

Filing and paying Stamp Duty on Instruments

Chapter 4: Filing the Return

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Note: This manual is currently subject to review and may not reflect up-to-date position.

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1. Mandatory e-filing

On 1 June 2011 it became mandatory to file Stamp Duty returns electronically – see the [Stamp Duty \(e-stamping of Instruments\) \(Amendment\) \(No. 2\) Regulations 2011 \(S.I. No. 222 of 2011\)](#).

Since these Regulations came into operation, you need to file your return online (e-file) through [Revenue OnLine Service \(ROS\)](#) unless Revenue exempts you from the requirement to file online. See sections 8. and 9. for further information.

You should be registered to use ROS and you should have a ROS Digital Certificate in order to file a return. We refer to the part of ROS which enables you to file your return online as the e-stamping system.

In cases involving the transfer or lease of land and buildings where accountable persons are not registered for ROS they will normally ask their solicitor to file the return on their behalf.

You can register for ROS if you are registered for:

- Income Tax (**but not PAYE**),
- Corporation Tax,
- Capital Gains Tax,
- Value-Added Tax (VAT), or
- PREM (PREM = Tax Registration for Employers).

ROS is a secure file and pay service. ROS registration is a simple process but, because of the security requirements involved in registration, it may take a week or two to complete the process. Therefore, we recommend that you start the process in good time before you need to file a return.

As part of the process of registering to use ROS, you need to set up a ROS Debit Instruction (RDI) to allow you to pay Stamp Duty online. Though you may already have an RDI to enable the payment of other taxes and duties, **you need to set up a separate RDI to pay Stamp Duty.**


For more information, see **Chapter 5: Paying the Duty.**


When you apply for and retrieve your ROS Digital Certificate, you become the ROS Administrator. As ROS Administrator you have full access to all ROS functions and records for that ROS account.

You can assign different ROS permissions to persons working in the firm. You do this by assigning a ROS subcert to those persons. You can permit and enable ROS subcert holders to “file return” or “view only”. A **File** permission means the filer can file a return with or without payment.

Each person to whom you assign a ROS subcert can perform e-stamping tasks from their own computer. On your ROS homepage, you should click the **Administration** tab to assign or change permissions for other colleagues in the firm.

Once you are registered for ROS and have a ROS Digital Certificate you file the return by signing into your ROS account and selecting **Stamp Duty** from the tax heads listed. ROS will bring up the Stamp Duty return screens.

To assist you when completing the various fields on each screen, the  link in the top left-hand corner of each screen contains Help Text.

On the first screen you need to select the **Category of Instrument** from the drop-down list. The various categories are explained in the  link.

It is very important that you select the correct category of instrument. The e-stamping system will navigate you automatically to the correct screens for completion, based on the category of instrument that you selected. The e-stamping system will also calculate the Stamp Duty and any late filing and/or late payment charges, based on the entries you make on the return.

As part of the process of completing the return, you will be asked if you wish to stamp a Counterpart or Counterparts. For more information on stamping a Counterpart **after** the return has been filed, see [Stamping a Counterpart on ROS](#).

2. Tax Advisor Identification Number (TAIN)


You cannot file a Stamp Duty return on ROS using a TAIN. You should apply for a ROS Digital Certificate. Before you apply, you should ask your firm's ROS Administrator if the firm already has a ROS Digital Certificate. Your firm may have a ROS Digital Certificate to pay, for example, the firm's VAT. If that is the case, your firm's ROS Administrator can enable you to file a Stamp Duty return. A separate RDI will be required to pay Stamp Duty.

3. Filing online

Once you are registered for ROS and have your ROS Digital Certificate, you can file a return online.

To file a return online you should consult the [Help guide on Completing a Stamp Duty return on ROS](#).

1. Sign into ROS;
2. Under the **MyServices** tab, **File a Return** section, select **Complete a Form On-Line**;
3. Under **Select a tax type** select **Stamp Duty**;
4. Under **Select a type** select **Stamp Duty Return**;
5. Click **File Return**;
6. Proceed to complete the return.

