

Completing a Section 83D Residential Development Stamp Duty Refund through ROS eRepayments

Who can make the claim

You can claim a partial repayment of Stamp Duty when you commence building residential dwelling units on non-residential land. The land must be purchased after 11 October 2017. A refund should be claimed within 4 years from the date on which building work commences

The repayment is claimed online through the eRepayments system on either ROS or myAccount.

Before you make a claim:

The accountable person (or if there is more than one accountable person, one of them) or the filer of the stamp duty return may make the claim. Where the accountable person(s) wish(es) to authorise a person other than the filer to make the claim they should first contact the National Stamp Duty Office to update the filer details.

Review the Stamp Duty Return to ensure the consideration is correct. For example, if the purchase price included VAT, ensure that the VAT-exclusive consideration has been entered on the return.

Have your bank details ready if you do not have a ROS Debit Instruction (RDI). Have your supporting documentation saved electronically.

Documentation required

The following supporting documentation is required to make a claim:

- a signed declaration. A copy of the declaration is available on the Revenue website
- a copy of the confirmation from the Local Authority acknowledging the Commencement Notice or 7-Day Notice as valid.
- a signed consent form (see below)

Where there are multiple accountable persons, you should decide which accountable person makes the claim and receives the refund. A consent form, signed by all accountable persons should be uploaded with your claim. (The filer of the return is required to sign the consent form where they are an accountable person)



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.

Supporting documentation should be uploaded with the repayment application onto eRepayments. The claim is approved online, and the repayment will issue to the claimant's nominated bank account.

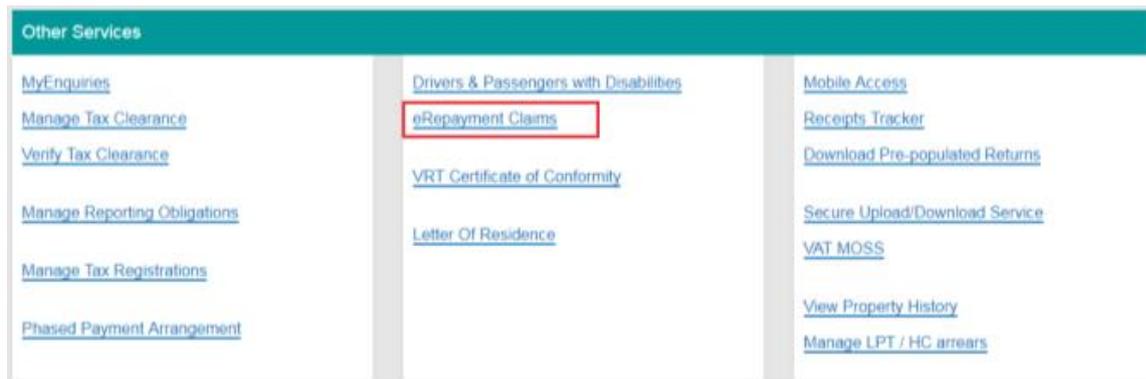
Penalties may apply in the event of a false or incorrect declaration.

If we refuse your claim, we will notify you of the reasons. You have the right to appeal a refusal of your claim to the [Tax Appeals Commission](#)

Making a claim

Step 1:

Access the eRepayment Claims service by logging onto your ROS account. Once logged on, your ROS My Services home page will display. Click on eRepayment Claims.



Step 2:

You will be brought to the welcome page of the eRepayments claims. Click on Make a Claim.



Step 3:

Select STAMP. Click Continue.

Select a tax

Please select the tax you are claiming.

STAMP - Stamp Duty

VAT - Value Added Tax

Step 4:

Select Form STAMP – Stamp Duty Section 83D Refund Claim. Click Continue.



eRepayment Claims

[← Back](#)

Select a claim type

Please select the type of Stamp Duty claim.

- Form STAMP – Stamp Duty Section 83D Refund Claim
- Form STAMP – Stamp Duty Section 83E Refund Claim
- Form STAMP – Stamp Duty Section 83F Refund Claim

Step 5:

The Overview Screen displays the information and documentation required to make the claim. If you are not familiar with making claims, you should print a copy of this screen for reference.

If you have all the information and documentation ready, click Continue



eRepayment Claims

- Overview
- Document ID
- Claim Details
- Attachments
- Bank Details
- Review

Overview

Stamp Duty Section 83D Refund Claim – Section 83D of the Stamp Duties Consolidation Act 1999 provides for a partial repayment for duty paid at 6%/7.5% on non-residential land which is being/has been developed for residential use.

Please review your Stamp Duty return for accuracy prior to filing your Section 83D refund claim.

Who is it for?

This service enables filers or accountable persons to claim a partial repayment of stamp duty where duty has been paid on non-residential land at 6%/7.5% and the land is being or has subsequently been developed for residential use.

What do I need?

