

Quick Guide to e-Stamping

Introduction

This quick guide to e-Stamping outlines and illustrates the steps to filing an e-Stamping return on-line, based on the example of a common type of case. The guide should be used in conjunction with the more detailed guides available on e-Stamping. It does not purport to be a full representation of all the requirements of e-Stamping or to be a statement of the law relating to stamp duty.

How does e-Stamping work?

e-Stamping allows you to use ROS (Revenue On-Line Service) to file and pay stamp duty returns on line and to receive a stamp certificate¹ as part of that on-line transaction. You must be registered for ROS (Revenue On-Line Service) to use e-Stamping. See <http://www.revenue.ie/en/online/ros/index.html> for further information.

e-Stamping is simple to use as you enter data on the electronic stamp duty return through a series of screens tailored to the instrument to be stamped and through selections from drop-down menus presented on these screens. Based on the data you have entered, the system calculates the stamp duty, (including any late interest and penalties that may apply) and, after asking you to confirm the details of the return, enables you to pay the duty on line. Once paid, the system will generate a stamp certificate and send it electronically to your ROS inbox.

Once you have received the stamp certificate into your ROS inbox, you print off the stamp certificate and attach it to the instrument to denote the instrument as stamped. Typically, this will happen in a matter of minutes. However, in any adjudication case, the stamp certificate will not issue until Revenue has examined the instrument and any other supporting documentation required. You should send the documentation to Revenue immediately the stamp duty return is filed for adjudication.

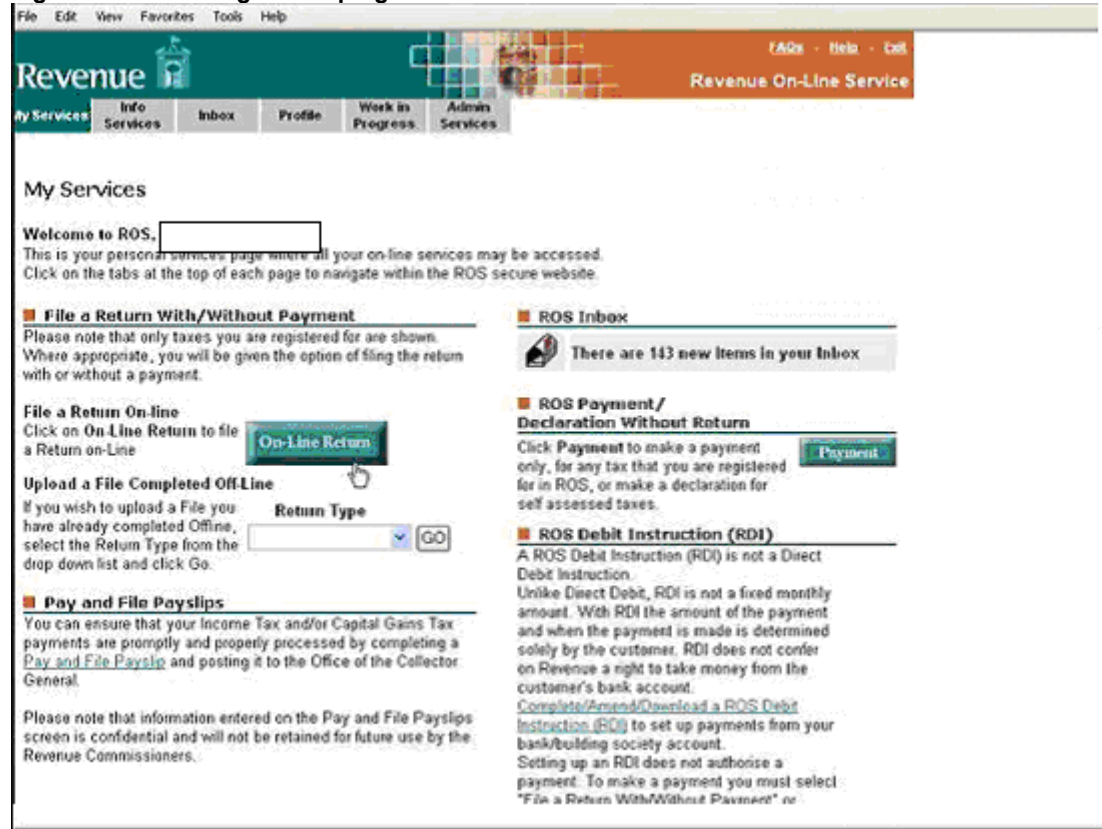
Example

In the following example, the filer (who has already been registered on ROS) is completing a stamp duty return on line and the client is a non-owner/occupier who has bought a second-hand house. The following example shows how to file an electronic stamp duty return, pay the stamp duty and print off the stamp certificate to attach it to the deed to denote that it has been stamped.

