

# Filing and paying Stamp Duty on Instruments

## Chapter 3: Tax Reference Numbers

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## 1 Tax Reference Numbers

### 1.1 Numbers needed to file a return

[Regulation 4\(3\) of the Stamp Duty \(e-stamping of Instruments and self-assessment\) Regulations 2012](#) (S.I. No. 234 of 2012) and Regulation 5(3) of the [Stamp Duty \(e-stamping of Instruments\) Regulations 2009](#) (S.I. No. 476 of 2009) require the inclusion of tax reference numbers of all the parties to an instrument (written document) in a Stamp Duty return. It is not possible to file a return without having these numbers.

Regulation 4(1) of the 2012 Regulations (S.I. No. 234 of 2012) and Regulation 5(1) of the 2009 Regulations (S.I. No. 476 of 2009) provide that the accountable person is responsible for ensuring that the Stamp Duty return is filed, either by themselves or by someone acting on their behalf.

If you are filing a return and one of the parties is deceased or one of the parties is acting in a fiduciary capacity for a deceased person, you need the deceased person's tax reference number.

If you cannot locate the deceased person's PPS Number, you may contact the Department of Social Protection (DSP) who will provide details of the number or issue a number. If the deceased person was non-resident and never had a PPS Number, you may contact the National Stamp Duty Office to request a number. All requests for PPS Numbers should be made at the earliest opportunity and well in advance of the execution of the Deed.

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

[...]

It is an offence under Section 1078(2)(a) of the Taxes Consolidation Act 1997 to "knowingly or wilfully deliver any incorrect return". The correct procedure where a delay in getting a tax reference number could result in late filing is to wait for the number(s) before filing the return.

## 1.2 Personal Public Service Numbers

### 1.2.1 Meaning of "PPS number"

Your Personal Public Service Number (PPS number) is a unique reference number that is used by you in all dealings with the public service, including Revenue.

The PPS number is allocated by DSP and is required in order to register for tax.

A PPS number does not become your tax reference number until such time as it has been registered with Revenue as your tax reference number. Consequently, if a PPS number is entered into an online return before it is registered as a tax reference number with Revenue, it will not be recognised and it will not be possible to file an online return.

PPS numbers contain 7 digits followed by either one or two letters, (called check characters or alpha characters), for example, 1234567D, 1234567DA. PPS numbers issued before 1 January 2013 had 7 digits (including leading zeros), a letter and possibly W or T. PPS numbers issued on or after 1 January 2013 have 7 digits followed by two letters with the second letter being A, for example, 1234567DA.

If the number you have for an individual has 9 characters and:

- the 9th character is **W**, see 1.2.4;
- the 9th character is **H**, see 1.2.5.

### 1.2.2 Individuals (including non-resident individuals) registered for tax with Revenue.

Individuals who are registered for tax because they:

- Are (or were at any time in the past) employed
- Are (or were at any time in the past) self-employed
- Paid a liability to capital acquisitions (gift or inheritance) tax or
- Paid a liability to capital gains tax or
- Filed a Stamp Duty return after 30 December 2009

will be able to locate their tax reference number by looking at any correspondence that they have received:

- From Revenue (for example, a Tax Credit Certificate, End of Year Statement, Statement of Liability, a Notice of Assessment),
- From their employer if they are, or were at any time in the past, an employee (for example, a payslip), or
- Contacting the solicitor/agent who acted for them in filing the aforementioned stamp duty return.

### 1.2.3 Individuals (including non-resident individuals) not registered for tax with Revenue

Individuals who are not registered for tax and who do not have a PPS number (because, for example, they are not resident in Ireland) or who have looked for their PPS number and cannot find it should contact [DSP](#).

Once you have your PPS number, you must register it with Revenue as a tax reference number. Information on how to register for tax if you have a source of [taxable income](#) (for example, rental income), or are trading, or are an [employee](#) is available on the Revenue website.

If the only tax that you need to register for is Stamp Duty, you should contact the [National Stamp Duty Office](#) to register the PPS number as a tax reference number, at the earliest opportunity and in advance of the execution of the deed.

When you contact the National Stamp Duty Office, you must quote your:

- PPS number
- forename and surname, and
- full address.

You may authorise a representative to apply on your behalf.

The National Stamp Duty Office will advise you or your representative when the number has been registered. The number will not be accepted by the e-stamping system on the same day as it was registered as updates to Revenue systems normally take place overnight.

Once the National Stamp Duty Office registers the number it can only be used to facilitate the filing of a Stamp Duty return. You will subsequently need to register the number for other tax if you have a source of [taxable income](#) or become an [employee](#). Details on how to register are available on the Revenue website.

