

Helptext – Form SDR1

What is Form SDR1?

The SDR1 is the return for Conveyances, Transfers & Long Term Leases (greater than 100 years) of a Single Property

You can obtain a Form SDR1 from Revenue's Forms and Leaflet's Service at LoCall 1890 306 706 or from any of our Stamp Duty offices in Dublin, Cork or Galway.

LoCall rates – note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

Can I file this return on-line?

The most efficient way to completing the return is to file your return electronically through the Revenue On-Line-Service (ROS). ROS will allow you file the return, calculate and pay any Stamp Duty due and obtain a Stamp Certificate in the same on-line transaction.

Where can I get further help?

In addition to the following notes a more detailed publication is available on www.revenue.ie
You may call us on LoCall 1890 48 25 82 for guidance on how to complete a return.

Sign and date the return

Before submitting your return, be sure you sign and date the Declaration on the front page of the Return. You should also state the capacity in which you are signing the return (e.g. as an authorised agent / administrator etc.).

How to fill in this return

The return must be completed in BLOCK capitals.

Please note that incomplete or illegible returns cannot be processed and will be returned for correction. In such cases interest and penalties will be incurred if the corrected return is presented late.

- Insert "X" clearly in any relevant boxes as required
- Any panels or sections that do not require an entry should be left blank
- In date boxes enter the format Day / Month / Year
- All monetary entries should be in EURO denomination
Do not enter € symbol.

The following short notes will assist you in completing the various Parts on the Return.

Completing an amended return

An amended return allows you to correct a previously filed return. If the instrument has been stamped since the introduction of eStamping you should set out the details of the amendment(s) under a separate cover letter and complete the relevant Part(s) of the return to reflect the amendment(s).

If the instrument was stamped prior to eStamping you will need to complete the return as a Proxy return. Also indicate under separate cover letter the change in circumstances since the original stamping of the Instrument.

Requirement for Revenue Certificates in deeds

The correct Revenue Certificates must be endorsed in the instrument before it is executed. There is an easy-to-use electronic guide to the certificates to be included in instruments for most transactions available on our website at www.revenue.ie under Taxes & Duties > Stamp Duty > Certificates.

Note : For the purpose of this return "Vendor" includes Vendor, Transferor or Lessor and "Purchaser" includes Purchaser, Transferee or Lessee.

The numerical references below correspond with the relevant Parts on the return –

Part 1 - Filer Details

1.1 & 1.2 Filer's Tax Reference Number & Tax Reference Type

These fields must be completed in conjunction with each other.

You must enter a valid Tax Reference Number which must be matched against one of the Tax Reference Types listed at 1.2 in the return.

1.3 Correspondence in Irish

Here you must indicate if you require all correspondence in relation to this instrument to be issued in Irish.

Part 2 – Instrument

2.1 Instrument Category

Here you must indicate the category of instrument – a brief description of each is outlined below.

Conveyance / Transfer of Property

This category includes instruments that convey or transfer (also includes gifts) an interest in property. It also includes instruments or contracts which are **deemed** by specific legislation to be chargeable as conveyances/transfers on sale. Examples of such deemed charges are: Contracts chargeable under Section 31 of the Stamp Duties Consolidation Act 1999 (e.g. Business Asset Purchase Agreements etc), Partitions chargeable under Section 38 of the Stamp Duties Consolidation Act 1999 and Releases or Surrenders on Sale.

Long Term Lease greater than 100 years

This category covers instruments which create leasehold interests with a term greater than 100 years. Typical instruments falling under this category would be leases of new apartments or commercial buildings/offices.

If you are having difficulty determining the appropriate category for the instrument, please contact your local Stamp Duty Office.

2.2 Instrument Dates

Date of Execution of Instrument

Enter the date of execution of the instrument in this field i.e. date on which the instrument was first executed (signed by either party).

