

Stamp Duties Consolidation Act 1999

Part 7: Section 83E - Repayment of stamp duty where certain residential units leased (social housing)

This document should be read in conjunction with sections 83E and 31E of the Stamp Duties Consolidation Act 1999

Document last updated June 2023

Section 83E SDCA 1999 provided for a partial repayment of stamp duty paid at the higher 10% rate where, within 24 months of acquisition, a property was leased, for a term of at least 10 years, to a local authority or an approved housing body for the provision of social housing. The section was repealed by section 68 of Finance Act 2022, which came into operation on **1 June 2023** (S.I. No. 240 of 2023). Repayment claims in respect of such properties can now be made under **section 83DB** SDCA 1999.

Please see [Section 83DB Tax and Duty Manual – Repayment in respect of certain residential units](#) for further details on the section 83DB repayment scheme.

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1 Introduction

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 10% rate of duty 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** of the Stamp Duties Consolidation Act (SDCA) 1999. It applies where a person acquires 10 or more residential properties (excluding apartments) in any 12-month period. For the purposes of the higher charge, such properties are referred to as “**relevant residential units**”. 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 83E SDCA 1999 provides for a partial repayment of stamp duty paid at the higher 10% rate where, within 24 months of acquisition, a property is leased, for a term of at least 10 years, to a local authority or an approved housing body for the provision of social housing. Section 83E was introduced by the Finance (Covid-19 and Miscellaneous Provisions) Act 2021 (section 15). The amount repayable is the difference between the amount of stamp duty paid at the higher rate and the amount of duty that would have been payable had the standard rate applied.

Section 31E makes provision for stamp duty to be charged at the higher 10% rate where 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 company owning residential property). It is important to note that the section 83E repayment scheme applies only to residential property that is acquired directly.

2 Qualifying conditions for a repayment

To qualify for a repayment under section 83E, the following conditions must be satisfied:

- stamp duty at the higher rate of 10% is paid in respect of an instrument effecting the acquisition of a relevant residential unit, and
- within the 24-month period commencing on the day after the date on which the instrument is executed, the relevant residential unit is leased, for a term of at least 10 years, to a local authority or an approved housing body for the provision of social housing.

The 10% rate of duty will apply where a relevant residential unit is acquired with an existing lease in place with a local authority or an approved housing body. In this situation, the existing lease is not regarded as a qualifying lease for the purpose of section 83E. The person acquiring the relevant residential unit does not enter into a qualifying lease after the date of execution of the instrument that effected the acquisition of the relevant residential unit.

3 Amount of repayment

The amount of the repayment is calculated using the formula **A – B**.

'A' in the formula is the stamp duty paid (at the rate of 10%) on the relevant instrument that was attributable to the qualifying relevant residential unit and **'B'** is the stamp duty that would have been paid at the standard rate(s) if the 10% rate of duty had not applied.

An instrument may have been executed in respect of a number of relevant residential units, but not all of these may subsequently be leased to a local authority or an approved housing body and thereby become a “qualifying relevant residential unit”. Where this occurs, the stamp duty to be repaid must be apportioned between the relevant residential units that were leased, and those that were not leased, to a local authority or an approved housing body.

3.1 Examples of calculation of repayment

3.1.1 All relevant residential units leased

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 the company's houses have become “qualifying relevant residential units”, it can claim the maximum repayment of stamp duty possible.

If the company 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.

3.1.2 Not all relevant residential units leased

Company B purchases 12 houses in July 2022. The 12 houses cost €1.25 million in total and as more than 10 relevant residential units are purchased in a 12 month period, the 10% rate is applied:

€1.25m X 10% = €125,000 total stamp duty paid.

In November 2022, Company B leases 3 of the houses under a 25-year lease to Laois County Council for the provision of social housing. Therefore, 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 July) was €312,000.

