

Stamp Duties Consolidation Act 1999

Part 7: Section 83F - Repayment of stamp duty on cost rental dwellings

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

Document last updated June 2023

Section 83F SDCA 1999 provided for a partial repayment of stamp duty paid at the higher 10% rate where, within 6 months of acquisition, a property was designated as a cost rental dwelling. The section was repealed by section 68 of Finance Act 2022, which came into operation on **1 June 2023** (S.I. No. 240 of 2023).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 cost rental dwellings 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.

Table of Contents

1	Introduction	3
2	Cost rental dwellings.....	3
3	Qualifying conditions for repayment	3
4	Amount of repayment.....	4
4.1	Examples of calculation of repayment	4
4.1.1	Where all relevant residential units are designated as cost rental dwellings.....	4
4.1.2	If not all relevant residential units are designated as cost rental dwellings...	4
4.1.3	Time limit for obtaining a cost rental designation.....	5
5	Making a repayment claim.....	6
6	Incorrect claims.....	7
7	Retention of records	7
7.1	Example of obligation to retain records for 6 years	7
	Appendix 1 – Making a claim through ROS	8
	Appendix 2 – Making a claim through myAccount	17

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 83F SDCA 1999 provides for a partial repayment of stamp duty paid at the higher 10% rate where, within 6 months of acquisition, a property is designated as a **cost rental dwelling**. Section 83F was introduced by the Finance (Covid-19 and Miscellaneous Provisions) Act 2022 and came into effect on 3 June 2022. The amount to be repaid 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 83F repayment scheme applies only to residential property that is acquired directly.

2 Cost rental dwellings

The Affordable Housing Act 2021 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 83F is designed to facilitate access for all commercial and private providers of cost rental to the sector.

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 Minister for Housing, Local Government and Heritage's consent.

3 Qualifying conditions for repayment

To qualify for a repayment under section 83F, 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 6-month period commencing on the day after the date on which the instrument is executed, the relevant residential unit is designated as a cost rental dwelling by the Minister for Housing, Local Government and Heritage under Part 3 of the Affordable Housing Act 2021.

4 Amount of repayment

The amount to be repaid is calculated using the formula **A – B** where –

- A:** is the stamp duty paid at the higher rate of 10% on the relevant instrument 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 relevant residential units, but not all of these may subsequently be designated as a cost rental dwelling 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 are designated, and those that are not.

4.1 Examples of calculation of repayment

4.1.1 Where all relevant residential units are designated as cost rental dwellings

Company A purchases 15 houses in September 2022 for €5.25m and pays stamp duty of €525,000. In December 2022, it obtains a cost rental designation from the Minister for Housing, Local Government and Heritage in respect of all 15 houses. As all of the houses are “qualifying relevant residential units”, it 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 amount to be refunded using the formula A - B is therefore: €430,000 (€525,000 - €95,000).

4.1.2 If not all relevant residential units are designated as cost rental dwellings

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, 3 of the houses are designated as cost rental, 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 July) was €312,000.

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

The stamp duty paid that was attributable to 3 cost rental units is calculated as follows:

Stamp Duty paid x Value of cost rental units

Total Value of Units

€125,000 x €312,000

€1,250,000 = **€31,200**

Step 2 – calculate notional stamp duty @ standard rates attributable to the cost rental 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:

((€1m X 1%) + (€250,000 x 2%)) = €15,000

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

Notional Stamp Duty Payable x Value of cost rental units

Total Value of Units

€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

4.1.3 Time limit for obtaining a cost rental designation

Sean purchases 20 houses in February 2022 and pays stamp duty at the rate of 10%.

In June 2022, 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 October 2022, Sean obtains another cost rental designation in respect of 5 of the houses he purchased in February. 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.

5 Making a repayment claim

A repayment may be claimed once the qualifying conditions are satisfied. However, there is a time limit of 4 years on making a claim, starting on the date on which the relevant residential unit is designated as a cost rental dwelling.

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](#) stating that a relevant residential unit has been designated as a cost rental dwelling within six months of acquisition,
- a copy of the cost rental designation, 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 event of a false or incorrect declaration.

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.

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.

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 83F(11) 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 83F, subsection (10) provides that the date on which the 6-year period referred to in section 128A commences in relation to the repayment claim is the date on which the residential unit is designated as a cost rental dwelling.

7.1 Example of obligation to retain records for 6 years

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%. 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 cost rental dwellings and Linda claims a stamp duty repayment under section 83F. 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 (10).

