

Forms/Leaflets & eStamping

Guidance on the requirements for Stamp Duty forms and leaflets

Form No / Name	Comments	Still Required
SD4	This form relates to the transfer of unquoted shares. The details in Page 1 (Parts 1-4) of the SD4 are now captured under the e-Stamping system. The details in Page 2 (Parts 5-7) should be completed where a valuation of the shares is required. Adjudication is mandatory in the case of a gift.	Page1 (Parts 1-4) no longer required. Page 2 (Parts 5-7) still required.
ADJN 14	This form provides for an apportionment of the consideration between the different classes of chargeable/non-chargeable assets where there is a contract chargeable under section 31 SDCA 1999. Under eStamping only the total consideration apportioned to the chargeable assets is required. Details of the apportionment should be furnished if adjudication is required or in the context of a post-stamping audit.	Form required where apportionment details are required to be furnished.
ADJN 6	Statutory Declaration required in support of a claim for relief under s79 SDCA 1999 on transfers between associated companies. Adjudication is mandatory.	Still required
ADJN 120	Provides apportionment details where relief is claimed for commercial woodlands under section 95 SDCA 1999. Adjudication is not mandatory but in practice is required.	Still required
Section 80 SDCA 1999 - Statutory Declaration	Statutory Declaration required in support of a claim for relief under section 80 SDCA 1999 in relation to a scheme of reconstruction or amalgamation. A draft declaration is available on request. Adjudication is mandatory.	Still required
SD81C	Required where Farm Consolidation relief under section 81C SDCA 1999 is claimed. Adjudication is mandatory.	Still required
SD 2B	Required where Young Trained Farmer relief under section 81AA SDCA 1999 is claimed. Adjudication is mandatory.	Still required
Apportionment Details (residential/non-residential property)	In the case of a mixed property the consideration must be apportioned between the residential and the non-residential element of the property. Section 16 SDCA 1999 (surcharge for miss-apportionment) provides for an estimate of the residential consideration, made by the vendor and the purchaser, to be included in the statement required under section 8(2) SDCA 1999. Such a statement is not required to be delivered where the instrument is stamped by means of the eStamping system.	Apportionment details are now included in the Stamp Duty Return filed under eStamping. The vendor's estimate should be obtained and retained by the purchaser and should be made available on request by Revenue.
Clawback - notification of receipt of rent	A clawback arises in relation to the reliefs granted under section 91A, 92 and 92B SDCA where the house purchased is subsequently rented. The person who receives the rent is obliged to notify the payment of the rent to Revenue.	Replaced by the new electronic/paper Clawback Form under eStamping.

ST 21	Particulars Delivered Form. Under section 12(5) SDCA 1999 the requirement is no longer operable for instruments stamped under the eStamping system.	No longer required
Warrant for Adjudication	Information now captured in the stamp duty return.	No longer required
ST RFND 1	For completion in relation to a refund of stamp duty. Under eStamping a refund is claimed by filing an amended return or a proxy return (where the instrument was stamped before 30 December 2009).	No longer required.