Date of Related Contract

Enter the date of any related agreement for lease / contract for sale etc. entered into in respect of the transaction effected by the instrument. If any transitional arrangement applies to the instrument you are filing, this field must be completed to indicate the date of any binding contract or agreement for sale entered into.

Date Released from Escrow

Please note that a Certificate of escrow from the vendor's solicitor is required if the instrument was held in escrow. The certificate should state the date the instrument went into escrow, the reason why it was held in escrow and the date it came out of escrow. Only genuine escrow cases, where the deed was not delivered on the date it bears, will be accepted and the Revenue Commissioners reserve the right to refuse to accept a certificate of escrow where they are not satisfied that the instrument was delivered in escrow.

2.3 Instrument Party Details

Here you must indicate if, as Vendor or Purchaser, you are acting in a fiduciary capacity. If you tick either box at 2.3.1 or 2.3.2, you will be required at Parts 4 & 5 and/or Parts 8 & 9 to state the name of the representative and to select the capacity in which the representative is acting e.g. Legal Personal Representative, Trustee, Nominee, Liquidator or Other ('Other' includes Receiver, Committee acting on behalf of a Ward of Court, Court Clerk, Power of Attorney).

Part 3 - Instrument Details

3.1 Property

Here you must select the appropriate property type – Residential, Non-Residential or Mixed Use.

Residential Property

Residential property can be broadly described, for Stamp Duty purposes, as a building or part of a building, which, at the date of the instrument, was used or was suitable for use as a dwelling. Curtilage of up to one acre is also regarded as residential property.

Non Residential Property

Any property that does not fall within the description of Residential Property is regarded as Non-Residential property.

Mixed Use

If the property is part Residential and part Non-Residential, it is regarded as Mixed Use and the consideration/value of the property must be apportioned with regard to the provisions of Sections 16 & 45 of the Stamp Duties Consolidation Act 1999.

3.2 Substitute / Proxy

Here you must indicate if the instrument is to be stamped as a Substitute deed (i.e. a substitute for a lost instrument stamped prior to eStamping) or Proxy return (i.e. being filed in connection with an instrument stamped prior to eStamping) and enter the Document I.D. of the original stamped Instrument.

Part 4 - Vendor Details

Here you must enter a valid Tax Reference Number in respect of each vendor / lessor / transferor. Each party's tax reference number must be matched against the type of tax to which it refers.

If an individual is previously unregistered with Revenue, they must obtain a valid PPS number by contacting the Department of Social & Family Affairs.

Part 5 - Additional Vendor Details

5.1 Vendor Representative

If any party is acting in a fiduciary capacity on behalf of the vendor you must select the capacity in which they are acting from the list provided and state the name of the representative. 'Other' includes Receiver, Committee acting on behalf of a Ward of Court, Court Clerk, Power of Attorney etc.

Where a party to an instrument is acting in any of the capacities referred to in column 1 the table below, the details referred to in column 2 of the table should be entered in the Vendor Details section at Part 4 of the return.

Capacity	Vendor details required
Personal Representative (Executor/Administrator)	Tax Type and Tax Reference Number of the deceased or the deceased's estate (where assigned a separate Tax Reference Number).
Bare Trustee/Nominee	Tax Type and Tax Reference Number of the beneficial owner(s).
Trustee of Discretionary Trust/Charitable Trust	Tax Type and Tax Reference Number of the trustee(s).
Liquidator	Tax Type and Tax Reference Number of the company in liquidation.
Receiver	Tax Type and Tax Reference Number of the company in receivership.
Power of Attorney	Tax Type and Tax Reference Number of the beneficial owner(s).
Committee of the Ward of Court	Tax Type and Tax Reference Number of the Ward of Court.
Trustee of partnership property	Tax Type and Tax Reference Number of the partnership.
Official Assignee in bankruptcy	Tax Type and Tax Reference Number of the bankrupt person(s).

5.2 Name of Representative

Here you must enter the name of the Representative. A Tax Reference Number is not required for a party acting in a fiduciary capacity, as outlined in the table above.