### 1.2.4 Married women with PPS numbers with W as the 9th character

Historically, on marriage, a wife assumed her husband's tax reference number with the letter W added to the end of his number, for example, if the husband's number was 1234567R his wife's number would be 1234567RW (W is the 9th character). The policy has since changed and now every individual must hold their own unique PPS number. DSP issues new, distinct PPS numbers to replace PPS numbers with W as the 9th character.

The e-stamping system will reject PPS numbers with W as the 9th character if that number has been replaced by DSP with a new, distinct number and Revenue has updated its records with that new, distinct number. In these circumstances, you should use the new, distinct number when completing the online return.

When DSP issued a new, distinct PPS number they will have written to you to tell you what your replacement number was. If you have looked for your replacement number and cannot find it, you should contact your local DSP or Intreo Office. To find the address or contact number of your local office, consult [DSP's website](#).

In the case of PPS numbers with W as the 9<sup>th</sup> character it is very important that you check that the number is still registered for tax as early as possible before the instrument is executed.

#### 1.2.5 Number for an **individual** with H as the 9<sup>th</sup> character

**Note:** The last character of the tax reference number of a **company** may be “H”. In this section (that is, 1.2.5) we are concerned only with an **Individual**.

A number for an individual with H as the 9<sup>th</sup> character is not a PPS number. It was a number issued by LPT to enable the individual make an LPT return. The LPT number will be in the format 1234567GH.

A number for an individual with H as the 9<sup>th</sup> character cannot be used to facilitate the filing of a Stamp Duty return.

If you have looked for your PPS number and cannot find it, you should contact your local DSP or Intreo Office. To find the address or contact number of your local office, you should consult [DSP's website](#).

If your PPS number is not registered for tax with Revenue, you should contact the [National Stamp Duty Office](#) to have the number registered. You should include:

- The PPS number to be registered,
- Your full name,
- Your date of birth, and,
- Your full address.

### 1.3 Persons other than individuals (including foreign bodies corporate) registered for tax with Revenue

Companies that are, or were at any time in the past, registered for tax will be able to locate their tax reference number by looking at documents or letters confirming tax registration or previous notices of assessment that they have received from Revenue.

Irish companies that should be registered for tax but which are not registered should [register](#) for the relevant tax (for example, Value-Added Tax, Corporation Tax, Income Tax, PREM (PREM = tax registration as an Employer) and, after registration, enter their tax reference number into the online return.

Foreign bodies corporate which are trading in Ireland may already be registered for Irish tax:

- if they are already registered, their Irish tax reference number can be entered into the online return;
- if they are not already registered, they should register by completing [Form TR2 \(FT\)](#) and returning it to the appropriate Registration Unit in Revenue: the address of the various Registration Units are at the end of the Form. Once registered, their Irish tax reference number can be entered into the online return.

## 1.4 Companies registered in Ireland

Companies which are registered (incorporated) in Ireland but which are not resident, or not regarded as resident, in Ireland should contact the [National Stamp Duty Office](#) for a tax reference number for the purpose of being able to file a Stamp Duty return. The following supporting documentation should be submitted with each request:

- If the application is made by a representative of the company, confirmation of their authorisation;
- Confirmation that the company is not already trading in Ireland, that it has no taxable source of income (for example, rental income from property in Ireland) and, at the time the application for a number is made, it only needs a number to facilitate the filing of a Stamp Duty return;
- The company's name, the address of its registered office and its date of incorporation;
- Name, email address and phone number of the responsible party. The responsible party is a director or company secretary or agent, that is, the person to whom we should address correspondence in the event that we need to contact the company;
- Documentary evidence of the company's name and address and date of incorporation, for example, a copy of the company's Certificate of Incorporation, or Articles of Association or other documentary evidence;
- Where the company for which you required a Tax Registration number is associated \* with any companies already registered in Ireland, please provide the registration numbers of those companies.

\*A company shall be treated as another company's associated company at a particular time if, at that time or at any time within the previously 12 months, one of the 2 companies has control of the other company, or both companies are under the control of the same person or persons.

All other companies registered in Ireland should apply for a tax reference number. For more information, see [How to register for tax as a new company](#). Once registered, the tax reference number can be entered into the online return. The National Stamp Duty Office does not process requests for tax reference numbers for companies registered in Ireland which are resident, or regarded as resident, in Ireland.

## 1.5 Foreign bodies not registered for tax with Revenue

Foreign bodies corporate and foreign bodies unincorporated which have a liability to Irish tax, other than Stamp Duty, should complete Form TR1 (FT) in order to register for Irish Tax. The National Stamp Duty Office cannot issue tax reference numbers to these bodies.

