

# Filing and paying Stamp Duty on Instruments

## Chapter 8: Further Guidance

Document created June 2017

The *Stamp Duty Notes for Guidance* set out in plain English what each section of the Stamp Duties Consolidation Act, 1999 (SDCA) covers. The Notes are on our website under [Tax professionals/Legislation](#).

The purpose of the *Stamp Duty Tax and Duty Manual* is to provide assistance to Revenue staff in dealing with Stamp Duty issues. The manual contains worked examples to explain what particular sections of the SDCA mean. The manual does not cover every section of the SDCA or every subsection of the sections that it does cover. Neither does it cover every potential Stamp Duty issue. The manual is on our website under [Tax professionals/Tax and Duty Manuals](#).

The *Stamp Duty Notes for Guidance* and the *Stamp Duty Tax and Duty Manual* follow the structure of the SDCA.

Information on:

- when you need to file a return,
  - how to file the return,
  - how to pay Stamp Duty,
  - tax reference numbers,
  - stamp certificates, and
  - the Particulars Delivered (PD) stamp
- is contained in the other Chapters of this manual.

Information on:

- how to complete a return, including:
    - how to claim an exemption or relief,
    - how to claim double taxation relief (this only applies between Ireland and the UK),
  - how to amend a return,
  - how to notify us of a clawback,
  - how to pay duty on a Counterpart when duty was not paid at the time that the return was being filed,
- in contained in our [Help guides](#).

[Information on how to register for ROS](#) is available on the revenue website.

The National Stamp Duty Office is responsible for the collection of Stamp Duty on instruments (written documents). If you have a query relating to Stamp Duty on instruments which is not answered in the documents listed above or you need to contact us, refer to our [contact details](#)