

## STAMP DUTY FINANCIAL LEVIES (“SDFL”) HELPSHEET

### ***Purpose of Helpsheet:***

The purpose of this document is to provide a help sheet for the first SDFL filing in January 2024 and set out the arrangements for the manual filing for Credit Cards and Charge Cards in period ended 31.12.2023.

### ***Background:***

The ROS pay and file facility has been designed to have one SDFL Statement which consists of four panels to be completed as necessary by taxpayers – (1) Bills of Exchange, (2) Credit Cards and Charge Cards, (3) Combined Cards and (4) Cash Cards and Debit Cards. The first chargeable period for e-filing of Statements for Bills of Exchange, Combined Cards, Cash Cards, Debits Cards will be 1.1.2023 to 31.12.2023. The Pay and File deadline for this period will be 31.1.2024.

### ***Arrangements for Credit Cards and Charge Cards in period ended 31.12.2023***

In order to align the tax periods of Credit Cards and Charge Cards to a calendar year end going forward, it has been necessary to create a short tax period 2.4.2023 to 31.12.2023. The Pay and File deadline for this period will be 31.1.2024. In this transitional short tax period, for administrative reasons, it will not be possible to file a Statement on ROS for Credit Cards and/or Charge Cards, it will be necessary to continue to use the pdf Statement for that period which will be available on [www.revenue.ie](http://www.revenue.ie). ROS filings will be possible for the calendar year 2024 onwards for these card types. This means that for the 2023 period, the panel for Credit Cards & Charge Cards will not be visible on the ROS Statement. If you are a taxpayer who files only for Credit Cards and/or Charge Cards, you will not be required to file an online Statement for the 2023 and should file the pdf Statement as above. If you are a taxpayer who files for Credit Cards and/or Charge Cards and also Bills of Exchange, Combined Cards, Debit Cards and/or Cash Cards, you should file the pdf Statement for Credit and/or Charge Cards and complete the online ROS Statement where relevant.

From the 2024 year, all four panels on the SDFL will be visible on ROS and only the online filing will be possible.

### ***Screen Shots***

In the My Services Tab in ROS, Go to File a Return, Complete a Form Online:

The screenshot shows a user interface for 'My Frequently Used Services'. At the top, there is a search bar containing 'MyEnquiries' and a button labeled 'Add a service' with a plus icon. Below this, a teal bar highlights the 'File a Return' option. Underneath, the text 'Complete a Form Online' is displayed, followed by the instruction: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' A dropdown menu is visible with the text 'Select a tax type...'.

Select the SDFL tax-head and Select File Return:

This screenshot shows the 'File a Return' screen. The 'Complete a Form Online' section is active. Below the instruction, two dropdown menus are shown: the first is set to 'SDFL' and the second is 'Stamp Duty Financial Levies'. A blue button labeled 'File Return' with a right-pointing arrow is positioned to the right of the second dropdown.

In the box new submission period, select from the period:

The screenshot displays the 'Stamp Duty Financial Levies Tax Period Select' screen. It features a teal header with the title. Below the header, the text 'Please select the period you wish to file' is followed by an empty text input field labeled 'New Submission Period(s)'. At the bottom, there are two buttons: a grey 'Back' button with a left arrow and a blue 'Submit' button with a right arrow.

The selected period will appear in the box:

This screenshot shows the same 'Stamp Duty Financial Levies Tax Period Select' screen as the previous one, but with the text '01/01/2023 - 31/12/2023' entered into the 'New Submission Period(s)' input field.

Hit Submit.

Select which applies to you, Credit and Charge cards are hidden for the period ended 31.12.2023 as a manual pdf return may be completed for these card types as detailed above.

Stamp Duty Financial Levies(SDFL) statement for the Year ended: 31/12/2023

**BILLS OF EXCHANGE**  
 If applicable, click the button to complete the required details related to SDFL Bills of Exchange. [Complete Return Details](#) → Not Completed ✘

**COMBINED CARDS**  
 If applicable, click the button to complete the required details related to SDFL Combined Cards. [Complete Return Details](#) → Not Completed ✘

**CASH CARDS AND DEBIT CARDS**  
 If applicable, click the button to complete the required details related to SDFL Cash Cards and Debit Cards. [Complete Return Details](#) → Not Completed ✘

The following are the fields for population in the Bills of Exchange Panel:

Bills of Exchange- Section 123D Stamp Duties Consolidation Act 1999

**Instruments**

No. of Cheque forms supplied to customers

No. of Special Cheque forms supplied to customers

No. of Drafts issued

No. of 'Other' Bills of Exchange

Total number of instruments

**Deductions**

No. of unused/spoilt instruments returned by customers and brought into stock/destroyed

No. of instruments issued in respect of foreign embassies/diplomats

Total number of instruments exempt from duty

**Totals**

Total number of assessable instruments

Rate per instrument €

Total Duty Payable €

The following are the fields for population in the Combined Cards Panel:

Combined Cards- Section 123B Stamp Duties Consolidation Act 1999	
Total number of cards which are valid on 31 December	<input type="text"/>
<b>Non-chargeable cards (not liable to duty)</b>	
(a) Combined cards not used	<input type="text"/>
(b) Low balance combined cards (average of the daily positive a/c balances did not exceed €12.70)	<input type="text"/>
(c) Combined cards issued to foreign diplomats	<input type="text"/>
(d) Cards issued on basic payment accounts	<input type="text"/>
<b>Totals</b>	
Total non-chargeable cards (not liable to duty)	<input type="text"/>
Number of cards liable to duty	<input type="text"/>
Total number of 'cash transactions' in year of charge	<input type="text"/>

**Where monetary cap has been applied**

Number of cards which are valid on 31 December where the monetary cap has been applied

Of which:  
 number of cards with cash only function used

@ 2.50( )  

number of cards with both functions used

@ 5.00( )  

Duty payable on cards where the monetary cap has been applied( )  

**Where monetary cap has not been applied**

Number of cards which are valid on 31 December where the money cap has not been applied

Of which:  
 number of cash transactions

Duty rate per transaction   0.12

Duty payable on cards where the monetary cap has not been applied( )  

**Totals**

Total Duty Payable  

The following are the fields for population in the Cash and Debits Cards Panel:

Cash Cards and Debit Cards - Section 123B Stamp Duties Consolidation Act 1999	
Cash Cards	
Total no. of cards which are valid on 31 December	<input type="text"/>
<b>Non-chargeable cards</b>	
(a) Cash cards not used	<input type="text"/>
(b) Low balance cash cards (average of the daily positive a/c balances did not exceed €12.70)	<input type="text"/>
(c) Cash cards issued to foreign diplomats	<input type="text"/>
(d) Cards issued on basic payment accounts	<input type="text"/>
Total non-chargeable cards (a+b+c+d)	<input type="text"/>
Total number of cash cards liable to duty	<input type="text"/>
Total number of 'cash transactions' in year of charge	<input type="text"/>

**Where monetary cap has been applied**

No. of cards where the monetary cap has been applied

Of which:

No. of cards with cash only function used

Duty rate per card € 2.50

Total duty payable on cards where the monetary cap has been applied(€) €

**Where monetary cap has not been applied**

No. of cards which are valid on 31 December where the money cap has not been applied

Of which:

No. of cash transactions

Duty rate per transaction € 0.12

Total duty payable on cards where the monetary cap has not been applied(€) €

Total Duty payable on Cash Cards €

**Debit Cards**

Total no. of cards which are valid on 31 December	<input style="width: 95%;" type="text"/>
<b>Non-chargeable cards</b>	
(a) Debit cards not used	<input style="width: 95%;" type="text"/>
(b) Low balance debit cards (average of the daily positive a/c balances did not exceed �12.70)	<input style="width: 95%;" type="text"/>
(c) Debit cards issued to foreign diplomats	<input style="width: 95%;" type="text"/>
(d) Cards issued on basic payment accounts	<input style="width: 95%;" type="text"/>
Total non-chargeable cards (a+b+c+d)	<input style="width: 95%;" type="text"/>
Number of Debit cards liable to duty	<input style="width: 95%;" type="text"/>
Duty rate per card	� <input style="width: 150px;" type="text" value="2.50"/>
Total Duty payable on Debit Cards	� <input style="width: 150px;" type="text"/>
<b>Panel Total</b>	
Total Duty Payable on Cash Cards And Debit Cards	� <input style="width: 150px;" type="text"/>

← Cancel
Clear ✕
Complete →



The following is the panel for Bills of Exchange. Complete the boxes, other lines will populate with the calculations and select complete

**Bills of Exchange- Section 123D Stamp Duties Consolidation Act 1999**

**Instruments**

No. of Cheque forms supplied to customers	<input style="width: 90%;" type="text" value="50000"/>
No. of Special Cheque forms supplied to customers	<input style="width: 90%;" type="text" value="0"/>
No. of Drafts issued	<input style="width: 90%;" type="text" value="10500"/>
No. of 'Other' Bills of Exchange	<input style="width: 90%;" type="text" value="0"/>
<b>Total number of instruments</b>	60500

**Deductions**

No. of unused/spoilt instruments returned by customers and brought into stock/destroyed	<input style="width: 90%;" type="text" value="1500"/>
No. of instruments issued in respect of foreign embassies/diplomats	<input style="width: 90%;" type="text" value="0"/>
<b>Total number of instruments exempt from duty</b>	1500

**Totals**

Total number of assessable instruments	59000
Rate per instrument	€ 0.50
<b>Total Duty Payable</b>	€ 29500.00

← Cancel
Clear ✕
Complete →

Having completed the panels as necessary, you will be brought back to SDFL statements screen. There will be a green tick and the word completed beside the panel that you have completed. A red x and the words not completed beside the panels that are not completed. Note: some taxpayers may not have the need to complete more than one panel ,this will not stop them from proceeding to file the Statement and pay the duty.

