

Helptext – Form SDR3

What is Form SDR3?

The SDR3 is the return for Short Term Lease (less than or equal to 100 years), Conveyance Not Liable, Mortgage, Policy of Insurance, CRO Form B6 (Form 52), Share Warrant and Fixed Duty.

You can obtain a Form SDR3 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.

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.

Short Term Lease (less than or equal to 100 years)

This category covers instruments which create leasehold interests with a term less than or equal to 100 years. Typical instruments falling under this category would be short-term residential leases, agricultural leases or standard commercial leases.

Stamp Duty is chargeable both on the rent and on any premium (i.e. a sum of money other than rent paid for the granting of the lease).

Any premium paid for the grant of a lease is chargeable at the relevant ad valorem Stamp Duty rate.

The standard rate for leases with a term of less than or equal to 35 years is 1% of the rent reserved and where the term exceeds 35 years & is less than or equal to 100 years the rate of duty is 6%.

However, residential leases for less than 35 years, with an annual rent not exceeding €30,000 are currently exempt and a return does not need to be filed for them.

Conveyance Not Liable

Please note that the Conveyance Not Liable category relates only to instruments specifically excluded from a charge to Stamp Duty under Schedule 1 of the Stamp Duties Consolidation Act 1999. All applications for relief and/or exemption should be submitted as normal.

Mortgage

Mortgages executed on or after 7th December 2006 are not liable to Stamp Duty.

Deeds of Mortgage executed before 7th December 2006, where the amount secured exceeds €254,000, are liable to Stamp Duty at a rate of 0.10% of the total amount secured, subject to a maximum charge, or cap, of €630.00.

An Equitable Mortgage or a Transfer/Assignment of Mortgage executed before 7th December 2006 is liable to Stamp Duty at a rate of 0.05% of the total amount secured, subject to a maximum charge, or cap, of €630.00.

Policy of Insurance

An assignment of a policy of insurance is liable to a Stamp Duty charge at 0.10% on the consideration paid (or on the surrender value of the policy in the case of a gift) as of the date of the assignment.

Certain Policies of Insurance other than life insurance policies attract a fixed duty of €1.00. However this duty is normally paid by the issuing insurer under a composition agreement with the Office of the Revenue Commissioners. Where the duty has been paid in this manner, these instruments do not need to be stamped or presented to the Revenue Commissioners.

CRO Form B6 (Form 52)

Section 58 of the Companies Act of 1963 requires that, where a contract has not been reduced to writing, a Form B6 (Form 52) must be completed, setting out the details of the contract. Under Section 58(2) of the Companies Act of 1963, a Form 52 is deemed to be an instrument for Stamp Duty purposes and may attract a charge to Stamp Duty under Section 31 of the Stamp Duties Consolidation Act 1999.

Share Warrant

An instrument which falls within this Head of Charge as set out in Schedule 1 of the Stamp Duties Consolidation Act 1999 is liable to Stamp Duty at a rate of 3 times the amount of ad valorem Stamp Duty which would be chargeable on a deed transferring the share(s) or stock for the nominal value of such share(s) or stock.

Fixed Duty

There are certain €12.50 fixed charges provided for in Schedule 1 of the Stamp Duties Consolidation Act 1999. These fixed charges have been abolished over time (with the exception of (g)).

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|-----|--|--------|
| (a) | Conveyance of Stocks or Marketable Securities (not on sale/mortgage). | €12.50 |
| (b) | Deed of any kind not described in the First Schedule to SDCA 1999 relating to immovable property situated within the State or stocks or marketable securities of a company having its register in the State. | €12.50 |
| (c) | Deed of Exchange other than an exchange as defined under Section 37 of the Stamp Duties Consolidation Act 1999. | €12.50 |
| (d) | Deed of release/ renunciation other than upon sale or mortgage. | €12.50 |
| (e) | Deed of surrender (not on sale/mortgage). | €12.50 |
| (f) | Collateral instrument, where the principal instrument is stamped with the appropriate duty. If there is no charge on the principal instrument, no collateral charge arises. There is no Stamp Duty charge on mortgages executed on or after 7 th December 2006 and thus no charge arises on collateral instruments relating to a principal mortgage executed on or after this date. | €12.50 |
| (g) | Lease for Stamped Agreement (See Section 50 & Schedule 1 of the Stamp Duties Consolidation Act 1999). | €12.50 |

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 is 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 / Purchaser or Lessor, 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.

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

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 – Short Term Lease (less than or equal to 100 years)

This Part of the Return should only be completed where the category of instrument selected at Part 2.1 was Short Term Lease (less than or equal to 100 years)

11.1 Lessor / Lessee Relationship

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).

