

Stamp Duties Consolidation Act 1999

Part 11: Management Provisions

This document should be read in conjunction with Part 11 of the Stamp Duties Consolidation Act (SDCA) 1999.

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1. Introduction

Part 11 of the Stamp Duties Consolidation Act (SDCA) 1999 (sections 135 to 159D) contains a number of provisions to allow for the efficient management of Stamp Duty. This document provides guidance on these provisions.

Detailed guidance on the repayment provisions contained in sections 152, 159A and 159B of Part 11 is contained in Stamp Duty Manual [Part 11: Stamp Duty repayment provisions](#).

2. Section 137A of the SDCA

Information exchange with the Property Registration Authority

Section 137A provides for the exchange of information between Revenue and the Property Registration Authority.

The Property Registration Authority was dissolved by the Tailte Éireann [Act](#) 2022 and its functions are now under the remit of [Tailte Éireann](#). Section 29 of the Tailte Éireann Act 2022 provides that references in any enactment to the Property Registration Authority shall be construed as references to Tailte Éireann.¹

3. Section 137B of the SDCA

Information exchange with the Property Services Regulatory Authority

Section 137B provides for the supply of information contained in the e-Stamping system by Revenue to the Property Services Regulatory Authority.

4. Section 137C of the SDCA

Provision of information to the Commissioner of Valuation

Section 137C provides for the supply of information contained in the e-Stamping system by Revenue to the Commissioner of Valuation.

The functions of the Commissioner of Valuation were transferred to [Tailte Éireann](#) by the Tailte Éireann Act 2022. Section 29 of the Tailte Éireann Act 2022 provides that references in any enactment to the Commissioner of Valuation shall be construed as references to Tailte Éireann.²

¹ [Tailte Éireann Act 2022](#)

² [Tailte Éireann Act 2022](#)

5. Section 155 of the SDCA

Lost Instruments

Under section 155, where a stamped instrument has been lost, a replacement instrument will be stamped without the payment of additional Stamp Duty where Revenue are satisfied regarding the bona fides of the circumstances.

Where the lost instrument was stamped under the e-Stamping system, the replacement instrument can be stamped, without the payment of any additional Stamp Duty, by downloading another Stamp Certificate relating to the original lost instrument and attaching the Stamp Certificate to the replacement instrument.

Where the lost instrument was stamped prior to the introduction of e-Stamping, a Stamp Duty Return should be filed under the e-Stamping system in respect of the replacement instrument and the following information should be submitted to the Stamp Duty Office:

- (1) A statutory declaration by a person or persons fully cognisant of the facts covering the following points:
 - date of stamping of the original deed;
 - evidence of stamping of the original deed (where the deed was stamped with an impressed stamp);
 - evidence of the loss of the original deed.
- (2) Original or copy correspondence (if any) with the National Stamp Duty Office on the stamping of the original deed.
- (3) Original or copy correspondence (if any) with An Post on the subject.
- (4) A copy of the missing deed, preferably of the stamped deed.
- (5) A copy (front and back) of cashed cheque, bank draft or payable order relating to the payment of Stamp Duty in respect of the missing stamped deed (where the deed was stamped with an impressed stamp).
- (6) A substitute deed (unstamped).
- (7) An undertaking that the missing deed, if found, will be surrendered to the Revenue Commissioners.

A Stamp Certificate will issue in respect of the substitute deed, without payment of any additional Stamp Duty, once Revenue are satisfied with the bona fides of the circumstances.

6. Section 158A of the SDCA

Delegation

Under this section Revenue may authorise a particular officer(s) or a class of officer(s) to carry out any functions required to be done by Revenue under the SDCA.

7. Section 159C of the SDCA

Time Limits for making enquiries etc and assessments by the Revenue Commissioners

This section restricts the period within which Revenue may make enquiries or raise assessments in relation to underpayments of Stamp Duty to a period of 4 years from the date the instrument was stamped by the Revenue Commissioners, the date the statement of liability (e.g. in the case of levies and companies capital duty) was delivered to Revenue or the date the instruction of the type referred to in **section 76** (CREST provisions) or **78H** (Euroclear provisions) was made. This restriction does not apply where the underpayment arises from fraud or neglect.

8. Section 159D of the SDCA

Calculation of interest on unpaid duty and other amounts

This section provides for the rate of interest applicable on unpaid duty and other amounts, due to be paid whether before, on or after 1 April 2005, for periods of delay arising on or after 1 April 2005.

Where the duty remains unpaid for a period of time which falls into the two periods set out in column 1 of the below table, then the interest is calculated separately for each such period and then aggregated to give the total amount of interest payable for the full period of delay.

The amount of interest chargeable is determined by the following formula:

A x D x P

- 'A' is the duty or other amount due and payable under a provision of the SDCA which remains unpaid,
'D' is the number of days (including part of a day) forming the period of delay, and
- 'P' is the appropriate percentage in column (2) of the Table below opposite the period of delay in column (1).

(1)	(2)
From 01 April 2005 to 30 June 2009	0.0273%
From 01 July 2009 to date of payment	0.0219%