Part 6 - Solicitor / Agent for Vendor(s)

The name of any agent or legal representative (e.g. solicitor, accountant or tax advisor) acting on behalf of the Vendor should be entered in this field. A Vendor acting on their own behalf without representation should simply state their own name in this field.

Part 7 - Tax Reference Number not being supplied – Vendor

In the event of an instrument executed prior to 01st September 1995 or of a global/merger transaction where a tax reference number has not been supplied for the vendor(s) at Part 4 of this return you must enter here the name & address of the party involved.

Part 8 - Purchaser Details

Here you must enter a valid Tax Reference Number in respect of each purchaser / lessee / transferee. Each party's tax reference number must be matched against the type of tax to which it refers. You should also indicate here if any purchaser is a sub-purchaser.

If an individual is previously unregistered with Revenue, they must obtain a valid PPS number by contacting the Department of Social & Family Affairs.

If a Conveyance/ Transfer or other disposal has not been executed in favour of the Original Purchaser and the property is being conveyed from the Original Vendor to the Sub-Purchaser, the provisions of Section 46 of the Stamp Duties Consolidation Act 1999 may apply. Under this section Stamp Duty is chargeable only on the consideration paid by the sub-purchaser.

It should be noted that neither Consanguinity Relief (Schedule 1 of the Stamp Duties Consolidation Act 1999) nor relief for transfers between spouses (Section 96 of the Stamp Duties Consolidation Act 1999) is available on instruments to which the sub-sale provisions apply.

Part 9 – Additional Purchaser Details

9.1 Purchaser Representative

If any party is acting in a fiduciary capacity on behalf of the purchaser you must select the capacity in which they are acting from the list provided and state the name of the representative. 'Other' includes Receiver, Committee acting on behalf of a Ward of Court, Court Clerk, Power of Attorney etc.

Where a party to an instrument is acting in any of the capacities referred to in column 1 the table below, the details referred to in column 2 of the table should be entered in the Purchaser Details section at Part 8 of the return.

Capacity	Purchaser details required
Personal Representative (Executor/Administrator)	Tax Type and Tax Reference Number of the deceased or the deceased's estate (where assigned a separate Tax Reference Number).
Bare Trustee/Nominee	Tax Type and Tax Reference Number of the beneficial owner(s).
Trustee of Discretionary Trust/Charitable Trust	Tax Type and Tax Reference Number of the trustee(s).
Liquidator	Tax Type and Tax Reference Number of the company in liquidation.
Receiver	Tax Type and Tax Reference Number of the company in receivership.
Power of Attorney	Tax Type and Tax Reference Number of the beneficial owner(s).
Committee of the Ward of Court	Tax Type and Tax Reference Number of the Ward of Court.
Trustee of partnership property	Tax Type and Tax Reference Number of the partnership.
Official Assignee in bankruptcy	Tax Type and Tax Reference Number of the bankrupt person(s).

9.2 Name of Representative

Here you must enter the name of the Representative. A Tax Reference Number is not required for a party acting in a fiduciary capacity, as outlined in the table above.

Part 10 - Tax Reference Number not being supplied – Purchaser

In the event of an instrument executed prior to 01st September 1995 or of a global/merger transaction where a tax reference number has not been supplied for the purchaser(s) at Part 8 of this return you must enter here the name & address of the party involved.

Part 11 - Additional Information

11.1 Transfer of a fractional interest in the property

This box may be ticked to indicate that the instrument involves the transfer of a shared ownership or part thereof (whether joint tenancy, tenancy in common or any other). Examples would include:

- transfer of an undivided moiety
- transfer of a fractional interest held under a tenancy in common in a property
- transfer from joint tenants into the name of the remaining joint tenant(s)

11.2 Relationship between vendor & purchaser

This Part should **only** be completed if a relationship exists between the parties. You should indicate then from the list provided the nature of the relationship (e.g. business, family or otherwise).

