

Stamp Duties Consolidation Act 1999

Part 7: Section 83D - Repayment of stamp duty where land used for residential development

This document should be read in conjunction with section 83D of the Stamp Duties Consolidation Act (SDCA) 1999.

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1 Introduction

Section 83D of the Stamp Duties Consolidation Act (SDCA) 1999 provides for a partial repayment of Stamp Duty paid in respect of a conveyance or transfer of land where the land is subsequently developed for residential purposes. The repayment scheme was introduced to encourage residential property development and, as such, contains strict conditions designed to satisfy this policy intent.

An entitlement to a repayment arises under section 83D where one or more **dwelling units** (see [3.1.5](#) below) are constructed on the land that is conveyed or transferred. Where the conditions of the scheme are met, the amount to be repaid is the difference between the original amount of Stamp Duty paid at 7.5% and the amount that would have been paid had the rate of 2% applied.

The purpose of this document is to explain the operation of section 83D as it has applied since 18 December 2023.

2 Overview of conditions

An overview of the conditions that must be met in order to qualify for a repayment and to avoid a clawback of such a repayment are set out below. [Appendix 1](#) contains a checklist of these conditions.

1. **Constructions operations** on land must **commence**:
 - within the 30-month period following the date of execution of the instrument in relation to the land,
 - pursuant to a commencement notice, and
 - on or before 31 December 2025.
2. A valid **repayment claim** must be made within the 4-year period commencing on the date the building control authority acknowledged the **commencement notice** as valid.
3. The **relevant residential development** specified in the commencement notice must be **completed**:
 - within the 30-month period after the date of the sending by a building control authority an acknowledgement in relation to the commencement notice, and
 - on or before 30 June 2028.

4. **After completion** of the relevant residential development, at least 75% of the total surface area of the land must be occupied by dwelling units or the gross floor space of dwelling units must amount to at least 75% of the total surface area of that land.¹

These conditions are set out in detail below.

3 Conditions to qualify for repayment

A number of conditions must be satisfied in order to qualify for a repayment of Stamp Duty under section 83D. Where these conditions are met, a repayment may be claimed in accordance with subsection (8), as set out in subsection (7)(a).

Subsection (3)(a) provides that Stamp Duty paid on an **instrument** in relation to **land** is to be repaid where, within the 30-month period following the date of execution of the instrument, **construction operations** on the land commence pursuant to a **commencement notice**.

Where the **residential development** concerned is carried out in a **phased manner** such that there are 2 or more commencement notices in respect of the construction operations on the land, the reference in subsection (3)(a) to a commencement notice is a reference to **the first of those commencement notices** (subsection (3)(b)). Furthermore, in such cases, the accountable person may either claim a repayment in respect of each phase of the residential development or defer making a claim until after completion of the entire residential development (subsection (7)(b)).

Entitlement to a repayment is subject to subsection (18) and to the other provisions of the section. Subsection (18) provides that the section will not apply to construction operations comprising **relevant residential development** that are commenced after 31 December 2025.

3.1 Terminology

For the purposes of the section, the terms “instrument”, “land”, “construction operations”, “commencement notice”, “residential development” and “relevant residential development” are specifically defined (subsection(1)(a) and (b)).

Guidance on the meaning of these terms is set out below.

¹ Condition applies only in respect of land that was not acquired for the purpose of constructing a single dwelling unit.

3.1.1 Instrument

The word **instrument** refers to an instrument² which provides for land to be conveyed or transferred that is:

- executed on or after 11 October 2017,
- stamped in accordance with paragraph (4) of the heading in Schedule 1 titled "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."³, and
- chargeable to Stamp Duty at a rate of 7.5%.

The 7.5% rate of Stamp Duty on transfers of certain non-residential property has been in place since 22 December 2019.

3.1.2 Land

The word **land**, where used without qualification, means the land that is conveyed or transferred by an instrument.

Regard must also be had for the meaning given to "land" in the Interpretation Act 2005, being "**tenements, hereditaments, houses and buildings, land covered by water and any estate, right or interest in or over land**".

Revenue accepts that references to land in section 83D include greenfield sites and land occupied by non-residential buildings such as office blocks and other commercial buildings.

3.1.3 Construction operations

The term **construction operations** refers to the construction of buildings or structures including the preparatory operations of site clearance, drainage, earth-moving, excavation, laying of foundations and the provision of roadways and other access works.

² In accordance with section 1 SDCA 1999, "instrument" includes every written document.

