

## Section 83F repayment on cost rental dwellings

### Who can make the claim

You can claim a repayment when a property is designated as a cost rental dwelling. A refund should be claimed within 4 years from the date the property is designated as a cost rental dwelling.

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 multiple accountable persons, 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 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 cost rental designation registered with the Registry of Deeds.
- A 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)

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.



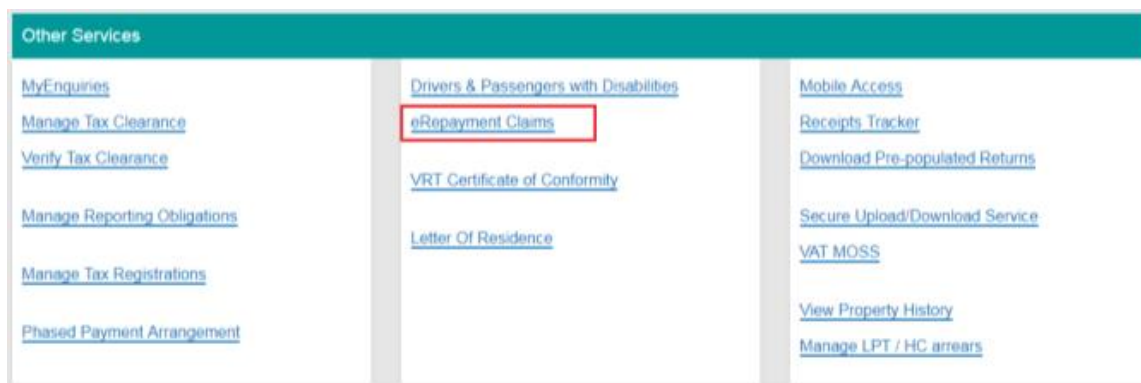
The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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 service. 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


✕ Cancel

⏻ Close

Continue →

Step 4:

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



Revenue  
Corporation Control and Services  
Help, Tax and Customs

## eRepayment Claims

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### 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 ⓘ

✕ Cancel ⏻ Close Continue →

## 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



### Overview

**Stamp Duty Section 83F Refund Claim – Section 83F of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a repayment of the additional stamp duty charged under Section 31E SDCA 1999 where the qualifying property is designated as a cost rental dwelling by the Minister for Housing.**

**A claim under Section 83F is made on a self-assessment basis. You should ensure you are eligible for this repayment before submitting a claim.**

### Who is it for?

A repayment of stamp duty under Section 83F SDCA 1999 may be claimed by an accountable person where the following conditions are met:

- 10% stamp duty was paid on the acquisition of the property
- The Minister for Housing has designated the property as a cost rental dwelling under the provisions of Part 3 of the Affordable Housing 2021 within 6 months from the date of execution of the Deed

### What do I need?

- ✓ Valid Stamp Duty Document ID (on the Stamp Certificate) in respect of the acquisition of the qualifying property
- ✓ Signed declaration
- ✓ Bank details of the accountable person if the person making the claim is not the person that filed the original return
- ✓ A copy of the sealed cost rental designation
- ✓ Where the stamp duty return includes more than 1 property, you need the value of property that is the subject of the claim

## Step 6:

Enter the Stamp Duty Document ID and click Continue.

### Stamp Duty Return Document ID

**Section 83F of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a repayment of the additional stamp duty charged under Section 31E SDCA 1999 where the qualifying property is designated as a cost rental dwelling by the Minister for Housing.**

Please enter a valid Stamp Duty Document ID

Stamp Duty Document ID

← Back

⏻ Close

Save & 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 complete the following fields in the claim:

- The number of Relevant Residential Units acquired. Enter the number of Relevant Residential Units purchased under the Document ID.
- Qualifying lease date. Enter the date the property was designated as a cost rental dwelling.
- The number of properties included in this claim. Enter the number of properties under the Document ID that have been designated as a cost rental dwelling
- Total value of properties on the Stamp Duty Return. Enter the consideration paid for all properties transferred under the Document ID that are liable to 10% Stamp Duty.
- Value of properties included in this claim. Enter the consideration paid for properties under the Document ID that have been designated as a cost rental dwelling.

