

Stamp Duty Services

Important Notice about transitional arrangements for the introduction of e-Stamping

General

e-Stamping is being introduced on 30th December 2009. As and from 30th December 2009

- Instruments can be stamped only on foot of a stamp duty return filed with Revenue
- practitioners who are registered for ROS will be able to file a stamp duty return, pay stamp duty and receive their stamp certificate on line
- practitioners not registered for ROS must complete a paper stamp duty return in respect of the instrument to be stamped and submit it, with duty payment, to their local stamp duty office.

All instruments unstamped at the 30th December, including cases being adjudicated by Revenue at that date, must be stamped under e-Stamping and will require the filing of a stamp duty return.

Public Office

To facilitate the introduction of eStamping on 30th December the public office in Dublin Stamping District will be closed on Wednesday 23rd and Thursday 24th December. The last day for presenting documents for stamping at the public office under the current system is, therefore, Tuesday 22nd December.

Stamping offices will re-open on Wednesday 30th December under the new e-Stamping system and temporary help desks will be open in Dublin Stamping District to provide information to practitioners on using the new system.

Public Office and Postal Submissions

Every effort will be made to stamp instruments submitted on or before Tuesday 22nd December under the existing system where all relevant information and payment is received with the submission and the instrument is ready for stamping. Priority will be given in this period to instruments ready for stamping presented within the 44-day period.

Incomplete submissions received on/before 22nd December and all submissions, including postal submissions, received after that date will be returned for stamping on filing of the new stamp duty return under the e-Stamping system.

For further information in relation to e-Stamping please refer to Revenue's e-Stamping Guide or go to www.revenue.ie

November 2009