If the parties are lineal descendants, consanguinity relief may be claimed, reducing the Stamp Duty charge by 50%. Please see Paragraph 15 in Schedule 1 of the Stamp Duties Consolidation Act 1999 for an outline of the relationships which fall within the meaning of the term 'lineal descendant'.

11.3 Instruments which form part of a larger or series of transactions

You should tick this box if the instrument in question forms part of such a transaction.

If this box is ticked, you will be required to state the aggregate chargeable consideration at Part 12.11. Instruments that form part, or the whole, of a larger transaction or a series of transactions are chargeable at the rate applicable to the whole of the transaction.

It should also be noted that Section 45A of the Stamp Duties Consolidation Act 1999 deems certain transfers of interests in residential property to form part of a larger transaction/series of transactions.

For guidance on the appropriate certificates to be inserted in instruments, please see our Guide to Stamp Duty Certificates at www.revenue.ie.

11.4 Type of Life / Remainder interest

These options only apply where an actual life interest (also referred to as a limited interest) is involved. Rights of residence / maintenance / support etc. are not regarded as life interests and are dealt with under Section 18 of the Stamp Duties Consolidation Act 1999.

If a life or remainder interest is passing, you will be required to supply details for the Life Tenant(s) at Part 12.6 and the market value of the property at the consideration fields at Part 12 of this return. The value of the interest passing will then be calculated with reference to the actuarial tables contained in the Capital Acquisitions Tax Consolidation Act 2003. Any application to apply a different actuarial factor when calculating the Life or Remainder interest must be supported by a report from a qualified actuarial professional.

Part 12 .1 - Property Address

Here you must enter the full address of the property.

The address of the property, including County and Country, is mandatory. For addresses in Dublin City, the appropriate postal code must be selected.

Folio Numbers should be provided where available.

If the instrument relates to intangible property, please simply enter N/A on the first two lines.

Part 12.2 – Property Description

12.2.1 Type of Contract

The appropriate contract type must be selected from the list provided.

Contract for Site with associated Building Agreement

Sections 29 & 53 of the Stamp Duties Consolidation Act 1999 contain specific charging provisions where a Contract for Sale and any connected building agreement/arrangement are entered into to facilitate the purchase/acquisition of a residential property. Duty is charged on the total VAT exclusive consideration for the sale of the site and the cost of the building works.

Unitary Contract

A Combined Building Agreement/Contract for Sale is referred to as a Unitary Contract in the list.

Contract for Completed New House Apartment

This option covers any contract or agreement for sale relating to the purchase of a completed new house.

Contract for Sale

This option covers any standard contract or agreement for the sale of a residential property.

None

This option covers transactions which are not set out in a written contract. A typical example would be a voluntary disposition.

12.2.2 Type of Property

New Dwellinghouse/Apartment

Provisions regarding New Dwellinghouses/Apartments are set out in various sections of the Stamp Duties Consolidation Act 1999.

There are two reliefs which apply exclusively to the conveyance/transfer/lease of a New Dwellinghouse/Apartment to an owner-occupier. Please see Sections 91/91A & 92 of the Stamp Duties Consolidation Act 1999 for further information regarding the requirements for these reliefs. Sections 29 & 53 of the Stamp Duties Consolidation Act 1999 also contain provisions regarding new dwellinghouses / apartments being acquired under a Contract for Sale with any connected building agreement/arrangement.

Second-hand Dwellinghouse/Apartment

Any dwellinghouse/apartment which does not fall within the provisions relating to new houses contained in the Stamp Duties Consolidation Act 1999 will be treated as a second-hand property.

Curtilage of Residential Property

The definition of Residential property is contained in Section 1 of the Stamp Duties Consolidation Act 1999 and includes a curtilage of up to 1 acre (excluding the actual house/apartment). Any curtilage in excess of this is treated as non-residential property.

12.2.3 Floor Area of Property

Where the type of property selected at 12.2.2 is New Dwellinghouse/Apartment, you must indicate the floor area of the property. This is because the various owner-occupier reliefs are dependent on floor area size.