Step 1 – calculate stamp duty @ 10% rate attributable to the 3 houses

The stamp duty paid that was attributable to 3 houses is calculated as follows:

Stamp duty paid x value of houses

Total value of houses

€125,000 x €312,000

€1,250,000 = **€31,200**

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

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:

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

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

Notional stamp duty payable x value of 3 houses

Total value of houses

€15,000 x €312,000

€1,250,000 = **€3,744**

Step 3 - calculate the refund

A (stamp duty paid) – **b** (notional stamp duty payable)

A – B (€31,200 – €3,744) = **€27,456 refund due**

4 Making a repayment claim

A repayment may be claimed when a qualifying lease with a local authority or an approved housing body is executed. However, this is subject to a time limit of 4 years on making a claim, starting on the date on which the qualifying lease is executed.

A repayment may be claimed online through the eRepayments facility on either [ROS](#) or [myAccount](#). Detailed guidance on making a claim using:

- **ROS** is set out in [Appendix 1](#), or
- **myAccount** is set out in [Appendix 2](#).

The accountable person (or if there is more than one accountable person, one of them) or the filer of the stamp duty return (acting as agent of the accountable person(s)) may make the claim. If the accountable person(s) wish(es) to authorise a person other than the filer to make the claim they should first contact the National Stamp Duty Office (NSDO)¹ 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.

The following supporting documentation is required to make a claim:

- a [declaration](#) confirming that a qualifying lease in respect of a relevant residential unit has been entered into with a local authority or an approved housing body within 24 months of acquisition,
- a copy of the lease, and
- where there is more than one accountable person, a claim requires the [written consent](#) of all the accountable persons to one of them making the claim and receiving the refund. (The filer of the return is only required to sign the consent form where they themselves are an accountable person i.e. a purchaser or transferee).

The supporting documentation should be uploaded with the repayment application onto eRepayments. The claim will be processed online, and the repayment will be made to the claimant's nominated bank account.

Penalties will apply in the case 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 Appeal Commissioners within a period of 30 days after the date of the written notification.

¹ 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.

5 Clawback of a repayment

A repayment may be correctly claimed at the time of claim but may be clawed back by Revenue at a later stage where a qualifying lease is terminated within the period of 10 years following its execution. The amount of the clawback is time-apportioned depending on the number of years that have passed since the lease was executed. A formula is used to calculate the amount of the clawback.

$A \times (10 - Y) \div 10$, where A is the stamp duty refunded and Y is the number of years (part of a year is treated as a full year) that have passed since the qualifying lease was executed.

A repayment that was incorrectly claimed at the time of the claim is also subject to clawback.

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, they are jointly and severally liable in relation to the deed and any clawback that may arise.

5.1 Example of clawback

When company A entered into a qualifying lease for 5 houses with Wicklow County Council in September 2021, it claimed a stamp duty repayment of €210,000. The repayment was made on 10 October 2021. However, the company is liquidated in November 2022 and the liquidator terminates the lease with Wicklow County Council, a year and 2 months after the lease was executed. This is treated as 2 years for the purpose of the formula. This gives rise to a clawback of part of the stamp duty refunded. The clawback is calculated using the formula $A \times (10 - Y) \div 10$ as follows:

$$€210,000 \times (10-2) \div 10 = €168,000$$

Interest is due on the clawback amount of €168,000. It is calculated at the daily rate of 0.0219% from 10 October 2021 to the date on which the clawback amount is repaid to Revenue.

6 Incorrect claims

Provision is made for a repayment to be repaid to Revenue where it is subsequently found that it was incorrectly claimed. Section 83E(16) provides for a penalty to be applied where a claimant knowingly makes a false declaration or displays a reckless disregard for the truth when claiming a repayment. The amount of the penalty

payable by the claimant 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, from the date on which the repayment was made to the date on which the penalty is paid to Revenue.

7 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 83E, subsection (15) 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 qualifying lease is executed.

7.1 Example of obligation to retain records for 6 years

Alan 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%. 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 leased to a local authority for the provision of social housing and Alan claims a stamp duty repayment under section 83E. 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 (15).

