Statutory Instruments.

S.I. No. 542 of 2003.

STAMP DUTY (PARTICULARS TO BE DELIVERED) (AMENDMENT) REGULATIONS 2003

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The Revenue Commissioners, in exercise of the powers conferred on them by section 12 of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999), hereby make the following regulations:

1. These Regulations may be cited as the Stamp Duty (Particulars to be Delivered) (Amendment) Regulations 2003.

2. These Regulations shall have effect in relation to any instrument executed on or after 5 December 2003.

3. In these Regulations—

"particulars to be delivered" means the particulars to be delivered for the purposes of section 12 of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999);

"Principal Regulations" means the Stamp Duty (Particulars to be Delivered) Regulations 1995 (S.I. No. 144 of 1995).

4. The Principal Regulations are amended—

   (a) in Regulation 6 by substituting the following for paragraph (2):

“(2) In the first-mentioned form the reference to ‘Tax No.’ means—

(a) in the case of an individual who has a number known as the Personal Public Service (PPS) number, such number;

(b) in the case of any other person, the reference number stated on any return form or notice of assessment issued to that person by an officer of the Revenue Commissioners.”,

(b) by substituting the following for Regulation 7:

“7. The particulars to be delivered shall be presented—

(a) at any of the following offices of the Revenue Commissioners at which the stamp known as ‘Particulars Delivered’ is impressed:

(i) The Stamp Duty Office, Dublin Stamping District, Stamping Building, Dublin Castle, Dublin 2;

(ii) The Stamp Duty Office, Cork North West District, Government Offices, Sullivans Quay, Cork;

(iii) The Stamp Duty Office, Galway County District, Custom House, Flood Street, Galway;

or

(b) at any other office of the Revenue Commissioners as directed by them or by any officer acting on their behalf.”,

and

(c) by substituting the form in the Schedule to these Regulations for the form in the Schedule to the Principal Regulations.

SCHEDULE *Regulation 6.*

PARTICULARS DELIVERED FORM ST.21

Please type if possible or complete in block capitals and read notes overleaf when completing this form

A. DATES

Date of Instrument

Date of related Contract/ Agreement *if any*

Commencement date if Lease

B. CLASS OF INSTRUMENT

Tick (✓) if appropriate ☐ Transfer of fee simple ☐ Lease ☐ Assignment

If lease/assignment Term *(years)* Rent review period *(years)*

C. DETAILS OF TRANSFEROR / LESSOR

Name 1

Address

Tax No.

Name 2

Address *(if different from above)*

Tax No.

D. DETAILS OF TRANSFEREE / LESSEE

Name 1

Address

Tax No.

Name 2

Address *(if different from above)*

Tax No.

E. LOCATION AND DESCRIPTION OF PROPERTY

Address

Townland Folio No.

Tick (✓) and enter details, as appropriate Land Area

☐ Private House/Apartment . . . . . ☐ New . . . .

☐ Agricultural Land . . . . ☐ With Dwelling . . . .

☐ Non-Agricultural Land . . . .

☐ Commercial/Industrial Premises . Description*_________________________________

Other . . . . Description*_________________________________

** A broad description will suffice e.g. Public House, Factory, etc.*

F. CONSIDERATION

TRANSFER / ASSIGNMENT (include liabilities assumed) € *Tick (✓) if appropriate* Voluntary Disposition

LEASE Annual rent € Premium €

G. DECLARATION

(By Transferor/Lessor or Solicitor for Transferor/Lessor)

I/We hereby declare that the particulars in section C are correct to the best of my/our knowledge.

Signed: ____

Name of Firm: ____

in type or block capitals

A tax number has been omitted from section C because (✓)

☐ the party involved is non-resident other *(specify below)*

____

____

H. DECLARATION

(By Transferee/Lessee or Solicitor for Transferee/Lessee)

I/We hereby declare that the foregoing particulars (apart from section C) are correct to the best of my/our knowledge.

Signed:____

Name of Firm: ____

in type or block capitals

A tax number has been omitted from section D because (✓)

the party involved is non-resident other *(specify below)*

____

____

Notes on Completion of Form ST.21

This form should be completed in duplicate and submitted by the transferee or lessee or solicitor for the transferee or lessee. [A word-processed facsimile may be used provided it contains all of the details requested in broadly the same order and layout.]

DATE	Complete the date in numerals. For example, 12 December 2003 would be written as: 12/12/03 Date of related contract/agreement need only be completed if one exists. In the case of a lease (or an assignment of a lease) enter the date on which the term of the (original) lease commenced/will commence.
CLASS OF INSTRUMENT	Enter term of the lease and rent review period (where appropriate) in numerals.
DETAILS OF TRANSFEROR / LESSOR AND TRANSFEREE / LESSEE	If there are more than two parties to the instrument, the information required should be provided on a separate sheet to be attached to this form.
TAX (REFERENCE) NUMBER	The following information should be furnished: • In the case of an individual his or her Personal Public Service (PPS) number; • In any other case (e.g. a company, partnership, trust) the reference number stated on any return form or notice of assessment issued to the person concerned by an officer of the Revenue Commissioners. If a Tax Number is not included for one or more of the parties named in sections C or D, complete the appropriate part of the declaration in section G or H. Where a tax number is not included a substantive reason for its omission must be furnished — it will not be acceptable simply to state that a number is not available.
LOCATION AND DESCRIPTION OF PROPERTY	Insert the townland and county if the property is a rural one. If urban, insert street (including number), town and county. Insert Folio No. if the property is registered. Insert Land Area only where an area in excess of 1 acre is being transferred or leased. Location map/plan should be provided.
CONSIDERATION	In the case of the ***transfer of the fee simple*** of any land or any interest in land, whether on sale or as a voluntary disposition, the amount of the consideration (including any liabilities assumed) is to be inserted. In the case of the ***grant of any lease*** of any land the amount of the annual rent payable at the commencement of the term of the lease and the amount of any premium are to be inserted. In the case of an ***assignment of the lease*** the amount of the annual rent payable at the date of commencement of the assignment and any premium payable are to be inserted. The box marked “Voluntary Disposition” should be ticked if there is ***no consideration or*** if the ***consideration is less than the open market value*** of the property being transferred, assigned or leased.
DECLARATIONS	Where the parties to the instrument are not signing, the declarations should be signed by the solicitor for the transferor/lessor or transferee/lessee, as the case may be.

GIVEN under my hand,

11 November 2003.

Josephine Feehily

Revenue Commissioner.

Explanatory Note

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations, which affect instruments executed on or after 5 December 2003, amend the Stamp Duty (Particulars to be Delivered) Regulations 1995 (S.I. No.144 of 1995), and provide that particulars to be delivered are to be presented at any one of three Revenue offices which has a stamping service for impressing the ‘Particulars Delivered’ stamp or at any other office of the Revenue Commissioners as directed by the Revenue Commissioners or by any officer acting on their behalf. In addition, minor changes have been made to the Particulars Delivered Form ST. 21 and all references to “Revenue Social Insurance (RSI) number” in the 1995 Regulations have been replaced by “Personal Public Service (PPS) number”.

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