11.2 Property Address

Here you must indicate whether the property, subject of the lease is Residential, Non-Residential or Mixed Use. You must also enter the full address of the property, including County and Country. For addresses in Dublin City, the appropriate postal code must be selected.

11.3 Lease Details

Enter the term of the lease in years and/or months.

11.3.1 Here you must indicate if a rent review clause is included under the terms of the lease. Where a rent review clause is included an additional €12.50 will apply.

11.3.2 Here you must indicate if the lease includes a premium (i.e. a sum of money other than rent paid for the granting of the lease).

11.4 Additional Information

11.4.1 Here you must indicate if the consideration paid does not represent the open market rental value of the property subject of the lease.

11.4.2 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 11.7 of this return.

11.4.3 Here you must indicate if the entire consideration is unascertainable at the date of the deed.

11.5 Rental Consideration

If no monetary consideration has been paid in respect of the lease (e.g. gifts) then a zero should be entered in the appropriate consideration field(s).

This Part has been divided into two sections – (1) Term of lease greater than or equal to 1 year and (2) Term of lease less than 1 year.

Where the term is greater than or equal to 1 year you should enter - Average Annual Rent (i.e. the average rent reserved under the Lease).

For example:

Where the rent for the Lease is fixed at a different sum for each of the first five years of the term, calculate the sum of the rental amounts stated for each year and divide by 5.

Where required the Annual Market Rent (i.e. the rent that would be obtained if the property was let on the open market) should be entered.

Where the term of lease is less than 1 year enter – Rent Reserved (i.e. the rent for the agreed term of the lease, less than 1 year).

Where required the Market Rent, Annual Rent and Annual Market Rent should be entered.

Note: Where the rent reserved under the Lease is inadequate and/or the Lease confers a substantial benefit (Section 54 of the Stamp Duties Consolidation Act 1999 applies) duty is assessed on the capitalised value of the Lease.

11.6 Premium

Here you must enter the amount of the premium paid in consideration of the lease.

11.7 Consideration Information – Stocks, Marketable Securities or Non-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.

11.8 Substitute / Proxy

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

11.9 Counterparts

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

11.10 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 11.13.

11.11 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.

11.12 - 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.

11.13 List of Reliefs

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

Part 12 – Conveyance Not Liable

This Part of the Return should only be completed where the category of instrument selected at Part 2.1 was Conveyance Not Liable.

12.1 Property Address (if applicable)

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.

12.2 Type of Instrument

Here you must select the Type of Instrument from the list provided.

12.3 Counterparts

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

12.4 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.

12.5 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 13 - Mortgage

This Part of the Return should only be completed where the category of instrument selected at Part 2.1 was Mortgage.

13.1 Mortgage Details

Here you must indicate the Type of Instrument from the list provided.

For a Deed of Mortgage

- If an amount was previously secured & the instrument stamped you should enter the amount in the box provided.
- If an amount was previously secured and the instrument unstamped you should enter the amount previously secured.

For a Deed of Mortgage or Deed of Equitable Mortgage

- Enter the amount now secured

For a Transfer / Assignment of Mortgage you are required to enter the amount originally secured.

13.2 Substitute / Proxy

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

13.3 Counterparts

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

13.4 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.

13.5 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 14 – Assignment of Insurance Policy / Life Insurance Policy

This Part of the Return should only be completed where the category of Instrument selected at Part 2.1 was Policy of Insurance.

14.1 Consideration / Value

Here you must enter the consideration paid / surrender value of policy.

14.2 Substitute/ Proxy

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

14.3 Adjudication

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

14.4 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 – CRO Form B6 (previously Form 52)

This Part of the Return should only be completed where the category of Instrument selected at Part 2.1 was CRO Form B6 (previously Form 52).

All mandatory fields should be completed and reliefs where appropriate should be claimed.

15.1 Substitute / Proxy

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

15.2 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.

15.3 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 16 – Share Warrant

This Part of the Return should only be completed where the category of instrument selected at Part 2.1 was Share Warrant.

16.1 Company Name

Here you must enter the Company Name.

16.2 Share Detail

Here you must enter the number of shares, indicate the type of shares from the list provided and the nominal value per share.

16.3 Substitute / Proxy

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

16.4 Adjudication

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

16.5 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 17 – Fixed Duty

This Part of the Return should only be completed where the category of instrument selected at Part 2.1 was Fixed Duty.

17.1 Property address (if applicable)

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.

17.2 Type of Instrument

Here you must select the Type of Instrument from the list provided.

17.3 Substitute / Proxy

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

17.4 Adjudication

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

17.5 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 18 - Stamp Duty Liability & Payment Details

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.

Payment enclosed

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

Payment Amount Enclosed

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