8 Exchange of information

Section 83E(18) to (20) provide a statutory basis for Revenue staff to request information from the Department of Housing, Local Government and Heritage and for officials in that Department to provide information to Revenue staff. The information requested and provided must relate to the execution of leases with local authorities and approved housing bodies or the early termination of such leases. This type of information is relevant for Revenue staff in carrying out compliance checks and seeking to establish entitlement to refunds and liability for clawbacks.

Revenue staff may provide officials in the Department of Housing, Local Government and Heritage with whatever information they require to allow them, in turn, to provide the relevant information to Revenue. The general restriction on the disclosure of confidential taxpayer information by Revenue staff to external parties under section 851A of the Taxes Consolidation Act 1997 is disapplied in this instance.

Appendix 1 – Making a claim through ROS

Step 1:

Access the eRepayment Claims service by logging onto your ROS account. Once logged on, your ROS My Services home page will display. Click on eRepayment Claims.

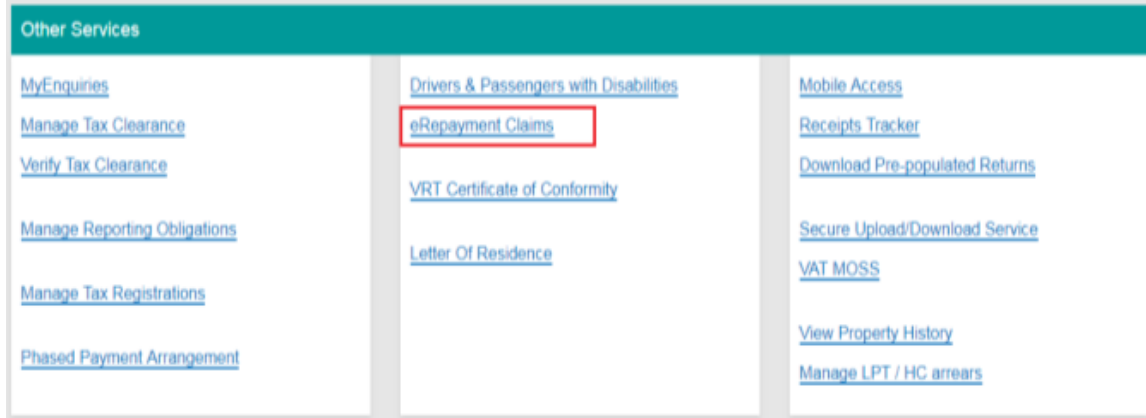


Figure 1 - eRepayments Service

Step 2:

You will be brought to the Welcome page of the eRepayments service. Click on Make a Claim.

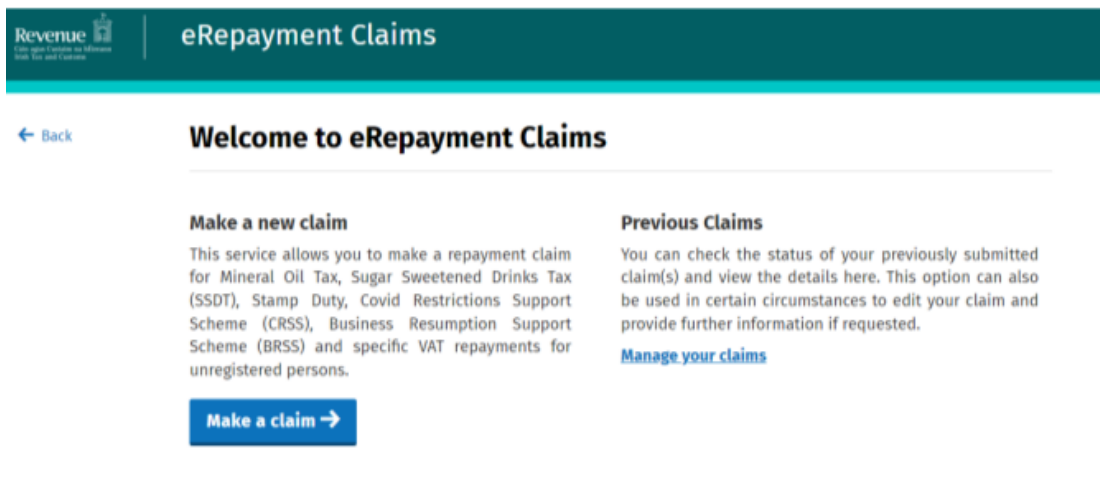


Figure 2 - eRepayments Welcome Page

Step 3:

Select STAMP. Click Continue.

