshot is similar to the previous one, showing the 'Employer Services' navigation bar and the 'File a Return' section. In this instance, the dropdown menu is open to the 'Upload Form(s) Completed Online' section. The dropdown list includes: Stamp Duty Return, Amend Stamp Duty Ret, Declare Clawback (highlighted in blue), and Number of Counterpar.

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- click **File Return**.

The screenshot shows the 'Employer Services' section of the ROS system. It is divided into four columns: Revenue Payroll Notifications (RPNs) with a 'Request RPNs' link; Payroll with 'Submit payroll' and 'View payroll' links; Returns with 'Statement of Account' and 'View Latest Statement/Return' links; and Additional Services with 'PPS Number Checker' and 'PAYE Modernisation Information' links. Below this is the 'File a Return' section, which includes a 'Complete a Form Online' option with a dropdown for 'Stamp Duty' and a 'Declare Clawback' dropdown, followed by a 'File Return' button. There is also an 'Upload Form(s) Completed Offline' option.

Step 3: Enter the Document ID number in the field provided and click **Search**.

The screenshot shows the 'Stamp Duty' search interface. At the top, there is a 'Form Help' section with an information icon and text: '* Denotes a Required Field' and 'Click on [Leagan Gaeilge](#) to view the form in Gaeilge.' Below this is a search bar with the text 'Search for a Filed Document'. Underneath the search bar is a 'Document ID' label and an empty text input field. At the bottom of the search area are three buttons: 'Cancel', 'Clear', and 'Search'.

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Step 4: At the bottom of the **Summary & Calculation Screen**, click **Clawback**.

The screenshot displays the 'Summary and Calculation' screen in a web browser. The page shows a summary of stamp duty payable, counterpart details, return summary, and credits. The 'Clawback' button is highlighted in red.

Duty Payable	
Duty Payable	€ 0.00

Counterpart	
Counterpart Document ID	
Counterpart Duty	€ 0.00

Return Summary	
Document	
Duty	€ 0.00
Total Penalties	€ 0.00
Total Liability	€ 0.00
Return Liability	€ 0.00

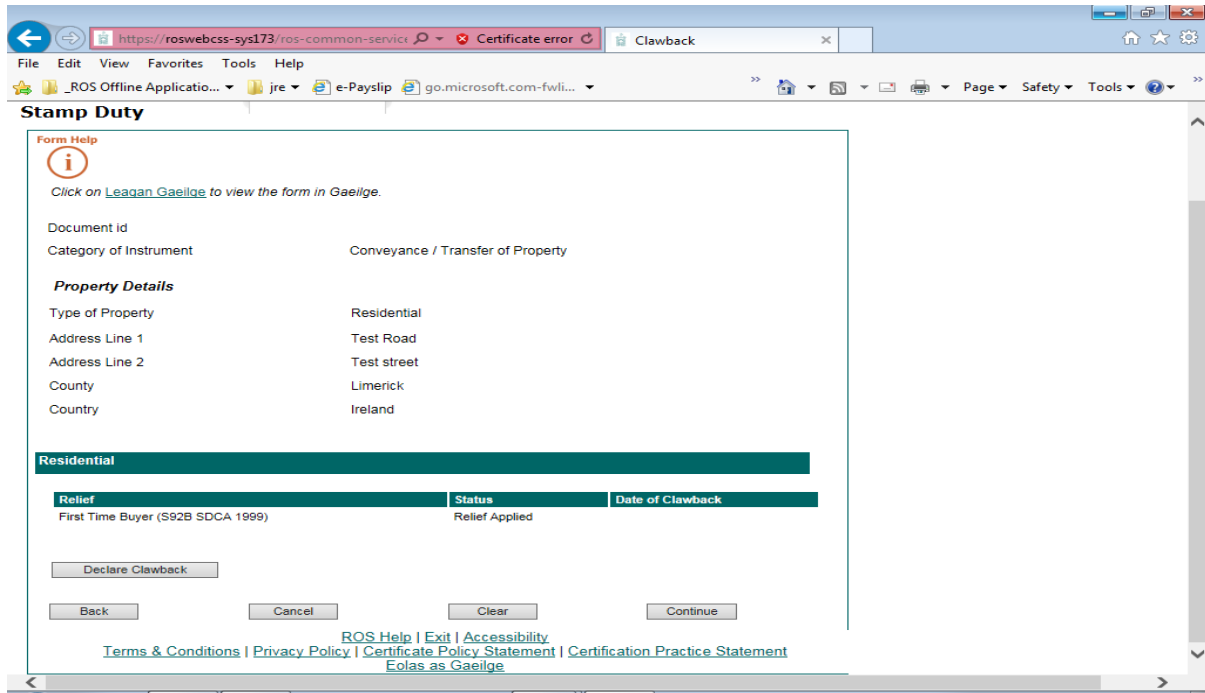
Credits	
Total Credits	€ (0.00)
Balance Outstanding	€ 0.00
Payment Due Date	15/12/2007