¹ The stamp certificate replaces the former foil/hologram and impressed stamps in every case since 30th December 2009.

Step 1 : You access e-Stamping by logging onto your ROS account (the account assigned to you by Revenue on completion of your ROS registration). Once logged on, your ROS 'My Services' homepage will display, as shown below in Figure 1. Click the "File a return on-line" button

Figure 1 – Accessing e-Stamping on ROS



Step 2 : Under Returns, select "Stamp Duty" from the drop-down menu for Tax Type.

Figure 2 – Accessing the Stamp Duty Return for Completion

Returns

Please note that only Taxes you are registered for will be shown under Tax Type.

Where appropriate, you will be given the option of filing the return with or without a payment.

Below is a list of the Tax Returns and Tax Registration/ Trader Numbers for which you can file a Return.
 Please make a selection from each menu below - Tax Type, Return Type and Tax Registration/Trader Number.
 Denotes a required field.

| | | |
|---|---|---|
| Tax Type <input checked="" type="checkbox"/> Stamp Duty | Return Type <input checked="" type="checkbox"/> [Dropdown Menu] | Tax Regn. / Trader No. <input checked="" type="checkbox"/> [Text Field] |
|---|---|---|

Click on the **Next** button to proceed to the next screen.

Click on the **Back** button to return to the Services page.

- Stamp Duty Return
- Amend Stamp Duty Return
- Declare Clawback
- Number of Counterparts

Back

General.

Please note that information entered on the Pay and File Payslips screen is confidential and will not be retained for future use by the Revenue Commissioners.

on revenue a right to take money from the customer's bank account.
[Complete/Amend/Download a ROS Debt Instruction \(ROI\)](#) to set up payments from your bank/building society account.
 Setting up an RDI does not authorise a payment. To make a payment you must select "File a Return With/Without Payment" or

Step 3: Select "Stamp Duty return" from the Returns Type drop-down menu and click on the "next" button. This brings up the opening screen for the stamp duty return.
Figure 3 – The Stamp Duty Return

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Step 4: In the opening screen of the on-line return, the 'Instrument Category' screen, you must select the category of instrument in question from a drop down menu. You must also enter the date of the execution of the instrument and click "continue" to proceed to the next screen. The category of instrument selected here is key as it will determine all other screens presented for completion.

Figure 4 – Selecting the Category of Instrument

If this box is ticked, all correspondence will be in Irish

Instrument

Instrument Category

Category of Instrument * Conveyance / Transfer of Property

Instrument Dates

Date of Execution of Instrument (dd/mm/yyyy) * 01/07/2009

Date of Related Contract (dd/mm/yyyy)

Date Released from ESCROW, if applicable (dd/mm/yyyy)

Instrument Party Details

As Vendor(s)/Lessor(s)/Transferor(s), tick the box if you are acting in a fiduciary capacity

As Purchaser(s)/Lessee(s)/Transferee(s), tick the box if you are acting in a fiduciary capacity

Additional Information

Contact Reference Number, if applicable

Back Cancel Clear Continue

Step 5: The next screen asks you to choose an option to best describe the property (residential, non-residential or mixed use)

Figure 5 – type of property

Form Help

* Denotes a Required Field

Instrument Details

Property

Type of Property * Residential

Back Cancel Clear Continue

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Step 6: You must enter valid tax reference numbers in respect of every party (vendor and purchaser). You must also select the tax type under which that tax reference number is registered. Please ensure your client furnishes you with documentation from Revenue that confirms his/her tax reference number and tax type. Detailed information on tax reference numbers is available at <http://www.revenue.ie/en/tax/stamp-duty/e-stamping/user-guide-for-ros.html>


Repeat the process in respect of each vendor and purchaser and remember to click the “add vendor “ button each time you enter a tax reference number and tax type for a party.

Figure 6 – Entering Tax Reference Numbers and Vendors and Purchasers

The screenshot shows a web form interface. At the top left, there is a 'Form Help' link and an information icon. Below this is a note: '* Denotes a Required Field'. The form is divided into two main sections: 'Vendor Details' and 'Purchaser Details', each with a green header bar. Under 'Vendor Details', there is a heading 'Vendor' and two input fields: 'Vendor Tax Registration Type' (a dropdown menu with 'VAT' selected) and 'Vendor Tax Registration Number' (a text box). Below these is an 'Add Vendor' button. Under 'Solicitor / Agent for the Vendor', there is a heading and a required text box labeled 'Vendors' /Solicitors' Agent Name'. The 'Purchaser Details' section has a heading 'Purchaser' and a partially visible 'Purchaser Tax Registration Type' dropdown menu.