If the foreign body corporate or foreign body unincorporated is not trading in Ireland or has no Irish tax liability other than to Stamp Duty, they, or a person acting

on their behalf, may, apply to the [National Stamp Duty Office](#) for a tax reference number for the purpose of filing a Stamp Duty return.

The application for a tax reference number should be made prior to the execution of the instrument.

Foreign bodies unincorporated are those companies that are not incorporated and can be Pension Funds, Foreign Trusts, Retirement Benefits Schemes, Limited Liability Partnerships (LLPs) and Limited Liability Companies (LLPs).

Applicants should use the form in the Appendix 1 to apply for a number. The completed form and supporting documentation may be scanned and e-mailed to [stampduty@revenue.ie](mailto:stampduty@revenue.ie) or posted to the [National Stamp Duty Office](#).

The following documentation must be submitted to support the application:

- For foreign body corporates, documentary evidence of the corporate's name and address and date of incorporation, for example, a copy of the company's Certificate of Incorporation, or Articles of Association or other documentary evidence;
- For foreign body unincorporates, documentary evidence of the unincorporates name and address and date of formation, for example, rules of the unincorporated body;
- if the documentary evidence is in a language other than English or Irish, a certified translation (by a registered translator) of that portion of the document that contains the foreign bodies name, address and date of incorporation/formation;
- where the application is being made on behalf of the foreign body, confirmation by the foreign body that the person is authorised to make the application; and
- where the foreign body for which you require a Tax Registration number is associated\* with any companies already registered in Ireland, please provide the registration numbers of those companies.

\*A company shall be treated as another company's associated company at a particular time if, at that time or at any time within the previously 12 months, one of the 2 companies has control of the other company, or both companies are under the control of the same person or persons.

You may scan and email the application and supporting documentation to [stampduty@revenue.ie](mailto:stampduty@revenue.ie) or post the documentation to the National Stamp Duty Office.

The foreign body's name should match that shown on its Certificate of Incorporation, Articles of Association or other documentary evidence submitted to the National Stamp Duty Office.

The foreign body's address should be the actual address of its registered office and not a "care of" address. Tax Registration Numbers will not issue until details of the registered office are provided.

As the documentary evidence provided may be voluminous and is often in a language other than English or Irish, we ask that you highlight, or otherwise identify those areas of the documents which contain the information listed above. In addition, we ask that you do not apply for more than one number in the same request. These actions on your part will help speed up the process of issuing numbers.

If the application is in order we will assign a tax reference number. This number can only be used to facilitate the filing of Stamp Duty returns.

Foreign bodies corporate:

- which were allocated a Stamp Duty customer number prefixed by the letter **S** prior to 7 December 2015 and
- which have not subsequently been registered for any other tax with Revenue should contact the [National Stamp Duty Office](#) as it is no longer possible to use an S number to file a Stamp Duty return. You will need to provide us with evidence of the date of incorporation. We will advise you of your replacement number.

Applying for a tax reference number and having it issued by Revenue for the purposes of facilitating the filing of a Stamp Duty return will not of itself render a foreign body liable to tax in Ireland or open the body up to other Irish tax requirements.

If, having been allocated a tax reference number for Stamp Duty purposes, the foreign body subsequently needs to register for another Irish tax, they should quote the number assigned by the National Stamp Duty Office in their application for registration.

## 2 Mortgagees

If property is being sold by a mortgagee, the mortgagee sells as the vendor of the property. You should enter the mortgagee's tax reference number into the online return in the field for Vendor Tax Reference Number.

## 3 Receivers

If you are completing an online return in respect of property which is being sold through a receiver and the receiver is a party to the instrument:

- on the **Instrument Category Screen**, you should tick the box that the receiver is acting in a fiduciary capacity for the vendor, and
- **on the Instrument Party Details Screen you should:**
  - **input the tax reference number of the vendor (the mortgagor/borrower) into the field for the Vendor Tax Reference Number,**
  - **select Other as the fiduciary capacity from the drop-down list,**
  - **enter the name of the receiver, and**
  - click the **Add Vendor Fiduciary Capacity** button.

Revenue recognises that practical difficulties can exist where vendors who are individuals do not co-operate with the requirement to provide a valid tax reference number to a receiver. Receivers may, **where every other possible avenue to obtain a valid tax reference number for a vendor has been exhausted**, provide (as the tax reference number of the vendor) the tax reference number obtained from Revenue in respect of the particular receivership and this number may be entered on the online return.