Buttons: Back, Print, Cancel, List All Details, Clawback

Footer: [ROS Help](#) | [Exit](#) | [Accessibility](#) | [Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

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Step 5: The **Clawback Screen** will appear and show relief(s) previously claimed on the return.



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Step 6: Click on Declare Clawback.

The screenshot shows a web browser window with the URL https://roswebcss-sys173/ros-common-services/estamping.html?_flowExecutionKey=_c8FC.... The page title is "Stamp Duty".

Form Help
Click on [Leagan Gaeilge](#) to view the form in Gaeilge.

Document id
Category of Instrument: Conveyance / Transfer of Property

Property Details

Type of Property	Residential
Address Line 1	Test Road
Address Line 2	Test street
County	Limerick
Country	Ireland

Residential

Relief	Status	Date of Clawback
First Time Buyer (S92B SDCA 1999)	Relief Applied	

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Step 7: Select from the drop-down menu the exemption or relief for which you are declaring a clawback and enter date from which the clawback is due. Click **Continue**.

The screenshot shows a web browser window with the URL <https://roswebcss-sys173/ros-common-service>. The page title is "Clawback". The browser shows a "Certificate error" warning. The Revenue logo is visible in the top left, and navigation tabs for "MY SERVICES", "REVENUE RECORD", "PROFILE", "WORK IN PROGRESS", and "ADMIN SERVICES" are at the top. The main heading is "Stamp Duty".

Form Help

i * Denotes a Required Field
Click on [Leagan Gaeilge](#) to view the form in Gaelige.

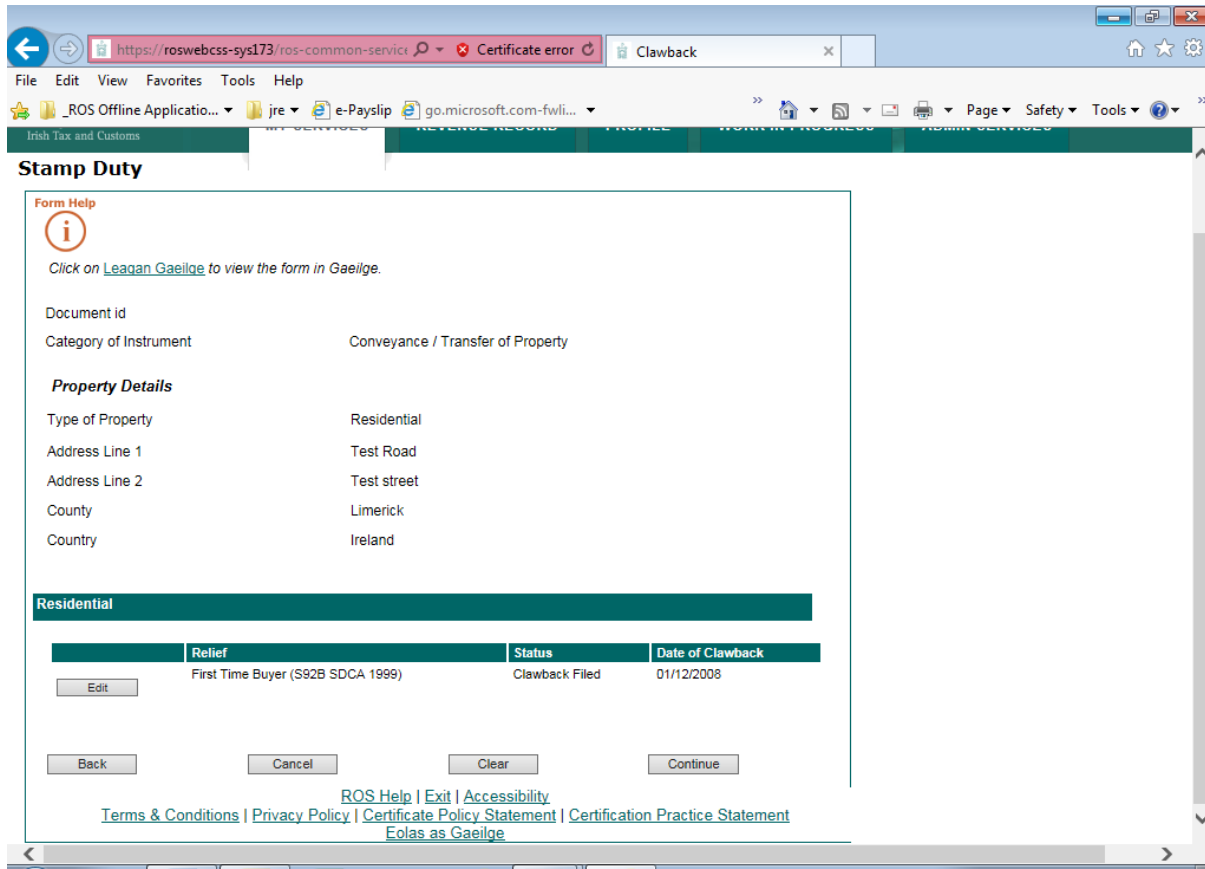
Document id
Category of Instrument: Conveyance / Transfer of Property
Relief for Clawback: (Selected: **First Time Buyer (S92B SDCA 1999)**)
Date Clawback Due:

Buttons: Back, Cancel, Clear, Continue

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Step 8: The **Clawback Screen** will display and show the clawback details as filed. If all is in order click **Continue**.



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Step 9: The **Summary & Calculation Screen** will then display showing the outstanding balance on the return, that is, the clawback penalty plus clawback interest. If all is in order, click **Continue to Submit** at the end of the **Summary & Calculation Screen**.

The screenshot shows a web browser window with the URL <https://roswebcss-sys173/ros-common-service>. The page title is "Summary and Calculation ...". The browser shows a "Certificate error" warning. The page content is as follows:

Document		
Duty	€ 0.00	€ 0.00
Total Penalties	€ 0.00	
Total Liability		€ 0.00
Clawback		
Clawback Penalty	€ 10,000.00	€ 10,000.00
Clawback Interest	€ 6,822.45	
Rounded Interest	€ 6,820.00	
Interest After Mitigation		€ 6,820.00
Total Clawback Liability		€ 16,820.00
Return Liability		€ 16,820.00
Credits		
Total Credits		€ (0.00)
Balance Outstanding		€ 16,820.00
Payment Due Date		15/12/2007

At the bottom of the table, there is a "List All Details" button. Below the table, there are four buttons: "Back", "Print", "Cancel", and "Continue to Submit". At the very bottom of the page, there are several links: [ROS Help](#), [Exit](#), [Accessibility](#), [Terms & Conditions](#), [Privacy Policy](#), [Certificate Policy Statement](#), [Certification Practice Statement](#), and [Eolas as Gaeilge](#).

Step 10: You will then be brought to the ROS payment screen where you can select to file with or without payment. Continue to **Sign & Submit**.

Details of the clawback return/declaration will display in your ROS inbox.

Where a clawback is submitted without payment of the clawback penalty, interest will continue to accrue until the penalty has been paid.

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2. Partial clawback of Stamp Duty

Some reliefs may provide for a partial clawback. For example, in the case of young trained farmer relief there is a partial clawback where only part of the land transferred is sold on within the clawback period.

Example

On 2 January 2017 "A" purchased 80 hectares of land valued at €250,000. A Stamp Duty return was filed, Stamp Duty was calculated at €5,000 and exemption under S81AA SDCA 1999 claimed.

On 4 February 2017 "A" sold (part disposal) 30 hectares of this land for €110,000 when the 80 hectares was then valued at €265,000.

On 10 December 2017 "A" purchased 20 hectares for €60,000 and did not re-invest the balance of €50,000 (€110,000 - €60,000).