Step 7: After entering the tax reference numbers and tax types in respect of every party recited in the deed, you must enter the address of the property on the property description screen.

Figure 7: Entering the Property Address and Description

Form Help 

* Denotes a Required Field

Property Address

Address Line 1 *

Address Line 2 *

Address Line 3

County

Post Code

Country *

Folio Number

You must also select the type of property, the type of contract and information that describes the purchaser (owner/occupier, first-time buyer etc) from the drop-down menus on this screen before clicking "continue".

Property Description

Type of Property *

Type of Contract *

Size of Property

Purchaser Information *

Additional Information

Tick the box if the consideration paid does not represent the open market value / value of interest passing (for example: Voluntary Disposition)

Tick the box if any part of the consideration is in the form of a debt

Tick the box if the entire consideration is unascertainable

Tick the box if any part of the consideration is in the form of stocks/marketable securities or non-marketable securities

Step 8: You must enter the consideration on the Consideration Screen. Note: Enter figures only, no commas. Then click on the "Calculate Liability" button.

Figure 8: Consideration and Duty Calculation

The screenshot shows a web form with the following sections and fields:

- Consideration Information:** A label 'Consideration' followed by a text input field containing '€ 500000' and an asterisk to its left.
- Contents:** A label 'Contents' followed by a text input field containing '€'.
- Relief:** A dropdown menu labeled 'Select the relief that is being claimed' with the value '--Please Select'. Below it is a checkbox labeled 'Tick the box if you wish to claim relief for Rights Reserved'.
- Adjudication:** A checkbox labeled 'Tick the box to submit for Adjudication'.
- Expression of Doubt:** A checkbox labeled 'Tick the box if you wish to submit an Expression of Doubt'.


At the bottom of the form are four buttons: 'Back', 'Cancel', 'Clear', and 'Calculate Liability'.

Step 9: The e-stamping system will then display a Summary & Calculation screen showing the exact amount due, how the duty is calculated, any reliefs claimed and the names and tax reference numbers of all the parties (this is a long screen and is displayed over the following two screenshots in Figure 9 below).

Note: You have not sent any e-stamping return or payment to Revenue at this stage. If you quit the e-stamping screen at the Summary & Calculation stage, the return will be lost and Revenue will have no record of your transaction. Nothing is filed with Revenue until you complete the ROS “sign and submit” screen at the very end of the process.

You should examine this Summary & Calculation screen carefully to ensure that you have entered correctly all the particulars before proceeding to the ROS file and pay screens. If you discover an error and need to return to an earlier screen, you should press the ‘Back’ button. Please note, the system is designed to clear the information from each such earlier screen as any change in data entered will impact on later screens presented again. When you have examined the Summary & Calculation screen and are satisfied that the data presented is correct, click the “Continue” button to proceed.

Figure 9: Summary and Calculation Screen

| Summary and Calculation Information | | Revenue  |
|---|---|---|
| The information displayed is based on entries input on your return. This indicates liability for this return but does not confirm proof of payment of the duty. | | |
| Document ID | Document Status | Balance Outstanding |
| 090013085U | Pending | € 26,250.00 |
| Filer Details | | |
| Tax Registration Type & Number | <input type="text" value="00000000000000000000"/> | |
| Filer Name | <input type="text" value="00000000000000000000"/> | |
| Instrument Details | | |
| Category of Instrument | Conveyance / Transfer of Property | |
| Date of Execution of Instrument | 01/07/2009 | |
| Date Filed | 08/07/2009 | |
| Party & Property Details | | |
| Vendor Details | | |
| Vendor Tax Registration Type & Number | <input type="text" value="00000000000000000000"/> | |
| Vendor Name | <input type="text" value="00000000000000000000"/> | |
| Purchaser Details | | |
| Purchaser Tax Registration Type & Number | <input type="text" value=""/> | |
| Purchaser Name | <input type="text" value=""/> | |

| | | |
|--|--------------|-------------|
| Relieved Chargeable Consideration | € 500,000.00 | |
| Duty | | |
| Duty | € 26,250.00 | |
| Duty Payable | € 26,250.00 | |
| Return Summary | | |
| Document | | |
| Duty | € 26,250.00 | € 26,250.00 |
| Total Penalties | € 0.00 | |
| Total Liability | | € 26,250.00 |
| Return Liability | | € 26,250.00 |
| Credits | | |
| Total Credits | | € 0.00 |
| Balance Outstanding | | € 26,250.00 |
| Payment Due Date | | 14/08/2009 |
| <input type="button" value="Back"/> <input type="button" value="Print"/> <input type="button" value="Cancel"/> <input type="button" value="Continue"/> | | |

Step 10: When you continue from the 'Summary and Calculation' screen, the ROS payment screen displays, showing your bank details (as stated by you when you set up your RDI. See www..... for more information). The screen asks you to enter the amount of the payment you are going to make and date. You can opt to file an on-line return without a payment, or with part-payment. To file without payment, click the 'file return only' button. **Note:** No stamp certificate will issue until all outstanding amounts are paid in full.