Once all the fields are complete, click Continue.

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

## Claim Details

**Section 83F of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a repayment of the additional stamp duty charged under Section 31E SDCA 1999 where the qualifying property is designated as a cost rental dwelling by the Minister for Housing.**

Enter the details requested below.


Stamp Duty Document ID:	<input type="text" value="REDACTED"/>
Total Number of Relevant Residential Units Acquired	<input type="text" value="1"/>
Duty Paid at 10.0%:	<input type="text" value="110000.00"/>
Qualifying lease date	<input type="text" value="04/08/2022"/> ⓘ
Value of properties in this claim	<input type="text" value="500000.0"/> ⓘ
Number of properties included in this claim	<input type="text" value="1"/>
Number of previous claims made	<input type="text" value="0"/>
Total value of Properties on Stamp Duty Return	<input type="text" value="500000.0"/>

**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

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

### Attachments

**Form STAMP – Stamp Duty Section 83F Refund Claim**

Supporting documentation should be maintained for a period of 6 years, and can be requested at any stage to support a claim.

Please attach the following to your claim:

- Signed Declaration**
- Sealed copy of the cost rental designation**

Additional supporting documentation can also be attached below

File Name	Attachment Type	Date submitted	Notes
generic document A.p df	Signed Declar	Sep 13, 2022	
generic document B.p df	Sealed copy o	Sep 13, 2022	

[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 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 the following items: Overview, Document ID, Claim Details, Attachments, **Bank Details** (highlighted), and Review. The main content area is titled 'Bank Details' and 'Form STMP – Stamp Duty Section 83D Refund Claim'. Below this is a sub-header: '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, there 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).

## 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.

The screenshot shows the Revenue eRepayment Claims Summary screen. The header includes the Revenue logo and the title "eRepayment Claims". A sidebar on the left lists navigation options: Overview, Document ID, Claim Details, Attachments, Bank Details, and Review. The main content area is titled "Summary" and "Form STAMP - Stamp Duty Section 83F Refund Claim". It is divided into sections: "Personal Details" (with redacted PPSN and Name), "Claim Details" (with an Edit link), and "Tax Repayment Amount".

Personal Details	
PPSN:	[REDACTED]
Name:	[REDACTED]

Claim Details	
Stamp Duty Document ID:	[REDACTED]
Duty Paid at 10.0%:	€110,000.00
Value of properties in this claim	€500,000.00
Qualifying lease date	25/08/2022
Total Number of Relevant Residential Units Acquired	1
Number of properties included in this claim	1
Number of previous claims made	0
Total value of Properties on Stamp Duty Return	€500,000.00

Tax Repayment Amount	
Total Repayment Amount	€5,000.00
Net Repayable Amount	€105,000.00



Attachments		<a href="#">Edit</a>
generic document C.pdf	Spreadsheet	⬇
generic document B.pdf	Signed Declaration	⬇
generic document A.pdf	Sealed copy of the cost rental designation	⬇

Bank Details	<a href="#">Edit</a>
Account Name: ██████████	
BIC:	
IBAN: *****████████	

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 persons have consented to my making this refund claim. I have uploaded a consent form 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 provided for the purpose of this refund is true and correct to the best of my knowledge and belief;
- b. the refund I have claimed meets the provisions of Section 83E of the Stamp Duty Consolidation Act 1999 (SDCA)
- c. I am aware that if:
  - I do not meet the eligibility conditions in Section 83F of the SDCA, the amount of Stamp Duty refunded on foot of this claim together with accrued interest must be repaid to Revenue.

Please tick this box if the declaration is correct.

### Step 11:

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

### Sign & Submit Screen

Cárta agus Custaim na hÉireann  
 Irish Tax and Customs

Sign & Submit

**Certificate**

**Enter Password**

[Help](#)

0%

Step 12:

The Acknowledgement Screen acknowledges you have submitted your repayment claim.

### Acknowledgement Screen

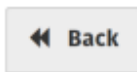
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## Thank you. Your claim has been submitted.

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 Clárú, Cúrsaí agus Seirbhísí

eRepayment Claims

Hello Gaelico Sign out

← 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.

[Make a claim →](#)

##### 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.

[Manage your claims](#)

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