

## 1. Introduction

ROS is Revenue's secure, internet facility that allows taxpayers to file tax returns and pay tax on line. ROS is safe, secure and easy to use.

Stamp duty has now been added to the list of taxes and duties that can be filed on line with ROS. Once registered with ROS, practitioners charged with stamping instruments on behalf of clients can use the system to file stamp duty returns and stamp instruments quickly and securely.

ROS allows the practitioner to

- file returns and make duty payment at a convenient time
- have automatic access to and guidance on the most up-to-date changes in stamp duty,
- access the records and transaction history held in the practitioner's dedicated ROS account at any time,
- calculate duty liability accurately and as required.
- Use the offline facility to prepare returns before uploading them to Revenue online