

Are you ready for Online Filing for periods commencing 1 January 2023?

Online File and Pay System for Stamp Duty for Financial Cards

From 1 January 2023 Revenue is introducing a mandatory online file and pay facility for Stamp Duty Financial Levies (SDFL).

This facility will introduce online filing and payment for:

- Stamp Duty on Credit Cards
- Stamp Duty on Charge Cards
- Stamp Duty on Cash Cards
- Stamp Duty on Combined Cards
- Stamp Duty on Debit Cards
- Stamp Duty on Bills of Exchange

For Combined Cards, Cash Cards, Debit Cards and Bills of Exchange you must file and pay using the new online system for the year 2023 (Jan to Dec) and subsequent periods. The pay and file deadline is 31 January following the end of the chargeable period.

For Credit Cards and Charge Cards it will not be possible to file online for the period ending 31/12/2023. In order to align with the calendar year, it has been necessary to create a short tax period of 2 April 2023 to 31 Dec 2023. It will be necessary to use the pdf Statement for the period which will be available on www.revenue.ie. The pay and file deadline for this period is 31 January 2024. From 2024 you must pay and file on ROS for credit and charge cards for the calendar year, in line with all other Stamp Duty returns.

Paper Return and EFT Payments

From 1 January 2023 Revenue will no longer accept paper returns submitted via post, Email or MyEnquiries. It will be mandatory to file all returns via ROS. You should not make payment via EFT to a Revenue bank account from 1 January 2023 in respect of Stamp Duty for Financial Cards.

This does not apply to Stamp Duty returns for Credit Cards and Charge Cards for the **2023** short period, **it will apply from 2024 onwards**.

If you already have a ROS account: If you have an existing ROS account, you do not need to take any steps to register for online filing. The tax registration under SDFL will be visible to you on ROS.

If you do not have a ROS account: The Tax Registration number will be sent by post to the business address on record for you.

Please ensure your address is up to date as all necessary documentation to complete the ROS registration will be issued by Revenue to that address.

Tax Reference Numbers comprise of seven digits followed by either one or two letters. You must use the Tax Reference Number to register for ROS. Please see section 5 in the [Registering for ROS](#) on guidance for how to register.

If an agent files on your behalf

Registered tax agents will have access to the ROS facility in order to file and pay on behalf of their clients. The client will not need a ROS account themselves but will still need a Tax Registration Number.

If your tax agent will operate on your behalf, you should contact them in advance of the filing date to ensure they have followed the steps below to prepare for online filing.

If you file through an agent, Revenue must have confirmation that the agent is authorised to act on your behalf. You must submit an agent link form to provide this authorisation. You can submit an agent link form when:

- you have a Tax Registration Number
- and**
- your agent has registered for ROS.

The form must be submitted via the myEnquiries facility in ROS. This facility is available to both taxpayers and their agents. Once this form is processed your agent will have the ability to file tax returns and make payments on your behalf.

Agents

You will need to prepare for ROS online filing if you are currently filing Stamp Duty Financial Levies returns on behalf of clients. For the years 2023 onwards you be required to file Stamp Duty Financial Levies returns electronically via ROS.

Once one of your client's has a Tax Registration Number for SDFL you can apply to Revenue for a Tax Advisory Identification Number (TAIN). You must complete the TAIN application form and a Client Link form for your client and submit both together to the National TAIN Register Office of the Revenue Commissioners, PO Box 1, Wexford. See [TAIN Unit](#) for further details on obtaining a TAIN. Once the TAIN is in place, you must register for ROS. Please see section 5 in the [Registering for ROS](#).

Before you can access the Revenue account for other clients Revenue must have confirmation that you are not authorised to act on behalf of your client. You or your client can submit an agent link form to provide this authorisation. You must submit the form via myEnquiries in ROS. Once this form is processed you will have to ability to file tax returns and make payment on behalf of your clients.

Queries

Queries relating to filing of returns for Stamp Duty on Financial Levies should be submitted to largecasesdiv@revenue.ie