1. Sections 91/91A (New dwellinghouses and apartments with floor area certificate/floor area compliance certificate) of the Stamp Duties Consolidation Act 1999 only apply where the Department of the Environment and Local Government has issued a certificate confirming the floor area of the property is between 38 and 125 square metres.

2. Section 92 (New dwellinghouses and apartments with no floor area certificate) of the Stamp Duties Consolidation Act 1999 only applies where a certificate, confirming that the floor area of the property is greater than 125 square metres, has been issued by a qualified person (architect, engineer or surveyor).
3. Section 92B (Residential property first time purchaser relief) of the Stamp Duties Consolidation Act 1999 only applies to a new dwellinghouse/apartment where the floor area of the property is greater than 125 square metres. The relief applies to a second hand dwellinghouse/apartment regardless of floor area size.

12.2.4 Purchaser Information

First Time Buyer Owner-Occupier

A First Time Buyer is a person, (or, where there is more than one buyer, each of such persons) who has not on any previous occasion, either individually or jointly, purchased or built on his/her own behalf a house (in Ireland or abroad) and where the property purchased is occupied by the purchaser, or a person on his behalf, as his/her only or principal place of residence and no rent other than under 'rent-a-room' arrangements is obtained from the property for a period of 2 years from the date of the purchase.

Important note on First Time Buyer Relief

A purchaser is defined as an individual who purchases a dwellinghouse or an interest in a dwellinghouse, where the consideration for the purchase is derived from the individual's own means, which can be or may include consideration derived from an unconditional gift or a *bona fide* loan evidenced in writing.

A "gift" is deemed *not* to be unconditional and a "loan" is deemed *not* to be *bona fide* where the donor/lender concerned is **not** a party to the instrument giving effect to the purchase of the dwellinghouse or the interest in the dwellinghouse and intends to, or does, occupy the dwellinghouse with the purchaser as a principal place of residence or there is an understanding that the dwellinghouse, or an interest in same, will be transferred to the donor or lender at **any** time following the purchase.

However, where a parent moves in to live with his or her child having given the child a gift, or having made a loan to a child, towards the purchase of the house, the child will *not* be precluded from claiming first time purchaser relief *provided* there is no understanding or agreement under which the house, or an interest in the house, can be transferred to the parent after the purchase.

Deemed First Time Buyer

There are two particular situations where a person is deemed to be a First Time Buyer.

The **trustees** of a trust (to which section 189A of the Taxes Consolidation Act 1997 applies), whose trust funds are raised by **public** subscriptions for the benefit of permanently incapacitated persons, in respect of the first house(s) bought after the establishment of the trust, for occupation by the beneficiary or if more than one, each of the beneficiaries.

A **spouse** to a marriage the subject of a decree of **judicial separation**, a **deed of separation**, a decree of **divorce** or a decree of **nullity** in the case of the first acquisition of a house by the spouse following the separation or divorce provided that the spouse had, in relation to the former marital home,

- not retained an interest in that home;
- immediately prior to the date of the decree or deed of separation is not beneficially entitled to an interest in a house other than the marital home.

At the date of the decree or deed of separation, the separated/former spouse must also be in occupation of the home which was occupied by both spouses prior to the separation or dissolution of the marriage. Where a person is denied relief under section 92B(8) of the SDCA for the sole reason that he or she purchases a house or apartment in anticipation of, **but prior to**, the actual grant of the decree or the making of the deed of separation, a repayment of Stamp Duty can be claimed where the purchase of the new home is made in connection with, and within 6 months of, the formal marriage break-up.

To claim this relief, you will need to select this option **and** claim First Time Buyer relief at Part 15.1 of this return.

Owner-Occupier

An Owner Occupier is a person who purchases a **new** house/apartment which is to be occupied by the purchaser, or a person on his behalf, as his only or principal place of residence and no rent, other than rent under the Stamp Duty rent-a-room provision, is derived from the property for a period of two years from the date of the purchase.

