

Filing and paying Stamp Duty on Instruments

Chapter 2: Obligation to file a Stamp Duty Return

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1 Instruments executed on or after 7 July 2012

For instruments (written documents) within the charge to Stamp Duty where no exemption or relief applies, you must file a Stamp Duty return.

For instruments within the charge to Stamp Duty where an exemption or relief applies, you may or may not need to file a Stamp Duty return:

(A) you must file a return to claim an exemption or relief provided for in sections 79 to 83C of the Stamp Duties Consolidation Act, 1999 (SDCA): see the titles of the exemptions and reliefs provided for in these sections in the Appendix attached;

(B) subject to (C), you must file a return to claim an exemption or relief provided for in:

- sections 85 to 113 of the SDCA (see the titles of the exemptions and reliefs provided for in these sections in the Appendix),
- Schedule 1 of the SDCA, and
- Miscellaneous Acts (a list of these Acts is contained in [Appendix 2 of the Stamp Duty Notes for Guidance](#)),

if the instrument is:

- a conveyance or transfer, on sale or by way of gift, of the fee simple of land or an interest in land;
- a lease of land for a term exceeding 30 years;
- an assignment of a lease of land where the unexpired term of the lease exceeds 30 years;

(C) you do not need to file a return if:

- (a) the instrument is creating **a joint tenancy of the family home** between spouses to which section 14 of the Family Home Protection Act 1976 applies (the exemption for transfers between spouses is contained in section 96 of the SDCA);
- (b) the instrument is creating **a joint tenancy of the shared home** between civil partners to which section 38 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 applies (the exemption for transfers between civil partners is contained in section 96 of the SDCA);
- (c) section 87B(2) (Merger of Companies) of the SDCA applies;
- (d) section 106B(2) (Housing Authorities and Affordable Homes Partnership) (as inserted by the Finance Act 2011) of the SDCA applies;
- (e) section 108B(3) (National Asset Management Agency) (as amended by the Irish Bank Resolution Corporation Act 2013) of the SDCA applies;
- (f) paragraph (1) of the "LEASE" head of charge in Schedule 1 of the SDCA applies.

For the avoidance of doubt:

- (a) you must file a return to claim the exemption in section 96 of the SDCA for transfers between spouses and civil partners where the instrument is:
- a conveyance or transfer, on sale or by way of gift, of the fee simple of land or an interest in land,
 - a lease of land for a term exceeding 30 years,
 - an assignment of a lease of land where the unexpired term of the lease exceeds 30 years,
- other than an:
- instrument creating a **joint tenancy of the family home** between spouses to which section 14 of the Family Home Protection Act 1976 applies, or
 - instrument creating a **joint tenancy of the shared home** between civil partners to which section 38 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 applies;
- (b) you do not need to file a return where the consideration for the transfer of shares, stocks and marketable securities is €1,000 or less and the transfer does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or marketable securities exceeds €1,000: the relevant head of charge in Schedule 1 of the SDCA is the “CONVEYANCE or TRANSFER on sale of any stocks or marketable securities” head of charge;
- (c) the circumstances where it is possible to claim consanguinity relief under the “CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance” head of charge in Schedule 1 of the SDCA have changed over time. You must file a return to claim consanguinity relief where the instrument is a conveyance or transfer of land or an interest in land: for instruments executed on or after 1 January 2015 the relief only applies to conveyances or transfers of land - see paragraph (5) of the head of charge.

The obligation to file a return is contained in Regulation 4 and Schedule 1 of the [Stamp Duty \(e-Stamping of Instruments and Self-Assessment\) Regulations 2012 \(S.I. No. 234 of 2012\)](#).

2 Instruments executed before 7 July 2012

For instruments within the charge to Stamp Duty where no exemption or relief applies, you must file a Stamp Duty return.

For instruments within the charge to Stamp Duty where an exemption or relief applies, you may or may not need to file a Stamp Duty return:

- (A) you must file a return to claim an exemption or relief provided for in sections 79 to 83C of the SDCA (see the titles of the exemptions and reliefs provided for in these sections in the Appendix);
- (B) subject to (C), you must file a return to claim an exemption or relief provided for in:
- sections 85 to 113 of the SDCA (see the titles of the exemptions and reliefs provided for in these sections in the Appendix),
 - Schedule 1 of the SDCA, and
 - Miscellaneous Acts (a list of these Acts is contained in [Appendix 2 of the Stamp Duty Notes for Guidance](#)),
- if the instrument is:
- a conveyance or transfer, on sale or by way of gift, of the fee simple of land or an interest in land;
 - a lease of land for a term exceeding 30 years;
 - an assignment of a lease of land where the unexpired term of the lease exceeds 30 years;
- (C) you do not need to file a return if:
- (a) the instrument is creating a **joint tenancy of the family home** between spouses to which section 14 of the Family Home Protection Act 1976 applies (the exemption for transfers between spouses is contained in section 96 of the SDCA applies);
 - (b) section 106B (Housing Authorities and Affordable Homes Partnership) (as inserted by the Finance Act 2011) of the SDCA applies. Section 106B was amended by the Finance Act 2011 with effect for instruments executed on or after 1 April 2011. For instruments executed on or after 1 April 2011 you should file a return if the exemption in section 106B(3) applies;
 - (c) section 108B(3) (National Asset Management Agency) (as amended by the Irish Bank Resolution Corporation Act 2013) of the SDCA applies;
 - (d) paragraph (1) of the “LEASE” head of charge in Schedule 1 of the SDCA applies;

For the avoidance of doubt:

- (a) you must file a return to claim the exemption in section 96 of the SDCA for transfers between spouses where the instrument is:
 - a conveyance or transfer, on sale or by way of gift, of the fee simple of land or an interest in land,
 - a lease of land for a term exceeding 30 years,
 - an assignment of a lease of land where the unexpired term of the lease exceeds 30 years,other than an instrument creating a **joint tenancy of the family home** between spouses to which section 14 of the Family Home Protection Act 1976 applies;
- (b) you do not need to file a return where the consideration for the transfer of shares, stocks and marketable securities is €1,000 or less and the transfer

does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or marketable securities exceeds €1,000: the relevant head of charge in Schedule 1 of the SDCA is the “CONVEYANCE or TRANSFER on sale of any stocks or marketable securities” head of charge;

- (c) the circumstances where it is possible to claim consanguinity relief under the “CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance” head of charge in Schedule 1 of the SDCA have changed over time. You must file a return to claim consanguinity relief where the instrument is a conveyance or transfer of land or an interest in land.

You must also file a return for an instrument executed before 30 December 2009 which was chargeable to Stamp Duty under –

- the SDCA,
- any enactment in force before the enactment of the SDCA, or
- any other enactment

but which qualified for an exemption or exclusion and –

- was required to be adjudicated in order to claim the exemption or exclusion, or
- where adjudication did not apply, was required to be stamped with a Particulars Delivered (PD) stamp

but that requirement had not been complied with before 30 December 2009.

The obligation to file a return is contained in Regulation 5 and Schedule 1 of the [Stamp Duty \(e-Stamping of Instruments\) Regulations 2009 \(S.I. No. 476 of 2009\)](#).

Appendix

List of exemptions and reliefs contained in Part 7 of the SDCA

(More information on these exemptions and reliefs is contained in the Stamp Duty Notes for Guidance (Exemptions and reliefs from stamp duty) and Part 7 of the Stamp Duty Tax and Duty Manual. The Notes and Manual are on our website under [Tax professionals/Legislation](#) and [Tax professionals/Tax and Duty Manuals](#), respectively)

Section of SDCA	Exemptions and reliefs
79	Conveyances or transfers between certain bodies corporate
80	Reconstructions or amalgamations of companies
80A	Demutualisation of assurance companies
81, 81A, 81AA	Young trained farmer relief
81B	Farm consolidation relief
81C	Further farm consolidation relief
81D	Relief for certain leases of farmland
82	Charities
82A	Approved bodies (as listed in Part 1 of Schedule 26A of the Taxes Consolidation Act, 1997)
82B	Approved sports bodies
82C	Pension schemes and charities
83	Instruments given by means of security to company by subsidiary
83A	Transfer of site to child
83B	Certain family farm transfers
83C	Exchange of houses
85	Certain loan capital and securities
85A	Certain investment certificates
86	Certain loan stock
87	Stock borrowing
87A	Stock repo
87B	Merger of companies
88	Certain stocks and marketable securities
88A	Reorganisation of undertakings for collective investment
88B	Funds: reorganisation
88C	Reconstructions or amalgamations of certain common contractual funds
88D	Reconstructions or amalgamations of certain investment undertakings
88E	Transfer of assets within unit trusts
88F	Reconstruction or amalgamation of offshore funds
88G	Amalgamation of unit trusts
89	Foreign Government securities

90	Certain financial services instruments
90A	Greenhouse gas emissions allowance
93	Houses acquired from industrial and provident societies
93A	Approved voluntary body
94	Purchase of land from Land Commission
95	Commercial woodlands
96	Transfers between spouses/civil partners
97	Certain transfers following the dissolution of a marriage/civil partnership
97A	Certain transfers by co-habitants
98	Foreign immovable property
99	Dublin Docklands Development Authority
99A	Courts Service
99B	Sport Ireland
100	Temple Bar Properties Limited
101	Intellectual property
101A	Single farm payment entitlement
102	The Alfred Beit Foundation
103	Shared ownership leases
104	Licences and leases granted under Petroleum and Other Mineral Development Act, 1960
105	Securitisation agreements
106	Housing Finance Agency
106A	Housing Finance Agency Limited
106B (as it reads following the Finance Act 2011)	<p>Housing Authorities and Affordable Homes Partnership:</p> <ul style="list-style-type: none"> • section 106B(2) grants an exemption from Stamp Duty for conveyances, transfers or leases of a house, building or land to a housing authority; • section 106B(3) limits to a maximum of €100 the Stamp Duty on conveyances, transfers or leases of a house, building or land by a housing authority.
106C	Grangegorman Development Agency
106D	National Concert Hall
108AA	Strategic Banking Corporation of Ireland
108B	National Asset Management Agency
108C	Ireland Strategic Investment Fund
109	Certain instruments made in anticipation of a formal insurance policy
110	Certain health insurance contracts
110A	Certain policies of insurance
111	Oireachtas funds
112	Certificates of indebtedness
113	<p>Miscellaneous instruments:</p> <p>transfers of shares or any other interest in the stocks, funds or securities of the Government, Oireachtas, the Minister for Finance or other Minister of the Government,</p> <p>transfers of shares or any other interest in the stocks, funds or securities of the Government or Parliament of the late United Kingdom of Great</p>

	<p>Britain and Ireland which are registered in the books of the Bank of Ireland in Dublin, transfers of shares or any other interest in the stock or other form of security to which section 39 or section 40 of the Taxes Consolidation Act, 1997, applies, transfer of any ship, vessel or aircraft or any part, interest, share or property of or in any ship, vessel or aircraft, wills and codicils, instruments made by, to or with the Commissioners for Public Works.</p>
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