- ✓ Valid Stamp Duty Document ID in respect of which a stamp certificate has issued
- ✓ Land area transferred by the deed to which the Stamp Duty Document ID relates
- ✓ Local authority acknowledgement of commencement notice
- ✓ Details of the development covered by the commencement notice
- ✓ Date construction commenced
- ✓ Bank Details of the accountable person will be required if the person filing the refund claim is not the original filer of the Stamp Duty return.
- ✓ Declaration
- ✓ Statement of accountable persons, if applicable
- ✓ A copy of Acknowledgment of Commencement Notice as valid (dd/mm/yyyy)

How long does it take?

About 5 minutes for most people per claim. The sections are as follows:

- Step One:**
Enter Stamp Duty Document ID
- Step Two:**
Claim Details Screen
- Step Three:**
Supporting documentation
- Step Four:**
Bank Account Details, if you are not the original filer
- Step Five:**
Summary and Declaration
- Step Six:**
Sign and Submit

Step 6:

Enter the relevant Stamp Duty Document ID and click Continue.

Stamp Duty Return Document ID

Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.

Please enter a valid Stamp Duty Document ID

Stamp Duty Document ID

◀ Back ⌂ Close Continue →

Step 7:

Some fields on the Claim Details Screen are pre-populated from the Stamp Duty Return Document ID that you entered on the previous screen. You cannot edit these fields.

You should select the type of development that you are claiming a refund for: Single or Multiple Dwelling Unit. The fields to complete will depend on the type of development/

Claim details for Multi-Unit Dwellings (Multiple houses and/or apartments):

- Select Multiple
- Input the number of houses and/or apartments being built in that phase
- Input the date the local Authority acknowledged the Commencement Notice as valid. You will receive an email confirming the Commencement Notice as valid
- Input the Commencement Notice Number. You will find this on the email from the Building Control Management System (BCMS)
- Input the date building works commenced
- Input the area of land covered by the Commencement Notice. Only the land covered by the Commencement Notice can be included in the claim

Once all the fields are complete, click Continue.

If there is more than one phase and you are also claiming for that phase, click 'add new Phase' and repeat the steps above.

- Overview
- Document ID
- Claim Details**
- Attachments
- Bank Details
- Review

Claim Details

Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.

Enter the details requested below.

Stamp Duty Document ID:

Duty Paid at 7.5%:

Total land area (in hectares)

Type of development: Single or Multiple Dwelling Unit Single
 Multiple

In the case of phased development, enter the total number of distinct and separate phases

Phase 1

Number of dwelling units being built in this phase ⓘ

Date of acknowledgement of commencement notice as valid (dd/mm/yyyy) ⓘ

Commencement Notice No. ⓘ

Date construction started (dd/mm/yyyy) ⓘ

Total land area as covered by commencement notice (in hectares) ⓘ

Multiple dwelling unit developments. Please confirm that you expect the development the subject of this refund to meet the 75% footprint or gross floor area test.

[Add new Phase →](#)

[← Back](#)

[Close](#)

[Save & Close](#) 🗑️

[Continue →](#)

Claim details for Single Dwelling Unit (1 house)

- Select Single
- Input the date the local Authority acknowledged the Commencement Notice as valid
- Input the Commencement Notice Number
- Input the date building works commenced
- Input the area of land that will be covered by the house
- Input the curtilage of the dwelling. This is the area around the house and does not include the area of the house. If the curtilage exceeds 0.4047, you can only input 0.4047 into the claim
- Tick the box confirming the area of land being claimed includes only the house and curtilage

Once all the fields are complete, click Continue.



eRepayment Claims

- Overview
- Document ID
- Claim Details**
- Attachments
- Bank Details
- Review

Claim Details

Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.

Enter the details requested below.

Stamp Duty Document ID:	<input type="text" value="REDACTED"/>
Duty Paid at 7.5%:	<input type="text" value="9259.00"/>
Total land area (in hectares)	<input type="text" value="2000.0"/>
Type of development: Single or Multiple Dwelling Unit	<input checked="" type="radio"/> Single <input type="radio"/> Multiple
Date of acknowledgement of commencement notice as valid (dd/mm/yyyy)	<input type="text" value="11/09/2022"/> ⓘ
Commencement Notice No.	<input type="text" value="REDACTED"/> ⓘ
Date construction started (dd/mm/yyyy)	<input type="text" value="11/09/2022"/> ⓘ
Footprint of dwelling (in hectares)	<input type="text"/> ⓘ
Curtilage of dwelling (in hectares, not greater than 0.4047)	<input type="text"/> ⓘ

Please confirm that the claim is made only in respect of that part of the land relating to the footprint and curtilage of dwelling.

← Back Close Save & Close Continue →

Step 8:

This screen lists the supporting documentation that you need to include with your claim.

The form of wording for both the declaration and consent of accountable persons is available [here](#).

Click Add each time you wish to attach a document. When all documents have been attached, click Continue.

eRepayment Claims

Attachments

Form STAMP - Stamp Duty Section 83D Refund Claim

The following supporting documentation is required for processing of the refund claim.