Select a tax

Please select the tax you are claiming.

STAMP - Stamp Duty

VAT - Value Added Tax

✕ Cancel

⏻ Close

Continue →

Figure 3 - Select Stamp Duty Option

Step 4:

Select Form STAMP – Stamp Duty Section 83E Refund Claim. Click Continue.

Revenue
Can you Claim an eRefund
from Tax and Customs

eRepayment Claims

← Back

Select a claim type

Please select the type of Stamp Duty claim.

Form STAMP – Stamp Duty Section 83D Refund Claim ⓘ

Form STAMP – Stamp Duty Section 83E Refund Claim ⓘ

Form STAMP – Stamp Duty Section 83F Refund Claim ⓘ

✕ Cancel ⏻ Close

Continue →

Figure 4 - Select Section 83E Refund 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 83E Refund Claim – Section 83E of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a repayment of the additional stamp duty charged under Section 31E SDCA 1999 where the property is leased to a Local Authority or Approved Housing Body.

A claim under Section 83E 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 of stamp duty under Section 83E SDCA 1999 may be claimed by an accountable person where the following conditions are met:

- 10% stamp duty was paid on the acquisition of the property
- You have entered into a lease with a Local Authority/Approved Housing Body after the execution of the deed but no later than 24 months following the date of execution of the Deed
- The term of the lease exceeds 10 years

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 lease
- ✓ Details of the rent payable and term of the lease
- ✓ Where the stamp duty return includes more than 1 property, you need the value of property that is the subject of the claim

Figure 5 - Overview Screen

Step 6:

Enter the relevant Stamp Duty Document ID and click Continue.

Stamp Duty Return Document ID

Section 83E of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a repayment of the additional stamp duty charged under Section 31E SDCA 1999 where the property is leased to a Local Authority or Approved Housing Body.

Please enter a valid Stamp Duty Document ID

Stamp Duty Document ID

◀ Back

⏻ Close

Save & Close 🖨

Continue →

Figure 6 - 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. You should complete the following fields in the claim:

- The number of Relevant Residential Units acquired. Enter the number of Relevant Residential Units purchased under the Document ID.
- The date you entered into the qualifying lease.
- The number of properties included in this claim. Enter the number of properties under the Document ID that have been leased to a Housing Authority or Approved Housing Body and qualify for a repayment.
- Total value of properties on the Stamp Duty Return. Enter the the consideration paid for all properties transferred under the Document ID that are liable to 10% Stamp Duty.
- Value of properties included in this claim. Enter the consideration paid for the properties under the Document ID that have been leased to a Housing Authority or Approved Housing Body and qualify for a repayment.

Once all the fields are complete, click Continue.

Revenue | eRepayment Claims

Claim Details

Section 83E of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a repayment of the additional stamp duty charged under Section 31E SDCA 1999 where the property is leased to a Local Authority or Approved Housing Body.

Enter the details requested below.

Stamp Duty Document ID:	<input type="text" value="REDACTED"/>
Total Number of Relevant Residential Units Acquired	<input type="text" value="1"/>
Duty Paid at 10.0%:	<input type="text" value="110000"/>
Qualifying lease date	<input type="text" value="25/08/2022"/>
Number of properties included in this claim	<input type="text" value="1"/>
Number of previous claims made	<input type="text" value="0"/>
Total value of Properties on Stamp Duty Return	<input type="text" value="500"/>
Value of properties in this claim	<input type="text" value="500"/>

[← Back](#) [Continue →](#)

Figure 7 - Claim Details Screen

Step 8:

This screen lists the supporting documentation that you need to include with your claim.