A partial clawback of duty is applicable, as all proceeds from the disposal were not re-invested in other land within one year from such disposal and the clawback is calculated as follows:

$$S \times \frac{N}{V} \quad \text{i.e.} \quad \frac{€5,000 \times €50,000}{€265,000}$$

Where :

S = the amount of Stamp Duty which would have been charged on the instrument, in the first instance, had the relief not applied

N = the amount of the proceeds from the disposal/part disposal which was not re-invested in acquiring other land

V = the market value of all the land, in respect of which relief applied, immediately before the disposal/part disposal of the land

To declare a clawback through ROS where only part of Stamp Duty paid is being clawed back, you should follow the instructions set out below. For a clawback of the full amount of the Stamp Duty paid, see 1. above.

Step 1: Log into ROS.

Step 2: From the **My Services** menu **File a Return** section

- click **Complete a Form Online**
- select Tax Type **Stamp Duty**
- select Return Type **Declare Clawback** and

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- click **File Return**

Step 3: Enter the Document ID number in the field provided and click **Search**.

Step 4: At the bottom of the **Summary & Calculation Screen**, click **Clawback**.

The screenshot displays a web browser window with the URL https://roswebcs-sys183/ros-common-services/estamping.html?_flow. The page title is "Summary and Calculation ...". The main content area shows a calculation for stamp duty on a consideration of €250,000.00. The "Duty" section shows a duty of €5,000.00, which is offset by "Transfers to Young Trained Farmers (S81AA 1999)" of €(5,000.00), resulting in a "Duty Payable" of €0.00. The "Return Summary" section shows a "Document" with a "Duty" of €0.00 and a "Total" of €0.00. The "Credits" section shows "Total Credits" of €(0.00) and a "Balance Outstanding" of €0.00. The "Payment Due Date" is 15/02/2017. At the bottom, there are buttons for "List All Details", "Clawback", "Back", "Print", and "Cancel".

Consideration		
€250,000.00		
Duty		
Duty	€ 5,000.00	
Duty Reliefs / Exemptions		
Transfers to Young Trained Farmers (S81AA 1999)	€ (5,000.00)	

Duty Payable	€ 0.00	
Return Summary		
Document		
Duty	€ 0.00	€ 0.00
Total	€ 0.00	
Total Liability		€ 0.00

Return Liability		€ 0.00
Credits		
Total Credits		€ (0.00)

