

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 |

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| 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 |

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| 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 |

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| 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 Britain and Ireland which are registered in the books of the Bank of Ireland in Dublin,</p> <p>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,</p> <p>transfer of any ship, vessel or aircraft or any part, interest, share or property of or in any ship, vessel or aircraft,</p> <p>wills and codicils,</p> <p>instruments made by, to or with the Commissioners for Public Works.</p> |