## 4 Fiduciary Capacity

If you are a party to the instrument and you are acting in a fiduciary capacity, such as legal personal representative, nominee, trustee and so on, you do not need to enter your tax reference number. However, you do need to enter the tax reference number of the person for whom you are acting in a fiduciary capacity.

When completing the online return, on the **Instrument Category Screen**, you should tick the box for **Fiduciary Capacity** under the section **Instrument Party Details** where a party is both named in the instrument as a party to the instrument and is acting in a fiduciary capacity.

You should **not** tick the box for **Fiduciary Capacity** if you are filing the online return on behalf of your client.

Where a party to an instrument is acting in any of the capacities referred to in column (1) of the Table below, you should enter the details referred to in column (2) of the Table in the Vendor/Purchaser section of the online return. "Vendor" includes Vendor, Transferor or Lessor and "Purchaser" includes Purchaser, Transferee, or Lessee.

Information on how to complete the Stamp Duty return in specific cases involving fiduciaries is contained in the [Help guide on Completing a Stamp Duty return on ROS](#).

<b>Tax Reference Numbers and Fiduciary Capacity</b>	
<b>(1)</b>	<b>(2)</b>
<b>Capacity</b>	<b>Vendor/Purchaser details required</b>
Personal Representative (Executor/Administrator)	Tax Reference Number of the deceased or the deceased's estate (where assigned a separate Tax Reference Number)
Bare Trustee/Nominee	Tax Reference Number of the beneficial owner(s)
Trustee of a Charitable Trust/Discretionary Trust	Tax Reference Number of the trustee(s)
Liquidator	Tax Reference Number of the company in

<b>Tax Reference Numbers and Fiduciary Capacity</b>	
<b>(1)</b>	<b>(2)</b>
<b>Capacity</b>	<b>Vendor/Purchaser details required</b>
	liquidation
Receiver	Tax Reference Number of the company in receivership
Power of Attorney	Tax Reference Number of the beneficial owner(s)
Committee of the Ward of Court	Tax Reference Number of the Ward of Court
Trustee of partnership property	Tax Reference Number of the partnership
Official Assignee in bankruptcy	Tax Reference Number of the bankrupt person(s)

The stamp certificate will bear the names of the parties to the instrument as recorded on Revenue's systems. For more information, see **Chapter 6: Stamp Certificate** of this manual.

## 5 Deeds of Assent

A liability to Stamp Duty can arise in respect of a Deed of Assent where the effect of the instrument is to vest the property in a person other than as provided for under the deceased's Will or intestacy.

Where a Stamp Duty liability arises in respect of a Deed of Assent, you should file an online return and enter the details referred to in the Table above for the transferor, that is, the personal representative.

In addition, you should enter the relevant tax reference number of the transferee(s).

A liability to Stamp Duty does not arise, and a Stamp Duty return is not required to be filed, in respect of a Deed of Assent where property is vested in the person fully entitled to the property pursuant to the deceased's Will or on intestacy.

## 6 County registrars and Officers of the Court

Where any party to an instrument is represented by a County Registrar or officer of the court, you should contact the [National Stamp Duty Office](#) for information on the tax reference number to be used in these instances.

## 7 Embassies

Where an Embassy requires a tax reference number in order to file a stamp duty return and are not already registered, they should register by completing Form TR2(FT). Forms should be returned to the appropriate Registration Unit in Revenue: the address of the various Registration Units are at the end of the Form. For more information, please visit, How to register for tax as a new company (<https://www.revenue.ie/en/starting-a-business/registering-for-tax/how-to-register-for-tax-as-a-new-company.aspx>). Once registered, their Irish tax reference number can be entered into the online return. The National Stamp Duty Office does not process requests for tax reference numbers for Embassies regardless of their resident status.

## 8 Exceptions from requirement to provide tax reference numbers

### 8.1 Instruments executed before 1 September 1995

A tax reference number is not obligatory where the **instrument was executed before 1 September 1995**.

In these cases, you should submit a completed paper return.

When completing the paper return, you should enter the tax reference numbers of the vendor(s) and purchaser(s) where they are known to you. Where the number(s) is(are) not known, you should complete the section of the paper return headed "Tax Reference number not being supplied".

For more information on paper returns, see **Chapter 4: Filing the return** of this manual.

### 8.2 Global Scale Stock Transactions

It is not obligatory to provide a tax reference number for certain non-resident vendors/transferees in the case of a global-scale stock transaction.