Balance Outstanding		€ 0.00

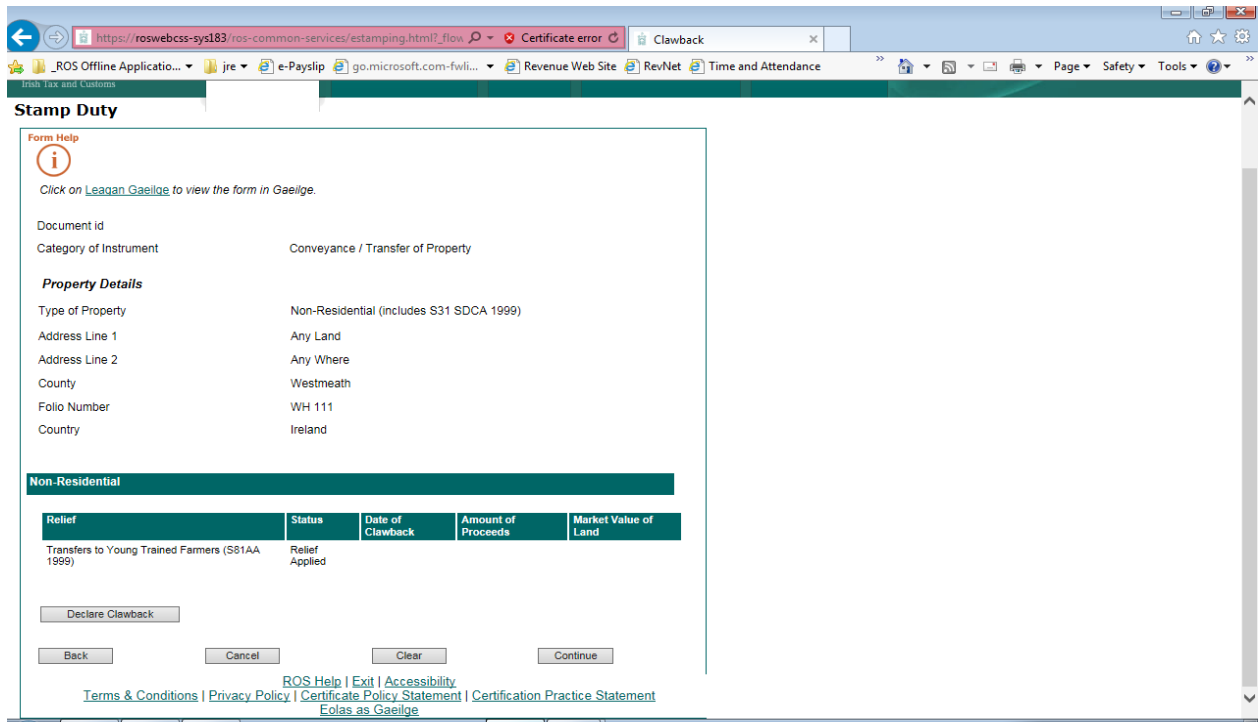
Payment Due Date		15/02/2017

Buttons:

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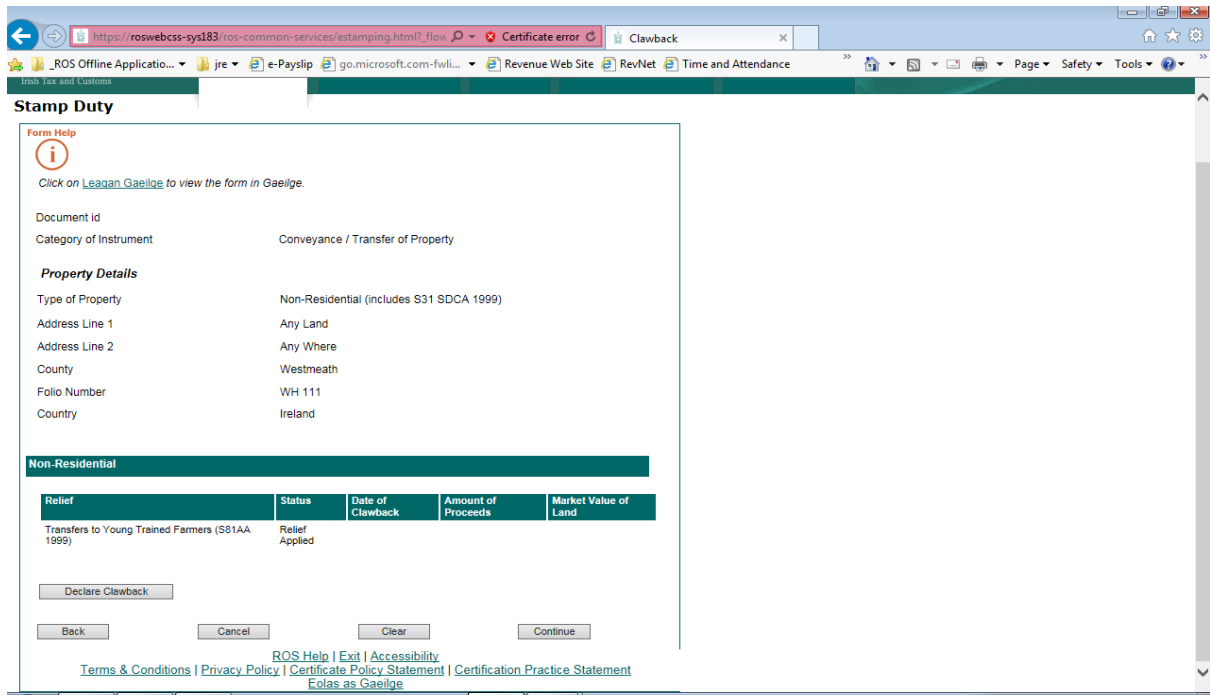
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Step 5: The **Clawback Screen** will appear and show relief(s) previously claimed on the return.



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Step 6: Click on **Declare Clawback**



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Step 7: Select from drop-down menu the exemption or relief for which you are declaring a clawback /partial clawback. Enter relevant data and click **Continue**.

The screenshot shows a web browser window displaying the ROS Stamp Duty form. The browser's address bar shows the URL: <https://roswebcss-sys183/ros-common-services/estamping.html?flow...>. The page header includes the Revenue logo and navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The main heading is "Stamp Duty".

