

# Stamp Duties Consolidation Act 1999

## Part 4 – Assessments and Appeals

This document should be read in conjunction with sections 20 and 21 of the Stamp Duties Consolidation Act 1999.

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## Introduction

Part 4 of the Stamp Duties Consolidation Act (SDCA) 1999 provides for the making of Stamp Duty assessments (**section 20** SDCA 1999) and appeals against Stamp Duty assessments (**section 21** SDCA 1999). This document provides an overview of the operation of sections 20 and 21. It should be read in conjunction with the [Stamp Duty Notes for Guidance](#).

## Section 20 – Assessment of duty by Commissioners

This section provides for an accountable person (or a person acting on their behalf) to make an assessment of duty in a Stamp Duty return filed through the e-stamping system. The section also enables Revenue in certain circumstances to assess the amount of duty chargeable on an instrument. An assessment is a calculation of the Stamp Duty due and payable in relation to an instrument.

### Self-assessment by accountable persons

Under self-assessment, which was introduced in relation to instruments executed on or after 7 July 2012, accountable persons are obliged to:

1. File an electronic Stamp Duty Return through the e-stamping system available through Revenue on-line service (“ROS”),
2. Include in the return an assessment of the Stamp Duty due on the instrument, and
3. Pay the Stamp Duty by the due date (and any interest, where applicable).

A stamp certificate is then issued to match the amount paid on the return.

Where a return is amended by or on behalf of an accountable person the amended return and associated assessment replaces the original return and assessment. A new stamp certificate is then issued to match the amount paid in relation to the amended return.

### Assessment of duty by Revenue

If an accountable person fails to file a return, Revenue may make an assessment on an accountable person for the amount of duty which, to the best of their knowledge, is chargeable on the instrument. Revenue may make another assessment to be substituted for any assessment in order to ensure the correct amount of duty and interest are charged.

## Instruments

Since the introduction of self-assessment and eStamping, adjudication has been abolished for instruments executed on or after 7 July 2012 and self-assessment was introduced in relation to such instruments. This means instruments are no longer submitted to Revenue for stamping. A Stamp Duty Return is filed instead. However, section 20 provides that Revenue may require that it is provided with a copy of an instrument and any additional evidence it deems necessary to satisfy itself that the instrument has been correctly stamped.

## Section 21 – Right of appeal of persons dissatisfied with assessment or decision

### Appeals under self-assessment

A self-assessment made by an accountable person cannot be appealed. However, if the accountable person has made an error in filing a Stamp Duty Return, or in a self-assessment, an amended return (with any necessary amended self-assessment) may be filed. Where a self-assessed return is amended in accordance with ), the amended Stamp Duty return will be checked and verified by Revenue and any claim for the repayment of Stamp Duty must meet the criteria set out in the

Where an accountable person has a doubt regarding the amount of Stamp Duty due, section 8C SDCA 1999 provides for an expression of doubt to be made. Further information on expressions of doubt is available in the Tax and Duty Manual: [Part 2 – Charging and Stamping of Instruments](#).

### Appeals against Revenue assessment

Where Revenue makes an assessment or an additional assessment, an accountable person may appeal the assessment or additional assessment to the Appeal Commissioners, where the following conditions are satisfied:

1. A Stamp Duty Return has been filed;
2. The duty (including any late filing surcharge under Section 14A(3) SDCA 1999 and any interest calculated in accordance with Section 159D SDCA 1999) payable in relation to the Stamp Duty Return, is paid;
3. The appeal is made within 30 days of conditions (1) and (2) above being satisfied.
4. The notice of appeal must specify:
  - (a) each amount or matter in the assessment with which the accountable person is aggrieved; and
  - (b) detailed grounds of appeal in relation to each amount or matter.

The Tax Appeals Commission (TAC) is the body responsible for receiving, accepting, managing, adjudicating and determining appeals.

The contact details of the TAC are:

Postal Address: 2nd Floor, Fitzwilliam Court, Leeson Close, Dublin, DO2 YW24.  
Secure email address: [info@taxappealsireland.ie](mailto:info@taxappealsireland.ie)  
Website: [www.taxappeals.ie](http://www.taxappeals.ie)  
Telephone: 01 662 4530

Guidance on the appeals process is available in [the Tax and Duty Appeals Manual](#).

## Appeals in relation to Land or Building values

If the matter under appeal relates specifically to the value of land or buildings, the independent appeal hearing in relation to that matter will be carried out by a property arbitrator appointed by the Land Values Reference Committee.

A taxpayer should give Notice of Appeal on [Form ADJN37](#), within 30 days of the determination of value. The form is in duplicate. One part of the form should be sent to the National Stamp Duty Office and the other part to:

The Secretary,  
Land Values Reference Committee,  
The Supreme Court Office,  
The Four Courts,  
Dublin 7.

If a person is dissatisfied with the decision of the property arbitrator, the person may, depending on the value of the property, appeal further to either the Circuit Court or to the High Court.