

Filing and paying Stamp Duty on Instruments

Chapter 1: Introduction

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1 Introduction

This manual is addressed to accountable persons and filers. The manual contains general information on filing Stamp Duty returns and paying Stamp Duty.

1.1 Who is liable to pay Stamp Duty?

The accountable person is liable.

1.2 Accountable Person for Stamp Duty

The accountable person is responsible for seeing that a return is filed, or they may authorise another person, normally a solicitor, to file the return on their behalf.

The accountable person is also liable for late filing and late payments charges.

Every accountable person is required to retain a record of their Stamp Duty return proving that a return has been made and to support any claims for exemptions or reliefs.

Such records should be retained for a period of 6 years commencing on the later of:

- The date the return was delivered to Revenue, or
- The date that the duty was paid to Revenue.

Where there is more than one accountable person, each accountable person is jointly and severally liable.

If the accountable person has died, their personal representatives become liable.

1.3 Who is the “accountable person”

The accountable person:

- in the case of an instrument (written document) listed in Column (1) of the following Table
- is the person listed in Column (2) of the Table.

(1)	(2)
Instrument	Accountable Person
Conveyance or Transfer on sale of any stocks (including shares) or marketable securities	The purchaser(s) or transferee(s)
Conveyance or Transfer on sale of any property other than stocks (including shares) or marketable securities or a policy of insurance or a policy of life insurance	The purchaser(s) or transferee(s)
Duplicate or Counterpart of any instrument with any duty	The persons who are accountable for the original instrument
Lease	The lessee(s)
Other	
Gift; A gift is chargeable to stamp duty as if it were a conveyance or transfer. The stamp duty is charged on the market value of the property.	All the parties to the instrument For example if the stamp duty is not paid by the purchasers, then the vendors can be liable.
Any other instrument listed in Schedule 1 of the Stamp Duties Consolidation Act, 1999 which is not specified in this Table	All the parties to the instrument As above, purchasers or vendors may be liable

1.4 What instruments are within the charge to Stamp Duty?

The instruments that are liable to Stamp Duty are mainly instruments that:

- transfer ownership of property, or
- are agreements to transfer ownership of property.

Property includes land, buildings, interests in land (such as rights of way), business assets (such as goodwill), shares, stocks and marketable securities.

Stamp Duty is also chargeable on certain leases and agreements to lease.

The instruments need to be:

- executed (signed, sealed or both) in Ireland;
or
- be related to property situated in Ireland (regardless of where the instrument is executed); or
- relate to any matter or thing done or to be done in Ireland (regardless of where the instrument is executed).

More information is available on our [website](#).

1.5 Are there any exemptions or reliefs available?

While an instrument may be liable to Stamp Duty, there are many [exemptions and reliefs](#) available.

Certain exemptions and reliefs may be [clawed back](#) if the conditions attaching to them are not kept for the specified period. An amended return should be filed and the amount of the clawback plus any accrued interest should be paid as soon as the exemption or relief no longer applies.

1.6 When is Stamp Duty due?

Stamp Duty is due and payable within 30 days after the instrument is executed. In practice, Revenue allows a further 14 days before [late filing and late payment charges](#) begin to accrue.

1.7 Do I need to file a return?

For instruments liable to Stamp Duty where no exemption or relief applies, you need to file a Stamp Duty return.

For instruments within the charge to Stamp Duty where an exemption or relief applies, you should file the return and claim the appropriate exemption or relief. There are a small number of exemptions to Stamp Duty where you do not need to file a Stamp Duty return.

For more information, see Chapter 2: Obligation to file a Stamp Duty return

1.8 Filing a return

Subject to a small number of exceptions, returns should be filed online through the [Revenue OnLine Service \(ROS\)](#). This part of ROS is referred to as the e-stamping system.

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.

For more information on filing a return, **see Chapter 4: Filing the Return.**

1.9 How do I know that the online return has been transmitted to Revenue?

When you click the **Sign & Submit** button on the relevant screen of the online return, confirmation that the return has been filed will appear in your ROS inbox.

If you do not click this button, a return will not be created and there will be no record in the e-stamping system of the entries you made. In addition, there will be no record of the Document ID number which the e-stamping system will have assigned to the draft return.

1.10 What happens after the return is filed?

Following the filing of the return and payment of the Stamp Duty and any late filing and late payment charges if they apply, a stamp certificate will issue to your ROS inbox.

You should print the stamp certificate and attach it to the instrument.

Once the stamp certificate is attached to the instrument, the instrument is stamped.

The stamp certificate also acts as a receipt for the money paid to Revenue. If someone files the return on your behalf, you should ask them for a copy of the stamp certificate for your own records.

1.11 Can I complete the return offline?

Yes. The e-stamping system has an offline facility which you can access on our ROS webpage. You can use this facility to download a return to your own computer or office network for local use offline.

For more information on completing a return offline, **see Chapter 4 Filing the Return.**

1.12 Can I amend the return after filing?

Yes. You can amend the return either before or after stamping where, for example, you become aware of errors which affect the return as originally filed.

For more information on amending a return, **see Chapter 4: Filing the Return.**

1.13 Can I search the e-stamping system for returns I have already filed?

Revenue retains a permanent electronic record of all your returns and stamp certificates, allowing you to review the details of them and to trace and replace any stamp certificates issued to your ROS inbox.

You can use e-stamping's **Search** facility to search for details of every online return you filed on the e-stamping system. You can also view all returns you filed online in your ROS inbox. The material in your ROS inbox is a permanent record that can be archived by you.

You can search for records where the return you filed was a paper return.

You cannot search for records in cases where the online return was filed by someone else.

For more information on viewing/searching for return already filed, **see Chapter 4: Filing the Return.**

1.14 My firm is registered for ROS. Can I assign different tasks to different people within the firm?

When you apply for and retrieve your ROS Digital Certificate, you become the ROS Administrator and you can assign different ROS permissions to person working in the firm.

You do this by assigning a ROS subcert to those persons. As the ROS Administrator for your firm, you can permit and enable ROS subcert holders to "file return" or "view only". 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.