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.

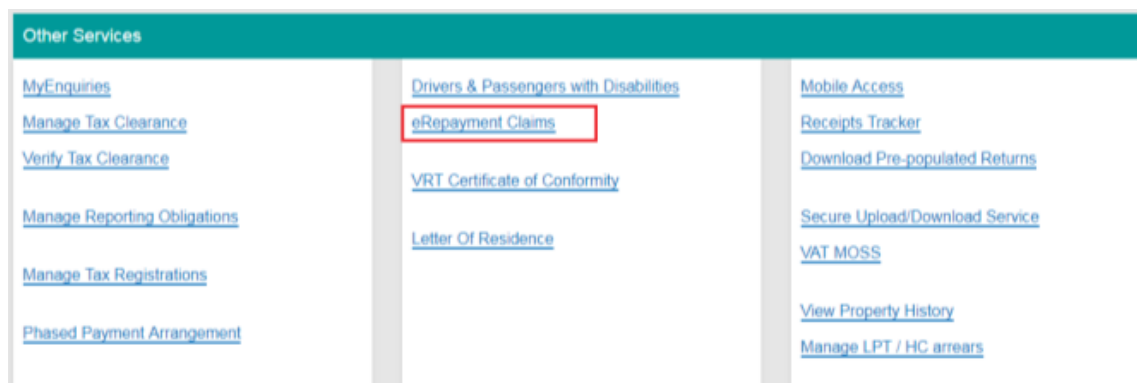


Figure 1: - eRepayments Service

Step 2:

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

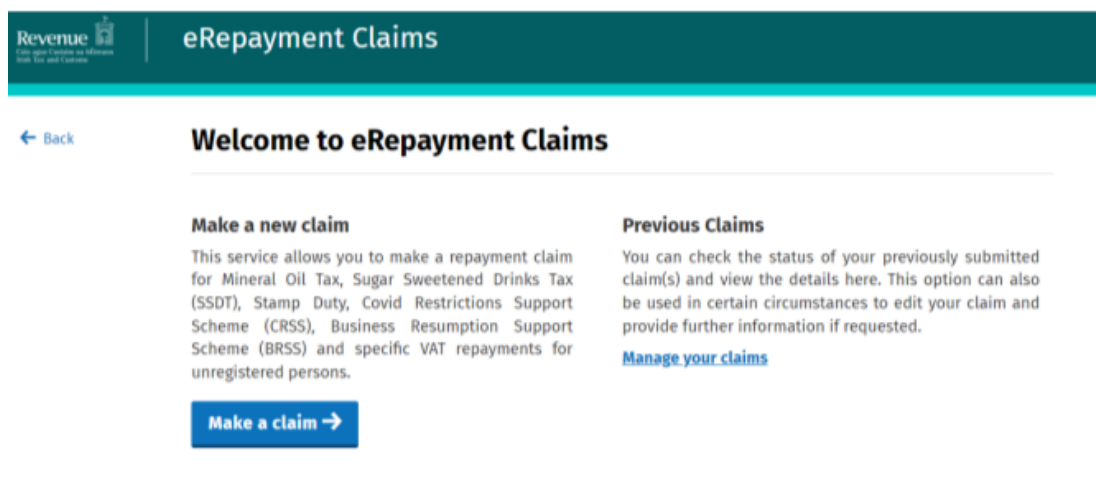


Figure 2: - eRepayments Welcome Page

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 83F Refund Claim. Click Continue.

The screenshot shows the 'eRepayment Claims' interface. At the top left is the Revenue logo with the tagline 'Live with Canada to Maximize Your 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 are three buttons: 'Cancel' (with an 'X' icon), 'Close' (with a power icon), and 'Continue' (with a right arrow icon).

Figure 4: - Select Section 83F 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

Revenue
An tAisear Fiontara do Mhionaid
do Seirbhíse agus Cúlchruinn

eRepayment Claims

Overview

Stamp Duty Section 83F Refund Claim – Section 83F 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 qualifying property is designated as a cost rental dwelling by the Minister for Housing.

A claim under Section 83F 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 83F 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
- The Minister for Housing has designated the property as a cost rental dwelling under the provisions of Part 3 of the Affordable Housing 2021 within 6 months from the date of execution of the Deed

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 sealed cost rental designation
- ✓ 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 Stamp Duty Document ID and click Continue.

Stamp Duty Return Document ID

Section 83F 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 qualifying property is designated as a cost rental dwelling by the Minister for Housing.

