

Stamp Duties Consolidation Act 1999 (SDCA)

Introduction to Stamp Duties

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Introduction

The [Stamp Duties Consolidation Act \(SDCA\) 1999](#) consolidates the stamp duty code which was previously contained in the Stamp Act 1891, the Stamp Duties Management Act 1891 and subsequent Finance and Revenue Acts. The SDCA itself has been amended significantly by the annual Finance Acts.

Originally, stamp duty only applied to written documents (known as **instruments**). However, stamp duties chargeable in Ireland now fall into two main categories:

1. Instruments

The **first category** comprises the duties payable on a wide range of legal and commercial instruments, including (but not limited to) conveyances of property, leases of property, share transfer forms and certain agreements.

Prior to 31 December 2009, the duties in this category were denoted by means of stamps affixed to or impressed on the instrument. Following the introduction of the eStamping system, all instruments must be stamped by means of attaching the stamp certificate, obtained under the eStamping system, to the instrument and, depending on the nature of the instrument, may be either *ad valorem* or of a fixed amount.

Where a sale of stock or marketable securities is effected by electronic means (such that no instrument of transfer is created), stamp duty is applied by deeming the transfer order which effects the transfer of securities from seller to purchaser to be an executed instrument of conveyance or transfer of those securities, and therefore an instrument that is chargeable to stamp duty. Further information is available in the [Part 6: Special provisions relating to uncertificated securities Tax and Duty Manual](#) (TDM).

2. Statements

The **second category** comprises duties and levies that are payable by reference to statements. These duties and levies mainly affect banks and insurance companies and include a duty in respect of financial cards (e.g. Credit, ATM, Laser and Charge cards) and levies on certain financial institutions, certain insurance premiums and pension schemes.

The purpose of this TDM is to provide introductory guidance in relation to stamp duties on instruments. It should be read in conjunction with the relevant [Stamp Duty TDM](#) and with the [Stamp Duty Notes for Guidance](#).

Further information on duties and levies payable by reference to **statements** is available in the relevant [Part 9: Levies TDMs](#).

1. Self-Assessment

This TDM sets out the stamp duty position in relation to instruments executed **on or after 7 July 2012** in respect of which the self-assessment regime for stamp duties applies by reference to:

- Section 107 of [Finance Act 2012](#) – which contains the main self-assessment provisions;
- Finance Act 2012 (Section 107) (Specified Date) Order 2012 ([S.I. No 228 of 2012](#)) – which specifies the commencement date of 7 July 2012;
- Stamp Duty (E-Stamping of Instruments and Self-Assessment) Regulations 2012 ([S.I. No. 234 of 2012](#)) – which contains the e-stamping Regulations to take account of self-assessment.

2. How is stamp duty charged on instruments?

The SDCA sets out how stamp duty is to be paid and denoted and the person liable to pay the duty.

Stamp duty is charged on any instrument which falls into one of the heads of charge set out in **Schedule 1** of the SDCA and which falls within the territoriality provisions in **section 2 (1)(b)**, which states that any instrument that:

“is executed in the State or, wherever executed, relates to any property situated in the State or any matter or thing to be done in the State, shall be chargeable with stamp duty.”

Section 1 provides that “instrument” includes every written document.

[Part 1: section 1, Part 2: section 2, and Schedule 1]

3. Unstamped instruments

Instruments which are chargeable to stamp duty but which have not been duly stamped cannot be used as evidence or be available for any purpose, except in a criminal case or in a civil proceeding by the Revenue Commissioners to recover stamp duty.

An instrument that has been stamped by means of the eStamping system is deemed to have been duly stamped notwithstanding any objection relating to the duty.

[Part 10: section 127]

4. Late stamping of instruments

Where stamp duty is not paid by the due date, a statutory interest charge is incurred. Similarly, late filing of a stamp duty return will incur a surcharge. Where interest / surcharge is incurred, the eStamping system will automatically calculate the amounts due. The due date for payment of stamp duty and filing a return is within 30 days of execution of the instrument, but in practice where a return is filed and the duty paid within 44 days of execution of an instrument, interest /surcharge is not imposed.

[Part 2: sections 14 and 14A]

5. Adjudication

Adjudication was a feature of the pre-self-assessment stamping process. It no longer applies to instruments executed on or after 7 July 2012 to which self-assessment procedures now apply.

[Part 4: section 20]

6. Self-Assessment & eStamping

The eStamping system commenced on 30 December 2009. Self-assessment applies to instruments executed on or after 7 July 2012. Under self-assessment and eStamping a stamp duty return must be filed electronically through the Revenue-online service (ROS) together with the payment of appropriate stamp duty liability in order to obtain a Stamp Certificate. Filing of this return constitutes a self-assessment of any stamp duty due. The system will generate a stamp certificate and an instrument is stamped once the stamp certificate is attached to the instrument.

[Part 2: section 17A]

7. Mandatory e-Filing

Stamp duty returns and payments made to Revenue on or after 1 June 2011, must be filed electronically, regardless of the date the instrument was executed.

From that date, stamp duty returns in paper format can be filed only in the following exceptional cases:

- An instrument executed prior to 2002, or
- An instrument presented to Revenue prior to the introduction of e-Stamping on 30th December 2009.

[Guide to filing a return online](#)

8. Payment of Registry of Deeds fee

All Memorials /ROD Application Forms and associated fees should be sent directly to the Registry of Deeds, Chancery Street, Dublin 7, Ireland, D07 T652.

See <https://www.tailte.ie/en/registration/fees/registry-of-deeds-fees/>

9. Contact Details

Revenue can be contacted in following ways:

- **Online** – through 'MyEnquiries' secure online service available in [myAccount](#) or [ROS](#).
- **By email** – stampduty@revenue.ie
- **By phone** – 01 738 3646
- **By Post to** – National Stamp Duty Office, 14/15 Upper O'Connell Street, Dublin 1, D01 YT32.
- **Revenue Technical Service (RTS)** – for technical queries, please see the [RTS guidelines](#) for details on making an RTS submission.