Prior to 5 December 2007, the period where no rent could be obtained was five years. Under the Finance Act 2008, this period has been reduced from 5 years to 2 years for deeds executed on or after the 5 December 2007.

For instruments executed **before** 5 December 2007, to the extent that a dwelling house or apartment is rented out on or after 5 December 2007, it will not involve a clawback of the relief where this occurs in the third, fourth or fifth year of ownership.

Non Owner-Occupier

A 'Non Owner-Occupier' is any person who does not qualify for First Time Buyer or Owner Occupier reliefs, as that person or persons in right of the purchaser, will not occupy the property as their only or principal place of residence and rent received, if any, is not under the Stamp Duty 'rent-a-room' provisions. People acquiring second homes or holiday homes are classed as non owner-occupiers for the purposes of Stamp Duty.

Part 12.3 - Property Description – Non-Residential

12.3.1 Type of Contract

The appropriate contract type must be selected from the list provided.

Contract for Site with Interlocking Building Agreement

Where the Building Agreement and Contract for Sale are 'interlocked', this option should be selected. Please see the Stamp Duty Notes for Guidance for further details.

Unitary Contract

The term Unitary Contract refers to all agreements that affect a Combined Building Agreement/Contract for Sale.

Contract for Completed New Premises

This option covers any contract or agreement for sale relating to the purchase of a completed new premises.

Contract for Sale

This option covers any standard contract or agreement for the sale of non-residential property.

Contract for site less than 75% complete where a Building Agreement is not interlocked

This option should only be selected where the purchaser has entered into a contract/arrangement for the purchase of a site with a wholly unconnected building agreement.

Business Asset Purchase Agreement

This option covers any contract that gives effect to the sale of business assets, including goodwill, leasehold property etc.

None

This option covers transactions that are not set out in a written contract. A typical example would be a voluntary disposition.

12.3.2 Type of property

The appropriate type of non-residential property must be selected from the list provided (i.e. New Commercial / Industrial premises, Second-hand Commercial / Industrial premises, Site only, Agricultural Land, Non-Agricultural Land, Intangible Property, or Other).

12.3.3 Land Area in hectares

Where type of property selected is Site only, Agricultural or Non-Agricultural land, the land area, in hectares, must be provided.

Part 12.4 - Property Description – Mixed Use

A 'mixed use' property is a property containing elements of residential property and non-residential property.

Since different rates of duty apply to the two types of property, the consideration or value must be apportioned between them. Please see Sections 16 & 45 of the Stamp Duties Consolidation Act 1999 for provisions dealing with apportionment.

For Parts 12.4.1 to 12.4.7 inclusive the appropriate entries must be made in respect of the Residential & Non-Residential portions of the property.

Part 12.5 - Additional Information

12.5.1 Consideration does not represent open market value

Here you must indicate if the consideration paid does not represent the open market value of the property passing under the instrument. Section 30 of the Stamp Duties Consolidation Act 1999 imposes a charge to Stamp Duty on a gift (i.e. where there is no consideration paid for the conveyance/transfer of the property or where the consideration paid is inadequate). Under this section duty is chargeable on the open market value of the property passing under the instrument.

12.5.2 Consideration in the form of debt

Here you must indicate if any part of the consideration is in the form of a debt. If you tick this box you will be required to enter details of the debt assumed at Part 12.9 of this return (see Section 41 of the Stamp Duties Consolidation 1999).

12.5.3 Unascertainable consideration

Here you must indicate if the entire consideration is unascertainable at the date of the deed. Stamp Duty is chargeable on arms length sales of property by reference to the consideration paid. Sections 44 & 45 of the Stamp Duties Consolidation Act 1999 provide that, where the consideration for a conveyance or lease of property cannot be ascertained in full, and the transfer would otherwise attract duty by reference to the amount of the consideration, duty is to be charged by reference to the open market value of the property.

