
Filing and paying Stamp Duty on Instruments

Chapter 4: Filing the return

Document created June 2017

Table of Contents

| | |
|---|----------|
| 1 Mandatory e-filing | 2 |
| 2 Exceptions from mandatory e-filing | 2 |
| 3 Revenue agreement to exempt from mandatory e-filing..... | 2 |
| 4 Types of paper returns..... | 3 |
| 5 Requests for paper returns | 3 |
| 6 Filing a paper return | 4 |
| 7 Stamp Certificate | 4 |
| 8 Tax Reference Numbers and LPT Property IDs..... | 4 |

1 Mandatory e-filing

For instruments (written documents) executed (signed, sealed or both) on or after 1 January 2002, you must file your return online (e-file) through [Revenue OnLine Service \(ROS\)](#) unless:

- one of the exceptions listed below applies, or
- Revenue exempt you from the requirement to file online.

You must be registered to use ROS and you must have a ROS Digital Certificate in order to make the return. We refer to the part of ROS which enables you to file your return online as the e-stamping system.

You can register for ROS if you are registered for:

- Income Tax (but not PAYE),
- Corporation Tax,
- Capital Gains Tax,
- Value-Added Tax (VAT), or
- PREM (PREM = Tax Registration for Employers).

In cases involving the transfer or lease of land and buildings, accountable persons normally get their solicitor to file the return on their behalf.

You should not present the original instrument to us unless we specifically request the original.

As part of the process of completing the return, you will be asked if you wish to stamp a Counterpart or Counterparts. A separate stamp certificate will issue for each Counterpart that you wish to have stamped. For information on stamping a Counterpart **after** the return has been filed, see [Stamping a Counterpart on ROS](#).

2 Exceptions from mandatory e-filing

You must file a paper return:

- (a) if the instrument was executed before 1 January 2002;
- (b) if you want to stamp a substitute (or replacement) instrument because the original instrument, which was stamped prior to 30 December 2009, has been lost: for more information regarding lost instruments, see [lost instruments](#);
- (c) where the return is a proxy return. A proxy return must be filed for an instrument which was presented for stamping prior to 30 December 2009 but which has not yet been stamped.

3 Revenue agreement to exempt from mandatory e-filing

You may file a paper return where we have agreed to exempt you from the obligation to file online.

The criteria for exemption are that:

- you do not have, or any person acting under your authority who is not registered for ROS does not have, sufficient access to the internet to comply with the requirement to file online, or
- if you are an individual, you are prevented by age or mental or physical infirmity from being able to comply with the requirement to file online.

You should apply in writing to the [National Stamp Duty Office](#) for exemption from the requirement to file online. You should include all information relevant to the case for exemption in your application. Bear in mind that if you are already registered for ROS, or can register for ROS, you will be able to file online.

If we refuse to exempt you from the requirement to file online you may appeal that refusal to the Appeal Commissioners (see Regulation 9 of S.I. No. 234 of 2012 (and Regulation 8B of S.I. No. 222 of 2011)). You must give notice of your appeal in writing, within 30 days of the receipt of Revenue's refusal of the application for exemption, to the [Appeal Commissioners](#).

4 Types of paper returns

The various paper stamp duty returns are:

- SDR1 (Stamp Duty Return for Conveyance/Transfer/Long Term Lease (greater than 100 years) of a Single Property),
- SDR1A (Stamp Duty Return for Exchange and Conveyance/Transfer/Lease of Multiple Properties on a Single Instrument),
- SDR2 (Stamp Duty Return for Conveyance or Transfer of any Stocks or Marketable Securities),
- SDR3 (Stamp Duty Return for Short Term Lease (less than or equal to 100 years), Conveyance Not Liable, Mortgage, Policy of Insurance, CRO Form B6, Share Warrant and Fixed Duty),
- SDCF (Stamp Duty Clawback Form).

5 Requests for paper returns

Where a paper return is allowed, you can request a paper return from the [National Stamp Duty Office](#).

When you request a paper return you must tell us the type of instrument for which you will be making the return and the date of the instrument. This is to ensure that the correct paper return is sent to you. You must also tell us the reason why you need a paper return – see 2 and 3 above. If you need a paper return because you want to stamp a substitute (or replacement) instrument (see 2 above), you must also tell us the Document ID.

Remember that you will be able to file online:

- if you are registered for ROS, or
- if you can register for ROS because you pay one of the taxes listed in 1 above.

6 Filing a paper return

You should forward the completed return to the [National Stamp Duty Office](#). We only accept paper returns on our official forms.

We will enter the data from the paper return, on a non-judgmental basis, into the e-stamping system.

To avoid the return being rejected, you should use the paper return appropriate to the instrument and accurately complete all relevant sections of the return. We will return incomplete and incorrect returns to you for correction.

Late filing and late payment charges apply where the paper return was not correctly completed and filed within 44 days after the instrument was first executed. The stamp certificate will not issue until a correct return is re-lodged and all liabilities paid.

If you did not enclose payment with the paper return, we will notify you of the liability once the return has been accepted by the e-stamping system. The notification will set out the amount of Stamp Duty due and, if applicable, any late filing and late payment charges that have accrued.

For information on paying Stamp Duty, see *Chapter 5: Paying the Duty* of this manual.

If you paid Stamp Duty by EFT before you filed the paper return, you should send us the payment details when you are sending us your completed paper return.

7 Stamp Certificate

We will issue the stamp certificate to you in the post to the address Revenue has on record as your official address – this may be a home or a business address - once the paper return has been filed successfully and the full Stamp Duty liability and any late filing and late payment charges have been paid.

For adjudication (adjudication applies to certain instruments executed before 7 July 2012) and expression of doubt cases, we will issue the stamp certificate to you in the post as soon as we have completed the cases.

8 Tax Reference Numbers and LPT Property IDs

See Chapter 3: Tax Reference Numbers of this manual.