Please enter a valid Stamp Duty Document ID

Stamp Duty Document ID

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.
- Qualifying lease date. Enter the date the property was designated as a cost rental dwelling.
- The number of properties included in this claim. Enter the number of properties under the Document ID that have been designated as a cost rental dwelling
- 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 properties under the Document ID that have been designated as a cost rental dwelling.

Once all the fields are complete, click Continue.

Claim Details

Section 83F 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 qualifying property is designated as a cost rental dwelling by the Minister for Housing.

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="110000.00"/>
Qualifying lease date	<input type="text" value="04/08/2022"/> ⓘ
Value of properties in this claim	<input type="text" value="500000.0"/> ⓘ
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="500000.0"/>

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.

Revenue
The Irish Revenue Authority
For Tax and Customs

eRepayment Claims

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

Attachments

Form STAMP – Stamp Duty Section 83F 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:

- Signed Declaration**
- Sealed copy of the cost rental designation**

Additional supporting documentation can also be attached below

File Name	Attachment Type	Date submitted	Notes
generic document A.pdf	Signed Declar	Sep 13, 2022	
generic document B.pdf	Sealed copy o	Sep 13, 2022	

[Add](#)

Cancel **Back** **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 need to provide bank account details that the repayment can be made.

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

Revenue
100, The Courthouse, Dublin
01 708 1234

eRepayment Claims

Bank Details

Form STMP – Stamp Duty Section 83D Refund 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 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.

Revenue
eRepayment Claims

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

Summary

Form STAMP – Stamp Duty Section 83F Refund Claim

Personal Details

PPSN: ██████████

Name: ██████████

Claim Details Edit

Stamp Duty Document ID:	██████████
Duty Paid at 10.0%:	€110,000.00
Value of properties in this claim	€500,000.00
Qualifying lease date	25/08/2022
Total Number of Relevant Residential Units Acquired	1
Number of properties included in this claim	1
Number of previous claims made	0
Total value of Properties on Stamp Duty Return	€500,000.00

Tax Repayment Amount

Total Repayment Amount	€5,000.00
Net Repayable Amount	€105,000.00

Figure 10: - Summary Screen

Attachments Edit

generic document C.pdf	Spreadsheet	⬇
generic document B.pdf	Signed Declaration	⬇
generic document A.pdf	Sealed copy of the cost rental designation	⬇

Bank Details Edit

Account Name: ██████████

BIC:

IBAN: *****██████████

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:

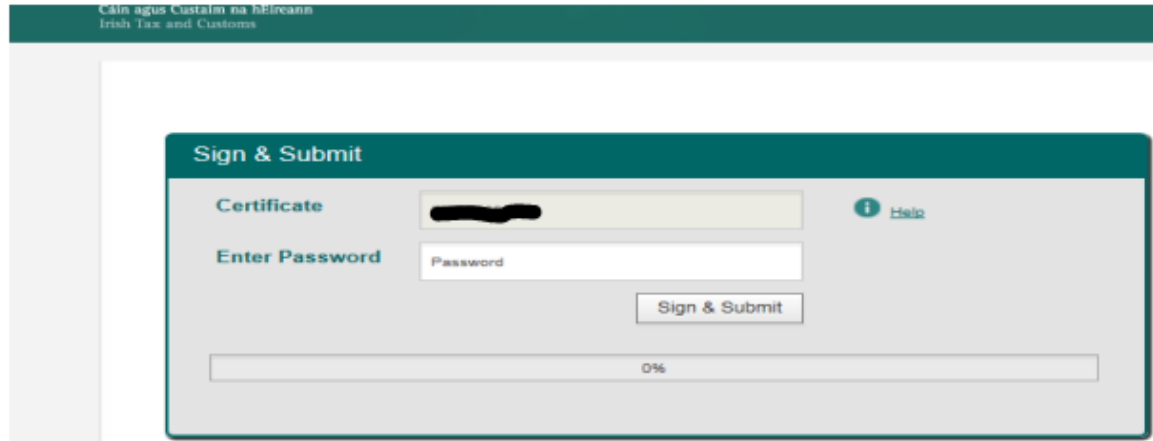
I do not meet the eligibility conditions in Section 83F of the SDCA, the amount of Stamp Duty refunded on foot of this claim together with accrued interest must be repaid to Revenue.

Please tick this box if the declaration is correct.