12.5.4 Consideration in the form of stocks or marketable securities

Here you must indicate if the consideration or part of the consideration consists of stocks, marketable securities or non-marketable securities. If you tick this box you will be required to enter the market value of the stocks at Part 12.10 of this return.

Part 12.6 - Life / Remainder Interest Details

12.6.1 Select type of Life Interest

You are required to indicate the type of life interest involved. If you have indicated that a remainder interest is passing, the details of the life interest holder(s) will be used to calculate the value of the remainder interest.

Single Life

This is the most common form of life interest, with a single life tenant.

Joint Continuance

A life interest held under a joint continuance is held for the duration of two or more lives jointly.

Longer of Number of Lives Quoted

This type of life interest exists for the duration of the longer life of two life owners.

12.6.2 Vendor Involved

For each life tenant, you must enter their name, gender and date of birth. This information is required to apply the appropriate actuarial factor in determining the value of the interest passing. The actuarial tables used are those contained in the Capital Acquisitions Tax Act of 2003.

Part 12.7 - Rental Consideration

12.7.1 Duration of Lease

Enter the term of the lease in years as stated in the Lease itself. The term must exceed 100 years.

12.7.2 Annual Rent

Enter the rent reserved under the terms of the lease.

12.7.3 Rent Review Clause

You must tick if a rent review clause is included under the terms of the lease.

Part 12.8 - Consideration information

For completion of Parts 12.8.1 to 12.8.5 inclusive you should first select the relevant contract type based on the selection made at Part 12.2.1 / 12.3.1 or 12.4.1 and complete the appropriate fields.

- 12.8.1** This section should be completed where there is a Contract for Sale or where No Contract exists
- in respect of Residential Property where the type of property is Second-hand Dwellinghouse / Apartment or Curtilage of Residential Property,
 - in respect of Non-Residential Property where the type of property is Secondhand Commercial Industrial Property, Site only, Agricultural Land, Non-Agricultural land, Intangible Property or Other and
 - for Mixed Use property where the type of property is Secondhand Commercial Industrial Property, Site only, Agricultural Land, Non-Agricultural land, Intangible Property or Other.

If no monetary consideration has been paid for the property a zero should be entered in the consideration field.

- 12.8.2** This section should be completed where type of contract is Site with Building Agreement
- in respect of Residential Property where the type of property is New Dwellinghouse / Apartment,
 - in respect of Non-Residential Property where the type of property is New Commercial Industrial Property, or Other and
 - for mixed use property where the type of property is new.

If no monetary consideration has been paid for the property, a zero should be entered in the consideration field.

- 12.8.3** This section should be completed where type of contract is for completed new property or Unitary Contract
- in respect of Residential Property where the type of property is a New Dwellinghouse / Apartment,
 - in respect of Non-Residential Property where the type of property is New Commercial Industrial Property, or Other
 - for mixed use property where the type of property is new.

If no monetary consideration has been paid for the property then a zero should be entered in the consideration field.

12.8.4 This section should only be completed in respect of Non-Residential property and where there was a Contract for Site with building less than 75% complete and where the Building Agreement was not interlocked.

12.8.5 This option covers any contract that gives effect to the sale of business assets, including goodwill, leasehold property etc. and the chargeable consideration should be entered in this field.

Part 12.9 - Consideration Information – Debt / Debt & Equity

12.9.1 Amount of Debt being assumed

Where debt is assumed as part of the consideration, the provisions of Section 41 of the Stamp Duties Consolidation Act 1999 may apply. State the total amount of debt assumed in this box. When submitting the instrument to your local Stamp Duty office you will be asked to submit a full statement of the nature of the debt. If the debt is a mortgage charge that is registered against the property as of the date of the deed, a letter from the relevant Lending Authority setting out the mortgage redemption figure, as of the date of the deed or related contract, is required.

12.9.2 Equity of Redemption

Equity of Redemption is the Market Value less mortgage redemption as at the date of instrument or related contract.