The form of wording for both the declaration and consent of accountable persons is available [here](#).

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

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

Attachments

Form STAMP – Stamp Duty Section 83E Refund 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

File Name	Attachment Type	Date submitted	Notes
generic document C.pdf	Signed Declar	Sep 14, 2022	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>
generic document B.pdf	<div style="border: 1px solid #ccc; padding: 2px;"> Please Select Please Select Signed Declaration Copy of Lease Other </div>	Sep 14, 2022	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>

[Add](#)

Cancel
Back
Save & Close
Continue

Figure 8 - 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 that the repayment can be made.

Following review, or entry of bank account details where appropriate, click Continue.

The screenshot shows the 'Bank Details' screen in the Revenue eRepayment Claims system. The page title is 'eRepayment Claims' and the specific form is 'Form STMP - Stamp Duty Section 83D Refund Claim'. A navigation menu on the left includes 'Overview', 'Document ID', 'Claim Details', 'Attachments', 'Bank Details' (which is highlighted), and 'Review'. The main content area has a heading 'Bank Details' and a sub-heading 'Form STMP - Stamp Duty Section 83D Refund Claim'. Below this, there is a instruction: 'Please fill in the bank details to be used by Revenue to make an electronic refund for this Claim.' There are three input fields: 'Name of the account holder', 'BIC (Bank Identifier Code)', and 'IBAN (International Bank Account Number)'. At the bottom of the form, there are four buttons: 'Cancel', 'Back', 'Close', and 'Continue'.

Figure 9 - Bank Details Screen

Step 10:

The Summary Screen displays details of the claim entered. This includes a calculation of the repayment and the nominated bank account details.

There are two mandatory declaration tick boxes on this screen. 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 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 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 83E of the Stamp Duty Consolidation Act 1999 (SDCA)
- c. I am aware that if:
 - I do not retain the lease with a local authority or an approved housing body, for a term of at least 10 years, for the purpose of providing social housing, there will be a clawback of Stamp Duty refunded together with accrued interest.

Please tick this box if the declaration is correct.

← Back Print Submit →

Figure 10 - Summary Screen

Step 11:

Enter your ROS password and click the Sign & Submit button to complete the transaction.

Sign & Submit Screen

Gáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

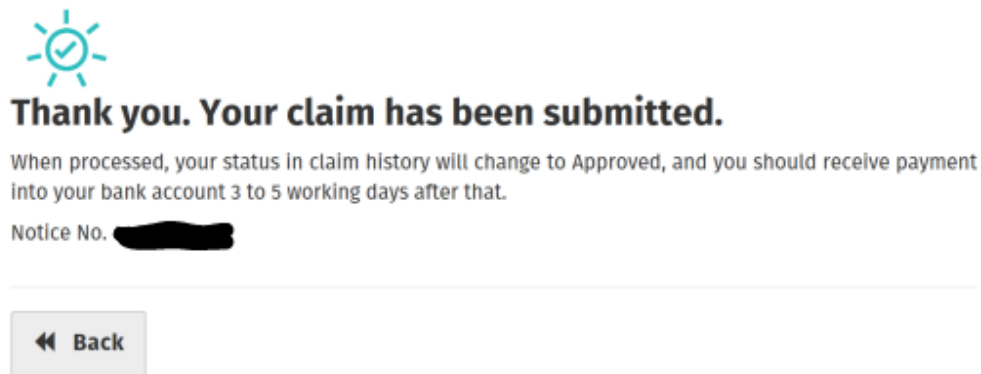
Enter Password

Figure 11 - Sign and Submit Screen

Step 12:

The Acknowledgement Screen acknowledges you have submitted your repayment claim.

Acknowledgement Screen



We will process your claim online and, if it is in order, we will make the refund to the bank account on the **Bank Details Screen**.