A global-scale stock transaction is one where:

- there are multiple vendors/transferees and one or more of them are persons who are not resident in Ireland ("non-resident vendors/transferees"),
  - there is a single purchaser/transferee (for example, a company take-over), and
  - some or all of the non-resident vendors/transferees do not have an Irish tax number.
- (a) When completing the online return in respect of a global-scale stock transaction for a single instrument (a series of single instruments,) or separate instruments in respect of some or all the vendors/transferees:
- on the **Instrument Category Screen**, you should select **Conveyance/Transfer of any stocks or marketable securities**, and

- on the **Instrument Details Screen**, you should tick the box for **Global-scale stock transactions**.

When completing the online return you should enter the tax reference number of the vendors/transfersors:

- who are resident in Ireland, or
- who, though non-resident have an Irish tax reference number (including a tax reference number previously issued by the National Stamp Duty Office).

The online return caters for a maximum of 30 vendors/transfersors. Where there are more than this number, you should forward a schedule containing the names and addresses of those vendors/transfersors in respect of whom a tax reference number was not entered into the online return to the [National Stamp Duty Office](#). You should include in the schedule:

- each vendor's/transfersor's name and address, and
- the consideration paid to each vendor/transfersor.

**The purchaser must obtain an (Irish) tax reference number if the purchaser does not already have one.**

In circumstances where vendors/transfersors who are individuals resident in Ireland do not co-operate with the requirement to provide a valid tax reference number (as might happen, for example, in a squeeze-out situation), you may, **where every other possible avenue to obtain a valid tax reference number has been exhausted**, file the online return.

When forwarding the schedule referred to above please identify those individuals resident in Ireland for whom a valid tax reference could not be obtained.

## 9 Paper Returns

Paper returns are only permitted in exceptional circumstances. Applications, in writing and including all relevant information, must be submitted to the National Stamp Duty Office requesting an exemption from filing an electronic return.

## Appendix 1

### **Application for a tax reference number by a Foreign Body Corporate, or a person authorised by a Foreign Body Corporate, to facilitate the filing of a Stamp Duty Return**

(Block capitals)

**Name of Foreign Body Corporate:**

**Address of registered office of Foreign Body Corporate:**

**Date of incorporation:**

**Country of incorporation:**

**Details of responsible person:**

**Name:**

**Capacity (Director/Secretary/other (if other, please state):**

**E-mail address:**

**Phone number:**

I attach Certificate of Incorporation or Articles of Association or other documentary evidence of the body corporate's name and address and date of incorporation (or where these documents are not in English or Irish, a certified translation (by a registered translator) of the portion of the documents which contain the body corporate's name, address and date of incorporation).

I confirm that the above-mentioned body corporate:

- is not already registered for tax in Ireland and
- at the date of this application has no taxable income and is not trading in Ireland.

And also confirm

- Whether the body corporate for which a Tax number is required is associated with any companies already registered in Ireland and if so, provide the registration numbers of those companies.

**Signed:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Responsible person for applicant foreign body corporate

**If you wish to authorise another person to apply for a tax reference number for the above-named body corporate, please complete the following authorisation:**

On behalf of \_\_\_\_\_, I, \_\_\_\_\_,  
authorise the following person to submit this application for a tax reference  
number:

Name:

Address:

Contact person:

Email of contact person:

Phone number of contact person:

**Signed:**

**Date:**

Responsible person for foreign body corporate

**Application for a tax reference number by a Foreign Body Unincorporated, or a person authorised by a Foreign Body Unincorporated, to facilitate the filing of Stamp Duty Return**

(Block capitals)

**Name of Foreign Body Unincorporated:**

**Address of office of Foreign Body Unincorporated:**

**Date of formation:**                      **Country of Formation**

**Details of responsible person:**

**Name:**

**Capacity (Director/Secretary/other (if other, please state):**

**E-mail address:**

**Phone Number:**

I attach documentary evidence of the body unincorporate's name and address and date of formation (or where these documents are not in English or Irish, a certified translation (by a registered translator) of the portion of the documents which contain the body unincorporate's name, address and date of formation).

I confirm that the above-mentioned body unincorporated:

- Is not already registered for tax in Ireland and
- At the date of this application has no taxable income and is not trading in Ireland.

And also confirm

- Whether the body unincorporated for which a Tax number is required is associated with any companies already registered in Ireland and if so, provide the registration numbers of those companies.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Responsible person for applicant foreign body unincorporated

**If you wish to authorise another person to apply for a tax reference number for the above-named body unincorporated, please complete the following authorisation:**

On behalf of \_\_\_\_\_, I, \_\_\_\_\_,  
authorise the following person to submit this application for a tax reference  
number:

Name:

Address:

Contact person:

Email of contact person:

Phone number of contact person:

**Signed:**

**Date:**

Responsible person for foreign body unincorporated