Figure 11: - Summary Screen Continued

Step 11:

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

Sign & Submit Screen

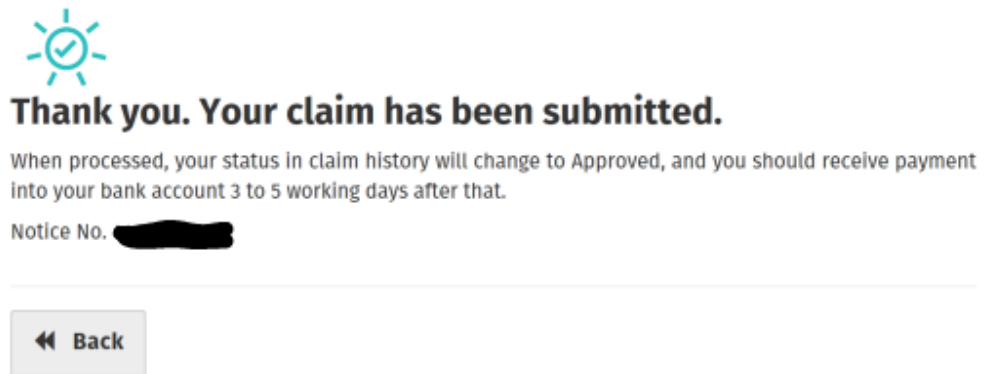
The screenshot shows the 'Sign & Submit' screen within the ROS system. At the top, there is a header in Irish: 'Cáin agus Custaim na hÉireann' and English: 'Irish Tax and Customs'. The main content area is titled 'Sign & Submit' and contains the following elements:

- A 'Certificate' field with a redacted value.
- An 'Enter Password' field with the placeholder text 'Password'.
- A 'Sign & Submit' button.
- A progress bar at the bottom showing '0%'.
- A 'Help' link with an information icon.

Figure 12: - Sign and Submit Screen

Step 12:

The Acknowledgement Screen acknowledges you have submitted your repayment claim.

Acknowledgement Screen

The screenshot shows the 'Acknowledgement Screen' with a green checkmark icon in a sunburst shape. The main heading reads: 'Thank you. Your claim has been submitted.' Below this, the text states: '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.' The 'Notice No.' field is redacted. At the bottom, there is a 'Back' button with a left-pointing arrow.

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 13: - Acknowledgment Screen

Step 13:

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

Welcome to eRepayment Claims Screen

Revenue Revenue

Hello [Gaelle](#) [Sign out](#)

eRepayment Claims

[← Back to ROS](#)

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 (S83D) 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 [request further information](#) if requested.

[Manage your claims](#)

[eRepayment Claims Help](#) • [Security](#) • [Privacy Policy](#) • [Accessibility](#) • [Terms & Conditions](#)

Figure 14: - 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 T2 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. [Drivers & Passengers with Disabilities](#)

Vehicle Owners: Upload a VRT Certificate of Conformity. [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. [VRT Calculator](#)

[Learn more](#)

Payments/Repayments

Payments: make payments online for most tax types and view your payments history. [Make a Payment](#)
[View 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](#)

eRepayments

Figure 15: - eRepayments Service

Step 2:

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

Revenue
 The Irish 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 16: - 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 17: - Select Stamp Duty Option

Step 4:

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

The screenshot shows the 'eRepayment Claims' interface. At the top left is the Revenue logo with the tagline 'Give your business an edge with 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' (with an 'X' icon), 'Close' (with a power icon), and 'Continue' (with a right arrow icon).

Figure 18: - Select Section 83F 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

Revenue | eRepayment Claims

Overview

Stamp Duty Section 83F Refund Claim – Section 83F 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 qualifying property is designated as a cost rental dwelling by the Minister for Housing.

A claim under Section 83F 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 83F 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
- The Minister for Housing has designated the property as a cost rental dwelling under the provisions of Part 3 of the Affordable Housing 2021 within 6 months from the date of execution of the Deed

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 sealed cost rental designation
- ✓ Where the stamp duty return includes more than 1 property, you need the value of property that is the subject of the claim

Figure 19: - Overview Screen

Step 6:

Enter the Stamp Duty Document ID and click Continue.

Stamp Duty Return Document ID

Section 83F 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 qualifying property is designated as a cost rental dwelling by the Minister for Housing.