Figure 12 - Acknowledgement Screen

Step 13:

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

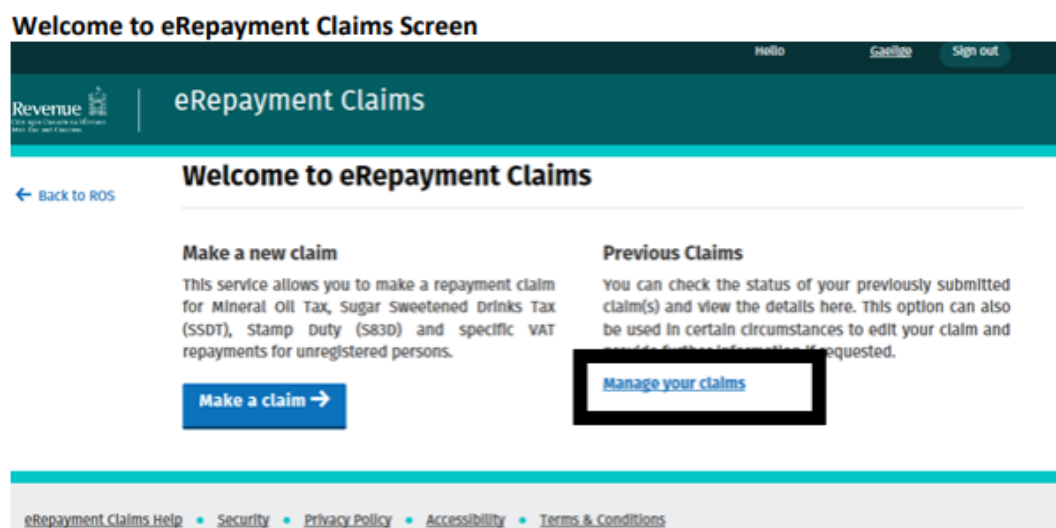


Figure 13 - Welcome Screen

Appendix 2 – Making a claim through myAccount

Step 1:

Access the eRepayment Claims service by logging onto your myAccount account. Once logged on, your ROS My Services home page will display. Click on eRepayment Claims.

myAccount Home Page

Employees and Pension Recipients: manage your tax record, claim credits, declare income, submit a return and register your new job or pension. To get an End of year statement (P21) click 'Review your tax'. To get a Tax credit certificate click 'Manage your tax'. [Learn more](#)

[Manage your tax 2018](#)
[Review your tax 2014-2017 \(Form 12 or End of year statement \(P21\)\)](#)
[Add Job or Pension](#)

Property Owners

- View, file and pay your LPT
- LPT valuation guide: average market value of properties as at March 2013
- Claim tax relief on the renovation of a property
- Claim tax relief on mortgage interest paid

First Time Buyers: View or start your Help To Buy application. [Learn more](#)

[Local Property Tax \(LPT\)](#)
[Home Renovation Incentive](#)
[Help To Buy](#)
[LPT Valuation Guide](#)
[Claim Mortgage Interest Relief](#)

Vehicle Services

Drivers & Passengers with Disabilities: Apply for tax relief on adapted vehicles and claim fuel grant.
Vehicle Owners: Upload a VRT Certificate of Conformity.
VRT Calculator: estimate VRT due on a car, small commercial vehicle or motor cycle. Estimate any repayment of VRT due on the export of a car. [Learn more](#)

[Drivers & Passengers with Disabilities](#)
[VRT Certificate of Conformity](#)
[VRT Calculator](#)

Payments/Repayments

Payments: make payments online for most tax types and view your payments history.
eRepayments: make repayment claims and check status of submitted claims for

- Specific VAT repayments for unregistered persons
- Mineral Oil Tax paid by certain sectors

[Learn more](#)

[Make a Payment](#)
[View Payments History](#)
[eRepayments](#)

Figure 14 - eRepayments Service

Step 2:

You will be brought to the Welcome page of the eRepayments service. Click on Make a Claim.

Revenue
 The Revenue Service
 Tax, Duty and Customs

eRepayment Claims

[← Back](#)

Welcome to eRepayment Claims

Make a new claim

This service allows you to make a repayment claim for Mineral Oil Tax, Sugar Sweetened Drinks Tax (SSDT), Stamp Duty, Covid Restrictions Support Scheme (CRSS), Business Resumption Support Scheme (BRSS) and specific VAT repayments for unregistered persons.