1. Declaration
2. Statement of accountable persons
3. A copy of Acknowledgment of Commencement Notice as valid (dd/mm/yyyy)
4. [REDACTED]

Templates for these documents can be downloaded [here](#)

Attachments

No attachments added yet. [Add](#)

Step 9:

If you are the filer of the Stamp Duty Return, you may already have a ROS Debit Instruction (RDI). If you do, the RDI bank details will be pre-populated. You cannot edit these fields.

If you do not have an RDI, you will need to provide bank account details that the repayment can be made.

Following review, or entry of bank account details where appropriate, click Continue.

The screenshot shows the 'eRepayment Claims' interface. At the top left is the Revenue logo with the text 'Revenue' and 'The Revenue Authority' below it. The main header is 'eRepayment Claims'. On the left is a navigation menu with items: Overview, Document ID, Claim Details, Attachments, Bank Details (highlighted with a blue square), and Review. The main content area is titled 'Bank Details' and 'Form STMP – Stamp Duty Section 83D Refund Claim'. Below this is a instruction: 'Please fill in the bank details to be used by Revenue to make an electronic refund for this Claim.' There are three input fields: 'Name of the account holder' (with a red border), 'BIC (Bank Identifier Code)', and 'IBAN (International Bank Account Number)'. At the bottom are four buttons: 'Cancel' (with an 'X' icon), 'Back' (with a left arrow icon), 'Close' (with a power icon), and 'Continue' (with a right arrow icon and a blue background).

Step 10:

The Summary Screen displays details of the claim entered. This includes a calculation of the repayment and the nominated bank account details.

There are two mandatory declaration tick boxes on this screen. You should read the declarations and tick them if they are correct.

If you are not the accountable person, choose the third option “I am acting as agent for the accountable person(s)”.

Check that the claim details entered by you are correct. Once you are satisfied that the claim is correct click Submit.

I declare that in making this refund claim:

I am the sole accountable person

I am one of the accountable persons and the other accountable person(s) has/have consented to my making this refund claim and I have attached to this claim a copy of that consent signed and dated by the other accountable person(s)

I am acting as agent of the accountable person(s)

I declare that:

a. the information that I have provided for the purposes of this refund claim is true and correct to the best of my knowledge and belief;

b. the refund I have claimed meets the provisions of Section 83D of the Stamp Duties Consolidation Act 1999 (SDCA);

c. I attach to this claim the statutory declaration provided for in Section 83D(a)(c) of the SDCA;

d. I am aware that if:

- the eligibility conditions in Section 83D of the SDCA are not met,
- In the case of multiple dwelling units, the construction works when completed do not meet the 75% floor area test or the 75% gross floor area test provided for in Section 83D(s)(c)(ii) of the SDCA, the amount of Stamp Duty refunded on foot of this refund claim together with accrued interest must be paid to Revenue.

Please tick this box if the declaration is correct.

[← Back](#) [Print](#) [Submit →](#)

Step 11:

Enter your ROS password and click the Sign & Submit button to complete the transaction.

Sign & Submit Screen

Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

Enter Password

0%

Step 12:

The Acknowledgement Screen acknowledges you have submitted your repayment claim.

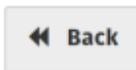
Acknowledgement Screen



Thank you. Your claim has been submitted.

When processed, your status in claim history will change to Approved, and you should receive payment into your bank account 3 to 5 working days after that.

Notice No. [REDACTED]



We will process your claim online and, if it is in order, we will make the refund to the bank account on the **Bank Details Screen**.

Step 13:

To edit or view a claim already filed, click on Manage your claims in the Welcome to eRepayment Claims Screen.

Welcome to eRepayment Claims Screen

Revenue
Clár na Cúiteanna le hÉireann
2007, 2010 and 2012

Hello Gaslino Sign out

eRepayment Claims

← Back to ROS

Welcome to eRepayment Claims

Make a new claim
This service allows you to make a repayment claim for Mineral Oil Tax, Sugar Sweetened Drinks Tax (SSDT), Stamp Duty (S83D) and specific VAT repayments for unregistered persons.

Previous Claims
You can check the status of your previously submitted claim(s) and view the details here. This option can also be used in certain circumstances to edit your claim and [request further information](#) if requested.

[Make a claim →](#)

[Manage your claims](#)

[eRepayment Claims Help](#) • [Security](#) • [Privacy Policy](#) • [Accessibility](#) • [Terms & Conditions](#)

Step 14:

You can edit or view a claim previously filed by accessing the Claim History Screen and selecting the appropriate button under Actions.

You can also see the status of your claim under Status: Pending, Approved, Rejected.

Claim History Screen

Claim History

This screen allows you to view and edit your previous claims.

Display records per page

Search

Type	Submission Date	Claimed Amount	Status	Action
Form STAMP [REDACTED]	20/07/2018	€1,694.00	Pending	Edit or View
Form STAMP [REDACTED]	18/07/2018	€2,981.07	Pending	Edit or View
Form STAMP [REDACTED]	18/07/2018	€400.05	Pending	Edit or View
Form STAMP [REDACTED]	25/06/2018	€10,000.00	Pending	Edit or View
Form STAMP [REDACTED]	22/06/2018	€2,400.00	Approved	Edit or View