Please enter a valid Stamp Duty Document ID

Stamp Duty Document ID

← Back

⏻ Close

Save & Close 🖨️

Continue →

Figure 20: - 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.
- Qualifying lease date. Enter the date the property was designated as a cost rental dwelling.
- The number of properties included in this claim. Enter the number of properties under the Document ID that have been designated as a cost rental dwelling
- 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 properties under the Document ID that have been designated as a cost rental dwelling.

Once all the fields are complete, click Continue.

Claim Details

Section 83F 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 qualifying property is designated as a cost rental dwelling by the Minister for Housing.

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="110000.00"/>
Qualifying lease date	<input type="text" value="04/08/2022"/> ⓘ
Value of properties in this claim	<input type="text" value="500000.0"/> ⓘ
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="500000.0"/>

Figure 21: - 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.

Revenue
The Irish Revenue Authority
For Tax and Customs

eRepayment Claims

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

Attachments

Form STAMP – Stamp Duty Section 83F 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:

- Signed Declaration**
- Sealed copy of the cost rental designation**

Additional supporting documentation can also be attached below

File Name	Attachment Type	Date submitted	Notes
generic document A.pdf	Signed Declar	Sep 13, 2022	
generic document B.pdf	Sealed copy o	Sep 13, 2022	

[Add](#)

Cancel **Back** **Continue**

Figure 22: - Supporting Documentation Screen

Step 9:

Enter the bank account details to which the Section 83F 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.

Revenue
The Revenue Authority
100, The Quay, Dublin 1

eRepayment Claims

Bank Details

Form STMP – Stamp Duty Section 83D Refund 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)

Figure 23: - 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.

Summary
Form STAMP – Stamp Duty Section 83F Refund Claim

Personal Details

PPSN: [REDACTED]
Name: [REDACTED]

Claim Details [Edit](#)

Stamp Duty Document ID:	[REDACTED]
Duty Paid at 10.0%:	€110,000.00
Value of properties in this claim	€500,000.00
Qualifying lease date	25/08/2022
Total Number of Relevant Residential Units Acquired	1
Number of properties included in this claim	1
Number of previous claims made	0
Total value of Properties on Stamp Duty Return	€500,000.00

Tax Repayment Amount

Total Repayment Amount	€5,000.00
Net Repayable Amount	€105,000.00

Figure 24: - Summary Screen

Attachments [Edit](#)

generic document C.pdf	Spreadsheet	↕
generic document B.pdf	Signed Declaration	↕
generic document A.pdf	Sealed copy of the cost rental designation	↕

Bank Details [Edit](#)

Account Name: [REDACTED]
BIC:
IBAN: *****[REDACTED]

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 meet the eligibility conditions in Section 83F of the SDCA, the amount of Stamp Duty refunded on foot of this claim together with accrued interest must be repaid to Revenue.


Please tick this box if the declaration is correct.

Figure 25: - Summary Screen Continued

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
1234567A

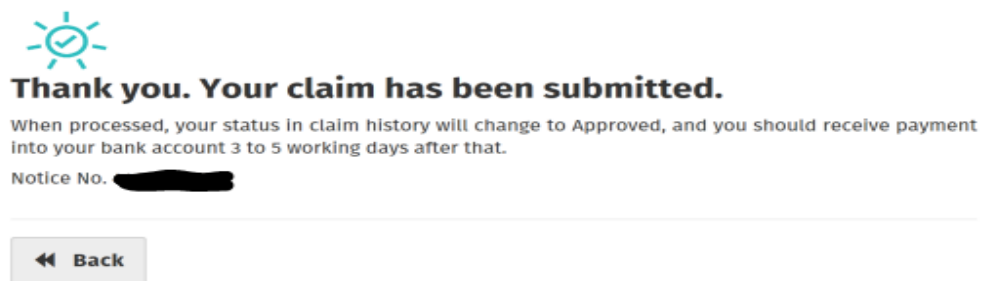
Enter myAccount Password
••••••••


Sign and Submit →

Figure 26: - 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. 

← Back

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 27: - Acknowledgement Screen

Step 13:

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

Welcome to eRepayment Claims Screen

Revenue
The Revenue Service
100, The Waterfront
Dublin, D08 R080

Hello | [Gaelic](#) | [Sign out](#)

eRepayment Claims

[← Back to ROS](#)

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 (S83D) 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 [request further information](#) if requested.

[Manage your claims](#)

[eRepayment Claims Help](#) • [Security](#) • [Privacy Policy](#) • [Accessibility](#) • [Terms & Conditions](#)

Figure 28: - Welcome Screen