[Make a claim →](#)

Previous Claims

You can check the status of your previously submitted claim(s) and view the details here. This option can also be used in certain circumstances to edit your claim and provide further information if requested.

[Manage your claims](#)

Figure 15 - eRepayments Welcome Page

Step 3:

Select STAMP. Click Continue.

Select a tax

Please select the tax you are claiming.

STAMP - Stamp Duty

VAT - Value Added Tax

Figure 16 - Select Stamp Duty Option

Step 4:

Select Form STAMP – Stamp Duty Section 83E Refund Claim. Click Continue.

The screenshot shows the 'eRepayment Claims' interface. At the top left is the Revenue logo with the tagline 'Can you Claim an Allowance? Help, 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, each with an information icon to its right:

- Form STAMP – Stamp Duty Section 83D Refund Claim
- Form STAMP – Stamp Duty Section 83E Refund Claim
- Form STAMP – Stamp Duty Section 83F Refund Claim

At the bottom, there are three buttons: 'Cancel', 'Close', and 'Continue →'.

Figure 17 - Select Section 83E Refund 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 83E Refund Claim – Section 83E of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a repayment of the additional stamp duty charged under Section 31E SDCA 1999 where the property is leased to a Local Authority or Approved Housing Body.

A claim under Section 83E 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 of stamp duty under Section 83E SDCA 1999 may be claimed by an accountable person where the following conditions are met:

- 10% stamp duty was paid on the acquisition of the property
- You have entered into a lease with a Local Authority/Approved Housing Body after the execution of the deed but no later than 24 months following the date of execution of the Deed
- The term of the lease exceeds 10 years

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 lease
- ✓ Details of the rent payable and term of the lease
- ✓ Where the stamp duty return includes more than 1 property, you need the value of property that is the subject of the claim

Figure 18 - Overview Screen

Step 6:

Enter the relevant Stamp Duty Document ID and click Continue.

Stamp Duty Return Document ID

Section 83E of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a repayment of the additional stamp duty charged under Section 31E SDCA 1999 where the property is leased to a Local Authority or Approved Housing Body.

Please enter a valid Stamp Duty Document ID

Stamp Duty Document ID

← Back

⏻ Close

Save & Close 📄

Continue →

Figure 19 - 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. You should complete the following fields in the claim:

- The number of Relevant Residential Units acquired. Enter the number of Relevant Residential Units purchased under the Document ID.
- The date you entered into the qualifying lease.
- The number of properties included in this claim. Enter the number of properties under the Document ID that have been leased to a Housing Authority or Approved Housing Body and qualify for a repayment.
- Total value of properties on the Stamp Duty Return. Enter the consideration paid for all properties transferred under the Document ID that are liable to 10% Stamp Duty.
- Value of properties included in this claim. Enter the consideration paid for the properties under the Document ID that have been leased to a Housing Authority or Approved Housing Body and qualify for a repayment.

Once all the fields are complete, click Continue.

Revenue
CORPORATION TAX
PAYMENTS

eRepayment Claims

Overview
Document ID
Claim Details
Attachments
Bank Details
Review

Claim Details

Section 83E of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a repayment of the additional stamp duty charged under Section 31E SDCA 1999 where the property is leased to a Local Authority or Approved Housing Body.

Enter the details requested below.

Stamp Duty Document ID: [REDACTED]

Total Number of Relevant Residential Units Acquired: 1

Duty Paid at 10.0%: 110000

Qualifying lease date: 25/08/2022 ⓘ

Number of properties included in this claim: 1

Number of previous claims made: 0

Total value of Properties on Stamp Duty Return: 500

Value of properties in this claim: 500 ⓘ

◀ Back Continue ▶

Figure 20 - Claim Details Screen

Step 8:

This screen lists the supporting documentation that you need to include with your claim.

The form of wording for both the declaration and consent of accountable persons is available [here](#).