Part 12.10 - Consideration Information – Stocks & Marketable Securities

Where any of the consideration is in the form of Stocks / Marketable Securities or Non-Marketable Securities you must enter the market value of the stocks as at the date of the instrument or related contract.

Part 12.11 - Larger / Series of Transactions

Here you must enter the aggregate consideration of all transactions forming the larger / series of transactions of which this instrument forms a part, in order to determine the rate of duty applicable to the residential / non-residential property. Please enter the aggregate consideration exclusive of contents.

Part 12.12 – Contents

Please enter the value of contents which are deemed to pass by delivery.

Part 12.13 - Substitute / Proxy

If you indicated at Part 3.2 that this return is being filed as a substitute / proxy instrument you must enter here the total Stamp Duty paid on the original stamped instrument.

Part 12.14 – Counterparts

If you have counterpart instrument(s) for which you require Stamp Certificate(s) you must enter the number of counterparts here.

Part 12.15 - Commercial Woodlands Relief

This field should only be completed with the value of the trees growing on the land where Commercial Woodlands relief is claimed from the list of reliefs at Part 15.1 or 15.2.

Part 13 – Adjudication

By ticking the box you are requesting that the instrument be formally assessed under Section 20 of the Stamp Duties Consolidation Act 1999.

There is also a statutory requirement that the instrument be submitted for Adjudication under Section 20 where certain reliefs/exemptions are claimed and this requirement is clearly set out in the sections which provide for these reliefs. Certain other instruments (e.g. involving related parties) are adjudicated as a matter of practice. The eStamping system will automatically flag these cases for Adjudication – you do not need to tick the box for these cases.

Part 14 - Expression of Doubt

Section 8(6) of the Stamp Duties Consolidation Act 1999 provides for an Expression of Doubt where there is legitimate doubt about the interpretation / application of the relevant Stamp Duty legislation regarding the facts set out in the instrument and/or any accompanying documentation as it affects the calculation of duty. Where you indicate that you wish to lodge an Expression of Doubt, you will be required to draw the attention of the Revenue Commissioners to the matter in question by specifying the doubt in a full written statement. Provided the Revenue Commissioners are satisfied that the doubt is genuine, you will be regarded as having made a full and true disclosure with regard to the matter.

Part 15 - List of Reliefs

Here you should indicate any reliefs / exemptions being claimed in respect of the instrument.

Consanguinity Relief

If all of the parties to the instrument are related to the required degree, relief may be claimed under Schedule 1 (Paragraph 15) of the Stamp Duties Consolidation Act 1999.

First Time Purchaser Relief

Please select this box if you wish to claim First Time Purchaser relief under Section 92B of the Stamp Duties Consolidation Act 1999. For further information on the conditions of the relief please see First Time Purchaser FAQ's and the Stamp Duty Guidance Notes.

Relief Claimed

You can select any relief which may apply to the instrument from this dropdown menu. Please ensure that the relief in question applies to the instrument and that all statutory requirements, including the endorsement of all appropriate/required certificates in the instrument, are complied with prior to claiming a relief. If you are uncertain about the application or conditions of a particular relief, please see the Stamp Duty Guidance Notes on Stamp Duty Reliefs & Exemptions, or the relevant section of the Stamp Duties Consolidation Act 1999.

Rights Reserved

Where rights of residence and/or maintenance and /or support are reserved in favour of the transferor or his/her spouse under the instrument, this box should be selected. This will result in a 10% reduction to the market value submitted, as provided for under Section 18 of the Stamp Duties Consolidation Act 1999.

Part 16 - Stamp Duty Liability & Payment Details

16.1 Enter duty as calculated by Filer

The total Stamp Duty as calculated by you should be entered here. This should not include any penalties and interest that may be due.

16.2 Payment enclosed

Indicate as to whether a payment is being submitted with the return.

16.3 Amount

Where a payment is being submitted you should enter the total payment amount.