



STAMP DUTY ON POLICIES OF INSURANCE (NON-LIFE)

Payment under Composition Agreement

SECTION 5, STAMP DUTIES CONSOLIDATION ACT, 1999

Our reference: 500/91scb File no.: Irish Tax Ref. No.:

Insurer's statement for the quarter ending:

Name of Insurer:

Address of Registered Office:

Business Address (if different):

VAT Registration Number in Country of Incorporation:

Number of Policies issued as per schedule attached:

Total Stamp Duty @ €1.00 per policy: €

Method of Payment (✓ as appropriate) RevPay EFT Payment Date

I DECLARE that, to the best of my knowledge and belief, the above is a full and true account in respect of Composition for Stamp Duties for all unstamped Policies of Insurance issued during the above quarter.

Authorised Signature Date signed

Contact Details (in case of query about this statement)

Contact Name E-mail

Telephone Agent's TAIN

RP0015373_EN_WB_L_1

PAYMENT OPTIONS:

Electronic Funds Transfer (EFT)

You may pay your stamp duty directly to Revenue using Electronic Funds Transfer (EFT). The payment instruction **must** include the following details: the code “**S5-DUTY**”, **Irish Revenue Tax Reference number and Name of insurer**.

Bank:	Allied Irish Banks plc
Address:	7 Dame Street, Dublin 2, D02 KX20, Ireland
Account Name:	Capital Taxes Division, Dublin
Bank Sort Code:	93-20-86
Account Number:	93764158
BIC (SWIFT address):	AIBKIE2D
IBAN:	IE09 AIBK 9320 8693 7641 58

Please note the following:

1. Funds transferred to this account must be in **euro** currency.
2. All bank charges must be covered by the payer.
3. A prescribed amount of information is required on EFT documentation to bring a payment to account. The reference “**S5-DUTY**”, **Irish Revenue Tax Reference Number (or File No.** if Irish Tax Reference No. unavailable) and **Name of Insurer** must be included in the “Message for Beneficiary” field of the payment instruction.
4. Payments made using this method rely heavily upon the originating bank entering the correct details on the transaction report. **It is vital that payments made by EFT include the information above** as part of the transaction details. Failure to include this information may result in allocation of the payment to your account being delayed.
5. Bank processing normally takes three working days. Consequently, a minimum three days should always be allowed for payments to be credited to our bank account, by the due date. Payments received after the due date may be liable to interest and penalties.

NOTES

1. **Policy of insurance** means all policies of insurance, other than Life Insurance, where the risk to the extent that the risk to which the policy relates is located in the State and where the amount of the premium is €20 or greater or, where there is more than one premium, where the total amount payable in respect of that premium in any 12 months equals or exceeds €20.
2. **DUE DATES** for payment and filing returns

The statement of account must be submitted electronically via TLS (Transport Layer Security) enabled email to largecasesdiv@revenue.ie or via MyEnquiries using the following tags:

- o Enquiry relates to ‘Stamp Duty’,
- o More Specifically: ‘Stamp Duty Return’,

and payment made within 25 days following the end of the calendar quarter. If no duty is payable a NIL statement must be completed and delivered.

In respect of the quarter ending on –	Due Date
31 March in any year	25 April in the same year
30 June in any year	25 July in the same year
30 September in any year	25 October in the same year
31 December in any year	25 January in the following year

3. Interest on Late Payments

On failure to submit the statement of account by the due date, or to pay the duty by the due date, interest (from 1 July 2009 0.0219% per day or part thereof applies, between 1 April 2005 and 30 June 2009 the applicable rate is 0.0273% per day) is chargeable from the date when the default begins for each day or part of a day that the duty remains unpaid.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.