To assist you when completing the various fields on each screen of the return, you should click on the  link in the top left-hand corner of each screen.

4. Amending a filed return on ROS

If the Stamp Duty return was filed online, it can be amended online by the person who filed the return (“original filer”)

If someone other than the original filer is to amend the return, the accountable person(s) should provide an original letter of authorisation (or a scanned copy through My Enquires) to the National Stamp Duty Office (NSDO) to allow a new named person (“new filer”) act on their behalf.

In addition, the new filer should provide their tax reference number to the NSDO through MyEnquiries. Once the authorisation and the tax reference number of the new filer is received, the NSDO will amend the filer details on the return to enable the new filer to amend the return. When the filer details are amended, the NSDO will advise the new filer who can then amend the return.

Where the original return was a paper return and the date of execution of the instrument is

- on or after 1 January 2002 the original filer can amend the return online provided they are registered for ROS and hold a ROS digital certificate. If the filer is not registered for ROS and/or the holder of a ROS digital certificate then a paper return should be filed (see Section 9): the NSDO will input the amendment to the original return on the e-stamping system.
- Before 1 January 2002 the filer can view the return through ROS but cannot amend it through ROS. The filer will need to file a paper return (See Section 9 below) in order for the NSDO to amend the original return.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5. Preparing Stamp Duty Returns Offline.

5.1 Using Return Preparation Facility (RPF)

The e-stamping system has an offline facility called Return Preparation Facility (RPF), and this is our preferred method for customers filing offline returns.

The offline facility allows you to:

- prepare and save a Stamp Duty return before filing;

This option may be useful when completing a Stamp Duty return where liability under Section 31E (introduced on 20 May 2021) is being declared for the first time and previously acquired RRUs (Relevant Residential Units) are being returned. See also [Section 33 of Help Guide to completing a Stamp Duty return on ROS](#).check and approve draft returns and payments

- make any necessary corrections before uploading the approved return.

Once satisfied with the offline return, the ROS Administrator can sign into ROS and click the “upload file created offline” button. For more information on how to upload the return, see [Return Preparation Facility webpages](#) and [ROS - Return Preparation Facility \(RPF\) TDM](#)

If you need to change an entry on a particular screen in the offline system use the **Back** button to get to the screen that you wish to change. As you move Back through the return the screens go blank. All the screens work in combination to ensure the Stamp Duty is calculated correctly and, therefore, if you make changes to an earlier screen, the information you entered on later screens should be re-entered.

5.2 Using ROS Offline

[ROS Offline](#) is still available as an offline e-stamping facility.

Please note that where applying for Young Trained Farmer relief, the claim should only be made using the RPF facility.

ROS Offline allows you to:

- prepare and save a Stamp Duty return before filing;

This option may be useful when completing a Stamp Duty return where liability under Section 31E (introduced on 20 May 2021) is being declared for the first

time and previously acquired RRU's (Relevant Residential Units) are being returned. See also [Section 33 of Help Guide to completing a Stamp Duty return on ROS](#).

- check and approve draft returns and payments
- make any necessary corrections before uploading the approved return.

Once satisfied with the offline return, the ROS Administrator can sign into ROS and click the "upload file created offline" button. For more information on how to upload the return, see [Using ROS Offline](#).

If you need to change an entry on a particular screen in the offline system use the **Back** button to get to the screen that you wish to change. As you move Back through the return the screens go blank. All the screens work in combination to ensure the Stamp Duty is calculated correctly and, therefore, if you make changes to an earlier screen, the information you entered on later screens should be re-entered.

6. Viewing a filed return

To view a return you filed, you should:

1. Select the **Revenue Record** tab at the top of the screen;
2. On the left-hand side of the screen under **Information Services**, click **Search Stamp Duty returns**;
3. In the **Search for a Filed Document Screen** enter your search criteria, for example, Document ID, Purchaser Tax Reference No., Vendor Tax Reference No., Category of Instrument, Date Presented;
4. Click **Search**. Where there is more than 1 document matching the criteria, all results will be displayed;
5. Click on the (appropriate) Document ID. The **Summary and Calculation information** screen will be presented for that document.