³ This paragraph provides for Stamp Duty to be charged on conveyances and transfers of non-residential property (other than stocks or marketable securities or a policy of insurance or a policy of life insurance) at the rate of 7.5%.

Revenue accepts that construction operations include the demolition and clearance of existing buildings and structures on the land to clear the site for the construction of housing. Revenue does not accept that construction operations include obtaining planning permission, engaging an architect or engineer, or drawing up plans.

In cases where existing non-residential buildings are being converted for residential use, Revenue is prepared to treat internal adaptation work as construction operations.

3.1.4 Commencement notice

The term **commencement notice** refers to:

- a commencement notice within the meaning of article 8 of the Building Control Regulations 1997 that is acknowledged by a **building control authority** in accordance with article 10(2) or 20A(3) of the Building Control Regulations 1997, or
- a 7 day notice within the meaning of article 5 of the Building Control Regulations 1997 required under article 20A of the Building Control Regulations 1997 that is acknowledged by a building control authority in accordance with article 10(2) or 20A(3) of the Building Control Regulations 1997.

The term **building control authority** has the meaning given to it by section 2 of the Building Control Act 1990. Section 2 of the Building Control Act 1990 states that each local authority is a building control authority.⁴

Under planning regulations⁵ made by the Department of Housing, Local Government and Heritage, construction operations cannot commence until a commencement notice has been submitted to the relevant building control authority and the building control authority has acknowledged the particular notice as valid. For the purposes of section 83D, this acknowledgement is used as a proxy for the commencement of a residential development in conjunction with the commencement of actual construction. In a multi-phase development, separate commencement notices are required by a building control authority in respect of each phase of the development.

The building control authority allocates a commencement notice number when notifying the applicant (usually by email) that the commencement notice is valid.

⁴ <https://revisedacts.lawreform.ie/eli/1990/act/3/section/2/revised/en/html>.

⁵ <https://revisedacts.lawreform.ie/eli/1997/act/496/front/revised/en/html>.

Commencement notices are available for inspection on the [Building Control Management System \(BCMS\)](#) website or at the relevant building control authority office. Templates for a commencement notice or a 7 day notice are contained, respectively, in the second and third schedules to the [Building Control \(Amendment\) Regulations 2009 \(S.I. No. 351 of 2009\)](#).

In cases where existing non-residential buildings are being converted for residential use, a commencement notice may not be required. Where a commencement notice is not required, claimants may contact the National Stamp Duty Office (NSDO)⁶ and submit written confirmation from BCMS or the relevant building control authority that the works qualify for an exemption from, or do not require, a commencement notice. The NSDO will then issue a 'dummy' commencement notice number to allow the repayment claim to be filed.

3.1.5 Residential development

The term **residential development** refers to the construction of one or more **dwelling units**. A **dwelling unit** refers to:

- a building or part of a building used or suitable for use as a dwelling, and
- the curtilage of the dwelling, up to an area (exclusive of the site of the dwelling unit) of 0.4047 hectares⁷.

The "curtilage of a dwelling" encompasses areas, buildings and structures that are used in conjunction with the dwelling such as gardens, paths, driveways, yards, garages and sheds.

Revenue accepts that the types of areas used in conjunction with an apartment block to be treated as curtilage would include:

- landscaped areas immediately surrounding the apartment block for the use of residents;
- access pathways;
- on-site residents' car parking spaces;
- storage for maintenance equipment;
- bicycle storage;
- bin storage.

⁶ The NSDO can be contacted using the secure 'MyEnquiries' service available in myAccount or ROS. Alternatively, the NSDO can be contacted by phone at 01 7383646 or by post at 14/15 Upper O'Connell Street, Dublin 1, D01 YT32.

⁷ In the imperial system of measuring land, 0.4047 hectares = 1 acre. All claims must be submitted using metric measurements (hectares).

3.1.6 Relevant residential development

A **relevant residential development** refers to:

- where a residential development is carried out in a phased manner and a claim for repayment is made in respect of construction operations that are being carried out pursuant to a particular commencement notice (as provided for in subsection (7)(b)), the residential development that comprises those construction operations,
- where a residential development is carried out in a phased manner and a claim for repayment is deferred until completion of the residential development concerned, the entire residential development, or
- where the residential development concerned is not carried out in a phased manner, the entire residential development concerned.⁸

3.2 Repayment claim in respect of a phased development

As noted above, a claim for repayment is to be made in accordance with subsection (8) (subsection (7)(a)).

