



Oifig na gCoimisinéirí Ioncaim
 Rannóg na gCásanna Móra
 Corparáideacha
 Radharc an Chaisleáin
 52-57 Sráid Sheoirse Mhór Theas
 Baile Átha Cliath 2, D02 HF50
 Éire

Office of the Revenue Commissioners
 Large Corporates Division
 Castle View
 52-57 South Great George's Street
 Dublin 2, D02 HF50
 Ireland

Taxpayer Reference Number

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STAMP DUTY ON CREDIT CARDS

Section 124 Stamp Duties Consolidation Act 1999

Statement of duty payable in respect of credit cards maintained at any time during the period
 2 April 2023 to 31 December 2023

Name of Promoter

**A. Total number of accounts maintained
 (including replacement accounts)**

Replacement accounts arising from: (see notes)

- (a) _____
- (b) _____
- (c) _____

B. Total replacement accounts [=a+b+c]

C. Number of accounts that are not replacement accounts: [=A-B]

Less number of: (see notes)

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____

D. Total number of accounts liable to duty

**E. Total duty payable at the rate of €22.50
 per account [D x €22.50]:**

€ _____

Method of Payment - Revpay

Value Date / /

Declaration

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

Signed: _____

Date: _____

Following the period of charge this statement must be delivered and payment made to the Revenue Commissioners by 31 January 2024.

Notes

PAYMENT

You can make payments on ROS in five easy steps:

- Step 1:** Go to the My Services page on the ROS home page. Click `Submit a Payment` you will be asked to select a payment type.
- Step 2:** Click `Tax Payment/Declaration` and you will be presented with a tab to `Select Tax Type` from a drop down menu. Scroll down through the list to select the tax you wish to pay.
- Step 3:** Click `Make a payment` and insert the payment details for the tax selected.
- Step 4:** Select from one of the following payment options:
- Credit card
 - Debit card
 - a once off debit – a 'Single Debit Instruction (SDI)' using a bank account
- Step 5:** You will receive a payment acknowledgment. This completes the payment process. When a ROS customer or agent makes a payment they will receive a ROS Inbox Message notifying them of the payment.

Total of cards that are replacement cards arising from:

- (a) The transfer of an account from another financial institution **per letters of closure.**
- (b) The internal transfer/upgrade of an existing account.
- (c) New accounts created as a result of lost/stolen cards.

Number of accounts that are not replacement accounts: [=a-b]

- (i) Cards maintained by foreign diplomats/embassies.
- (ii) Cards in names of deceased cardholders.
- (iii) Cards which have been returned unused in the year of charge and there have been no transactions on the account since it was opened.
- (iv) Accounts closed as bad debts.

DUE DATES for payment and filing returns

The statement must be delivered and payment made to the Office of the Revenue Commissioners at the Return Address by the following date.

Final Tax	31 January 2024
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LATE PAYMENTS

On failure to lodge the statement by the due date, or to pay the duty by the due date, interest in accordance with section 159D SDCA 1999 is chargeable from the due date for each day or part of a day that the duty remains unpaid. In addition a surcharge under Section 126(c) SDCA 1999 may apply.