Stamp Duty Financial Levies(SDFL) statement for the Year ended: 31/12/2023

**BILLS OF EXCHANGE**  
If applicable, click the button to complete the required details related to SDFL Bills of Exchange. [Amend Return Details](#) → Completed ✓


**COMBINED CARDS**  
If applicable, click the button to complete the required details related to SDFL Combined Cards. [Complete Return Details](#) → Not Completed ✗

**CASH CARDS AND DEBIT CARDS**  
If applicable, click the button to complete the required details related to SDFL Cash Cards and Debit Cards. [Complete Return Details](#) → Not Completed ✗

[← Back](#) [Proceed to Summary →](#)

Hit Proceed to summary

The following is an example of the summary screen that will be shown:



## Stamp Duty Financial Levies Tax Return Summary

Stamp Duty Financial Levies (SDFL) Statement for the Year ended: 31/12/2023

**Customer Details**

Customer Name

Customer Tax Reference Number

Bills of Exchange Summary
[Edit](#)

Stamp Duty Financial Levies Tax Payable	
<b>Total Tax Payable</b>	€29,500.00
<b>Total Paid</b>	€0.00
<b>Total Outstanding</b>	€29,500.00

File Return Only

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

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

[Interest on late payment Info i](#)

**Declaration i**

I declare that to the best of my knowledge, the above is a full and true statement duty is payable in respect of the period stated.

← Back
Next

You will be given the option to file the Return only or File and Pay the duty. The file Return only option should only be used where you are making a nil submission. It will not be possible to make a separate payment and separate filing, so where there is a liability due, it will be necessary to select the File and Pay option and make the payment on filing.

File Return Only

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

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

Interest on late payment Info [i](#)

Declaration [i](#)

I declare that to the best of my knowledge, the above is a full and true statement duty is payable in respect of the period stated.

[← Back](#)
[Next](#)

When choosing the Pay and File option, follow the Submit a Payment option and populate screens as necessary:

Payments & Refunds

Submit a Payment ^

You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.

Select a payment type... ▼

When ready to submit, Select Next and you will be brought to the Sign & Submit screen, enter password and hit Sign and Submit.

Sign & Submit

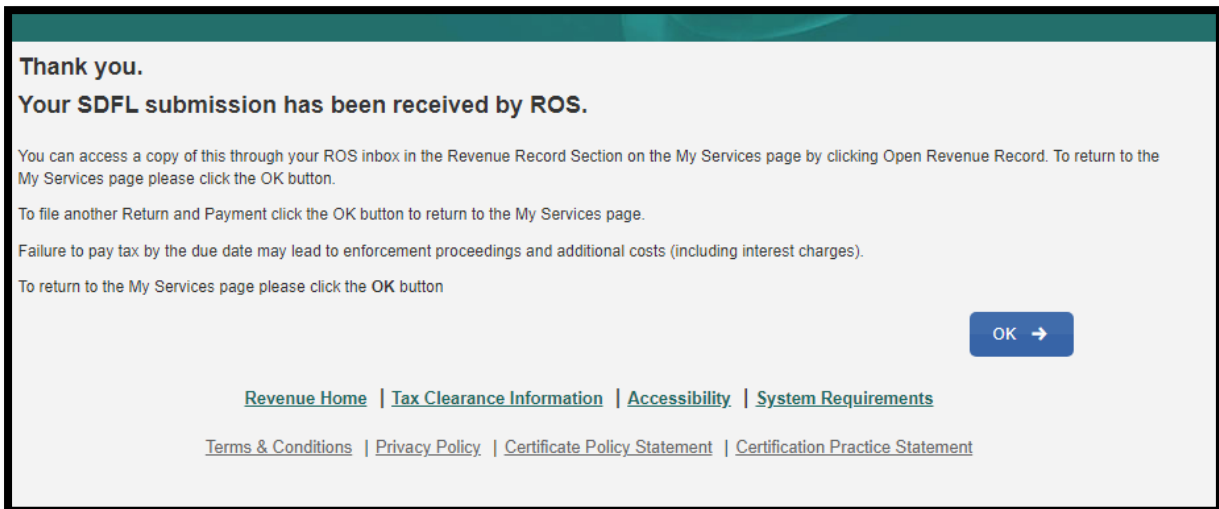
Certificate

Enter Password

[i Help](#)

0%

Acknowledgement screen will be as follows:



The screenshot shows a confirmation message with the following text:

**Thank you.**  
**Your SDFL submission has been received by ROS.**

You can access a copy of this through your ROS inbox in the Revenue Record Section on the My Services page by clicking Open Revenue Record. To return to the My Services page please click the OK button.

To file another Return and Payment click the OK button to return to the My Services page.

Failure to pay tax by the due date may lead to enforcement proceedings and additional costs (including interest charges).

To return to the My Services page please click the OK button

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OK →

Should you have any queries in relation to the ROS filing in January 2024, you may submit to [largecasesdiv@revenue.ie](mailto:largecasesdiv@revenue.ie)