7. How to check your ROS inbox

To view items in your ROS inbox, you should:

- Select the **Revenue Record** tab at the top of the screen
- Under Inbox, click **Inbox Messages**

You will then be able to view all correspondence.

You can search for a return or stamp certificate on the **Revenue Record** tab. You should:

- Select **Search** using **Document Type** from the drop-down list under **Search by**:
- Under **Tax Type/Duty/Rep. Oblig** select **Stamp Duty**

- Under **Document Type** select the item you wish to view from the drop-down list (for example, Stamp Certificate, Stamp Duty Return).

Items in your ROS inbox are archived periodically. You may need to tick the box **Include Archive** to find the item.

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8. Exceptions from mandatory e-filing

You should file a paper return:

- (a) if the instrument was executed before 1 January 2002;
- (b) if you want to stamp a substitute (or replacement) instrument because the original instrument, which was stamped prior to 30 December 2009, has been lost. For more information regarding lost instruments, see [lost instruments](#);
- (c) where the return is a proxy return.

9. Paper returns

Paper returns are only permitted in exceptional circumstances where the NSDO has agreed to exempt you from the obligation to file a return online.

You may request a paper return in writing from the NSDO outlining all relevant details relating to the instrument for which you wish to file a return, and the reason you require a paper return. Relevant details include the type of instrument and the date of the instrument. If you require a paper return to stamp a substitute or replacement instrument, your request should also include the Document ID of the original transaction.

9.1 Filing a paper return

You should forward the completed return to the [National Stamp Duty Office](#). You should not present the original instrument to Revenue.

Only an official, original form appropriate to the instrument will be accepted. Incomplete and incorrect forms will be returned to you for correction.

[Late filing and late payment charges](#) apply where the paper return was not correctly completed and filed within 30 days after the instrument was first executed. In practice, Revenue allows a further 14 days. The stamp certificate will not issue until a correct return is re-lodged and all liabilities paid.

If you did not enclose payment with the paper return, we will notify you of the liability once the return has been accepted by the e-stamping system. The notification will set out the amount of Stamp Duty due and, if applicable, any late filing and late payment charges that have accrued.

If you paid Stamp Duty by EFT before you filed the paper return, you should include details of that payment when sending the completed return to the NSDO.

For information on paying Stamp Duty, see **Chapter 5: Paying the duty**

10. Stamp Certificate

Once the return has been filed successfully and the full Stamp Duty liability and any late filing and late payment charges have been paid the stamp certificate will be issued.

11. Local Property Tax (LPT) Property IDs

If the instrument is executed (signed, sealed or both) on or after 1 May 2013 and the property:

- is a second-hand residential property
- is a new residential property to which an LPT Property ID has been allocated

the LPT (Local Property Tax) Property ID needs to be entered on the return.

If the seller needs to contact Revenue to get an LPT Property ID number, that contact should be made as early as possible, for example, as soon as the contract for sale is signed.

If there are delays in getting LPT numbers and these delays result in the late filing of a Stamp Duty return, it is open to the filer to pay only the duty (on the **Stamp Duty Payment – ROS Payment Screen** the filer should overwrite the figure in the **Total Payment Amount** field to show only the amount of duty due) and then submit a request to Revenue in writing to remove the surcharge and interest on late filing or payment. The reasons for the late filing and/or payment should be outlined in the request. Revenue will consider each request on its merits. The correct procedure where a delay could result in late filing is always to wait for the number before filing the return. If you are making such a request, you will need to give the [National Stamp Duty Office](#) details of when the number was applied for and when it was received.

It is an offence under Section 1078(2)(a) of the Taxes Consolidation Act 1997 to “knowingly or wilfully deliver any incorrect return”.

12. How do I update my Java Settings?

Visit the ROS Help Centre and follow the step by step guide.

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