The form itself is titled "Form Help" and includes the following fields and options:

- Document id:** (empty text field)
- Category of Instrument:** Conveyance / Transfer of Property
- Relief for Clawback:** A dropdown menu with the following options: --Please Select, Transfers to Young Trained Farmers (S81AA 1999)
- Date Clawback Due:** (empty date field)
- Market Value of Land:** € (empty text field)
- Amount of Proceeds:** € (empty text field)

At the bottom of the form are four buttons: Back, Cancel, Clear, and Continue. Below the form, there are several links: [ROS Help | Exit | Accessibility](#), [Terms & Conditions](#), [Privacy Policy](#), [Certificate Policy Statement](#), [Certification Practice Statement](#), and [Eolas as Gaeilge](#).

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Step 8: The **Clawback Screen** will display showing clawback details as filed.

The screenshot shows a web browser window displaying the Revenue ROS Clawback screen. The browser address bar shows the URL: https://roswebcss-sys183/ros-common-services/estamping.html?_flow.... The page title is "Clawback". The Revenue logo is visible in the top left corner, and the navigation menu includes "MY SERVICES", "REVENUE RECORD", "PROFILE", "WORK IN PROGRESS", and "ADMIN SERVICES". The "Stamp Duty" section is active, displaying the following form fields:

Form Help	
* Denotes a Required Field	
Click on Leagan Gaeilge to view the form in Gaeilge.	
Document id	
Category of Instrument	Conveyance / Transfer of Property
Relief for Clawback	<input type="text" value="Transfers to Young Trained Farmers ()"/>
Date Clawback Due	<input type="text" value="04/02/2017"/>
Market Value of Land	<input type="text" value="€ 265,000"/>
Amount of Proceeds	<input type="text" value="€ 50,000"/>
<input type="button" value="Back"/> <input type="button" value="Cancel"/> <input type="button" value="Clear"/> <input type="button" value="Continue"/>	

At the bottom of the form, there are links for [ROS Help](#), [Exit](#), [Accessibility](#), [Terms & Conditions](#), [Privacy Policy](#), [Certificate Policy Statement](#), [Certification Practice Statement](#), and [Eolas as Gaeilge](#).

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Step 9: If all in order click **Continue**.

Stamp Duty

Form Help
Click on [Leagan Gaeilge](#) to view the form in Gaeilge.

Document id
Category of Instrument: Conveyance / Transfer of Property

Property Details

Type of Property: Non-Residential (includes S31 SDCA 1999)
Address Line 1: Any Land
Address Line 2: Any Where
County: Westmeath
Folio Number: WH 111
Country: Ireland

Non-Residential

	Relief	Status	Date of Clawback	Amount of Proceeds	Market Value of Land
<input type="button" value="Edit"/>	Transfers to Young Trained Farmers (S81AA 1999)	Partial Clawback Filed	04/02/2017	50,000.00	265,000.00

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The **Summary & Calculation Screen** will then display showing the outstanding balance on the return, that is, the clawback penalty + clawback interest.

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Step 10: If all in order, click **Continue to Submit** at the end of the **Summary & Calculation Screen**.

The screenshot shows a web browser window displaying the 'Summary and Calculation' screen. The page contains a table with the following data:

Category	Value	Value
Duty Payable	€ 0.00	
Return Summary		
Document		
Duty	€ 0.00	€ 0.00
Total	€ 0.00	
Total Liability		€ 0.00
Clawback		
Clawback Penalty	€ 943.00	€ 943.00
Clawback Interest	€ 90.45	
Rounded Interest	€ 90.00	
Interest After Mitigation		€ 90.00
Total Clawback Liability		€ 1,033.00
Return Liability		€ 1,033.00
Credits		
Total Credits		€ (0.00)
Balance Outstanding		€ 1,033.00
Payment Due Date		15/02/2017

At the bottom of the table, there is a 'List All Details' button. Below the table, there are four buttons: 'Back', 'Print', 'Cancel', and 'Continue to Submit'. At the very bottom, there are several links: 'Terms & Conditions', 'Privacy Policy', 'ROS Help | Exit | Accessibility', 'Certificate Policy Statement', and 'Certification Practice Statement'. The text 'Eolas as Gaeilge' is also visible.

Step 11: You will then be brought to the ROS payment screen where you can select to file with or without payment. Continue to **Sign & Submit**.

Details of the partial clawback return/declaration will display in your ROS inbox.

Where a clawback is submitted without payment of the clawback penalty, interest will continue to accrue until the penalty has been paid.

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