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

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

Attachments

Form STAMP – Stamp Duty Section 83E Refund 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

File Name	Attachment Type	Date submitted	Notes
generic document C.pdf	Signed Declar	Sep 14, 2022	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>
generic document B.pdf	<div style="border: 1px solid #ccc; padding: 2px;"> Please Select <ul style="list-style-type: none"> Please Select Signed Declaration <li style="background-color: #007bff; color: white;">Copy of Lease Other </div>	Sep 14, 2022	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>

Add

Cancel
Back
Save & Close

Continue

Figure 21 - Supporting Documentation Screen

Step 9:

Enter the bank account details to which the Section 83E repayment is to be made.

Take care to ensure that your BIC and IBAN are entered correctly. After you have entered your bank account details and checked that they are correct, click Continue.

Figure 22 - Bank Details Screen

Step 10:

The Summary Screen displays details of the claim entered. This includes a calculation of the repayment and the nominated bank account details.

There are two mandatory declaration tick boxes on this screen. You should read the declarations and tick them if they are correct.

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 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 83E of the Stamp Duty Consolidation Act 1999 (SDCA)
- c. I am aware that if:
 - i do not retain the lease with a local authority or an approved housing body, for a term of at least 10 years, for the purpose of providing social housing, there will be a clawback of Stamp Duty refunded together with accrued interest.

Please tick this box if the declaration is correct.

Figure 23 - Summary Screen

Step 11:

Enter your myAccount password and click the Sign & Submit button to complete the transaction.

Secure sign and submit Screen

eRepayments


Secure sign and submit
PPS Number



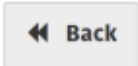
Enter myAccount Password
 
Sign and Submit →

Figure 24 - Sign and Submit Screen

Step 12:

The Acknowledgement Screen acknowledges you have submitted your repayment claim.

Acknowledgement Screen


Thank you. Your claim has been submitted.
When processed, your status in claim history will change to Approved, and you should receive payment into your bank account 3 to 5 working days after that.
Notice No. 


We will process your claim online and, if it is in order, we will make the refund to the bank account on the **Bank Details Screen**.

Figure 25 -Acknowledgement Screen

Step 13:

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

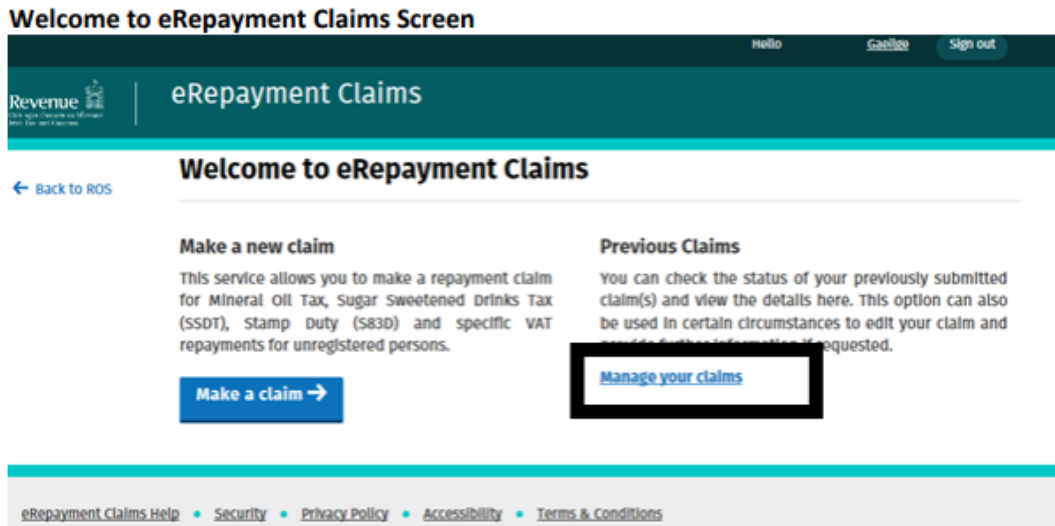


Figure 26 - Welcome Screen