Figure 10: Stamp Duty Payment – ROS Payment Screen

Payment Screen

Step 2 : Payment Details
To continue, review the details below and click the Next button.

Form Data **Payment Details** Sign & Submit Acknowledgement

1 2 3 4

Please select a payment method

ROS Debit Instruction

Bank Account Name: KBOURKE
Bank Sort Code: 90-00-17
Bank Account Number: 01234567

Please enter the payment amount

Total Payment Amount € 26250.00

Please enter the Payment Date (DD/MM/YYYY) 08/07/2009

Note: You may incur interest charges where you have not paid your Tax Liability on time.
[Information on due dates and requisite amounts.](#)

Please indicate if you wish to file the return only (no Payment)

File return only Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

Click on the **Next** button to continue.

Click on the **Back** button to return to the previous page.

Step 11: The next screen asks you to confirm those payment details. Press the 'OK' button to continue to the last part of the filing process.

Figure 11: Confirming payment

Confirm Payment

Step 2

To continue, review the details below and click the Ok button.

Payment Type **Payment Details** Sign & Submit Acknowledgement

Review the details below and ensure they are correct before continuing.

Payment Amount: €26,250.00
Payment Date: 08/07/2009
Payment Type: RDI (Ros Debit Instruction)

The above payment will be debited from the following account:

Bank Account Name KBOURKE
Bank Sort Code 900017
Bank Account Number 01234567

Click on the **OK** button to continue to Sign and Submit.

Click on the **Cancel** button to return to the previous page.

OK

Cancel

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Purchaser Details

Purchaser Tax Registration Type & Number

Purchaser Name

Step 12: You are now about to file an e-Stamping return (with/without payment) via ROS. You must enter your ROS password and click the “Sign & Submit” button to complete the transaction.

Figure 12: Filing the Stamp Duty Return

Confirm Payment

Step 2

To continue, review the details below and click the OK button.

Payment Type **Payment Details** Sign & Submit Acknowledgement

Review the details below and ensure they are correct before continuing.

Payment Amount: €26,250.00
Payment Date: 08/07/2009
Payment Type: RDI (Ros Debit Instruction)

The above payment will be debited from the following account:

Bank Account Name: KBOURKE
Bank Sort Code: 900017
Bank Account Number: 01234567

Click on the **OK** button to continue to Sign and Submit.

Click on the **Cancel** button to return to the previous page.



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Purchaser Details

Purchaser Tax Registration Type & Number

Purchaser Name

Stamp Duty Return

Step 3

Complete the certificate information and click on Sign and Submit to send your Return to Revenue

Form Data Payment Details **Sign & Submit** Acknowledgement



If your **Return** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this Return or Payment click on the button marked Back.

Once your Return has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate: [Help](#)

Enter Password:

Please wait while your return is processed

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Purchaser Tax Registration Type & Number

Purchaser Name

Step 13: You will receive the following confirmation message immediately onscreen, signalling successful filing. A message will also be sent to your ROS inbox, together with a copy of the 'Summary & Calculation' data of the return just filed.

Figure 13 : Confirmation that the Stamp Duty Return has been filed

Stamp Duty Return

Step 4
You have completed the 3 steps in filing and paying your Stamp Duty Return

Form Data Payment Details Sign & Submit Acknowledgement

1 2 3 4

You have just transmitted your Stamp Duty Return which has been received by ROS.
You can access a copy of this Return through your ROS Inbox by clicking on the Inbox tab above.
This return will be processed and a Stamp Certificate issued when appropriate.

Further information may be required to process this application and Revenue may then be in contact to request this or see HelpText for guidance.

Please use the **Document ID** below for any future correspondence or inquiry relating to this Return.

| | |
|-----------------------|-------------|
| Notice Number: | 3708755433C |
| Document ID: | 090013085U |

To file another Return click on My Services tab.

OK
OK

95%

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Purchaser Tax Registration Type & Number
Purchaser Name

Conclusion

Revenue has received your on-line return and the payment will be taken from a bank account (nominated by you). Your stamp certificate for this on-line return will appear in your ROS in-box within minutes, or on completion of adjudication, as appropriate. You should download the stamp certificate, print it off and affix it to the document. You can also use the ROS search facility to check on the status of any stamp certificate presented to you. For more information on e-stamping, please go to <http://www.revenue.ie/en/tax/stamp-duty/e-stamping/index.html>