

Declaration which is required to be provided under Section 83D(8)(c) of the Stamp Duties Consolidation Act, 1999

Guidance Notes:

A Declaration must be signed by the accountable person.

Where there is more than one accountable person, then the person nominated in the Consent Form must sign the Declaration.

Once completed, save the Declaration as “Declaration/xxxxxxxx [insert “Document ID]”. Attach the saved Declaration to your refund claim. Keep the original safe as Revenue may require you to produce it.

If, in the case of a phased development, you are completing a refund claim for a number of phases at the same time, you may provide a single Declaration as long as it covers all the Commencement Notices for which you are claiming a refund.



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.

DECLARATION

(Italicised words should be deleted where appropriate)

1. I am the *accountable person/one of the accountable persons* in respect of the instrument to which the Stamp Certificate bearing Document ID _____ [insert Document ID] has issued.
2. The area of land transferred by the instrument to which the Stamp Certificate in 1. relates is _____ [insert area of land in hectares].
3. The area of land occupied/to be occupied by the *Single Dwelling Unit (including curtilage)* to be built on the land referred to in 2. is _____ [insert area of land in hectares].
4. The area of land occupied/to be occupied by the *Multiple Dwelling Units* to be built on the land referred to in 2. is
 - a. _____ [insert area of land in hectares], and at least 75% of the total surface area will be occupied by dwelling units, or
 - b. at least 75% will be accounted for by the gross floor space of the dwelling units.
5. The area of land in respect of which I am now claiming a refund in accordance with Section 83D of the Stamp Duties Consolidation Act, 1999 is _____ [insert area of land in hectares].
6. Construction operations, in respect of the land transferred by the instrument to which the Stamp Certificate in 1. relates, commenced pursuant to a [Commencement Notice/7 Day Notice] within 30 months following the date of execution of that instrument.
7. I make this Declaration from facts within my own knowledge conscientiously believing the same to be true.

DECLARED BY: _____ [Name in block capitals of accountable person declaring document] **aged 18 and upwards**

Address:

[Address in block capitals]

Signed by: _____ [accountable person must sign declaration here]

Date: _____ [insert date that the declaration is signed]

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