Where a residential development is being carried out in a phased manner such that there are 2 or more commencement notices in respect of the commencement of construction operations on the land, the accountable person may, in accordance with subsection (7)(b):

- claim a repayment in respect of the construction operations that are being carried out in respect of a particular commencement notice, or
- defer making a claim until after completion of the residential development.

The effect of subsection (7)(b) is that claims in respect of phased developments can be made either:

- in respect of each phase, with eligibility for repayment being determined by reference to whether the conditions for repayment are met in respect of the phase concerned, or
- in respect of the entire development, with eligibility for repayment being determined by reference to whether the conditions for repayment are met in respect of the development as a whole after it is completed, from commencement to completion.

⁸ Subsection (1)(b).

3.2.1 When relevant residential development regarded as completed

A relevant residential development is regarded as completed if there exists in respect of the development a **completion certificate** (subsection (1)(c)).

A **completion certificate** refers to a Certificate of Compliance within the meaning of article 5 of the Building Control Regulations 1997⁹ which, in accordance with article 20F of the Building Control Regulations 1997, is:

- submitted on completion to a building control authority, and
- the particulars of which are entered by that building control authority on the register maintained under Part IV of the Building Control Regulations 1997.¹⁰

Article 20F of the Building Control Regulations 1997 provides that a Certificate of Compliance on Completion is required to be submitted to a building control authority and relevant particulars thereof are to be included on the register maintained under Part IV of the Regulations before the works or building may be opened, occupied or used. The completion date is the **date the certificate is registered by the building control authority**.

Where a development is carried out in a phased manner and a repayment claim is made in respect of the construction operations that carried out pursuant to a particular commencement notice, this condition must be met in respect of the residential development that comprises those construction operations. In any other case, this condition must be met in relation to the entire residential development.

Article 20F(10) of the Building Control Regulations 1997 provides that where a valid Declaration of Intention to Opt Out of Statutory Certification has been included on the public register in respect of a new single dwelling, on a single unit development, or an extension to a dwelling, then a Certificate of Compliance on Completion is not required. In such situations, an alternative test for completion is to be used. This alternative test is that the dwelling unit specified in a commencement notice will be regarded as completed if an [Electrical Completion Certificate](#) has been issued within the 30-month period after the date of the sending by a building control authority an acknowledgement in relation to the commencement notice (subsection (4)(b)). The completion date is the **date of the certificate**.

⁹ <https://revisedacts.lawreform.ie/eli/1997/act/496/revised/en/html>.

¹⁰ As defined in *subsection (1)(a)*.

3.3 Examples

Examples to illustrate the circumstances in which an entitlement to a repayment will arise are set out below. These examples are based on the assumption that all of the qualifying conditions for a repayment under section 83D have been satisfied.

Example 1 – Claiming a repayment in respect of a phased development (per commencement notice)

On 1 May 2023, a builder purchases land for the purposes of a housing development which will be built in two phases. A commencement notice is issued in respect of phase 1 on 29 August 2023 and on 1 October 2023 the builder starts building dwelling houses on foot of this commencement notice.

The builder makes a repayment claim in respect of phase 1 on 1 January 2024. He is entitled to a repayment in respect of phase 1 at this point as the building has commenced pursuant to a commencement notice issued within 30 months following the date of execution of the instrument (i.e., before 1 November 2025).

Example 2 – Claiming a repayment in respect of a phased development (after completion)

On 1 May 2022, a builder purchases land for the purposes of a housing development which will be built in two phases.

A commencement notice is issued in respect of phase 1 on 29 August 2022 and the builder starts building dwelling houses on foot of this commencement notice.

Another commencement notice is issued on 10 June 2023 in respect of phase 2 the builder starts building more dwelling houses on foot of this commencement notice.

The builder decides to defer a repayment claim until the development is fully completed. On 10 January 2024, the building works are completed and as 10 January 2024 is within 30 months of the date of the commencement notice in respect of phase 1 (29 August 2022), the builder will be entitled to a repayment.

Example 3 – Claiming repayment in respect of non-phased development

On 5 June 2023, Sarah purchases land for the purposes of building a one-off house. On 10 September 2023, a commencement notice is issued in respect of the house and she commences building immediately. The building is completed on 4 January 2024 and she claims a repayment on that date, which is within the required 30-month period (10 March 2026), meaning Sarah is entitled to a repayment

4 Conditions to avoid clawback of repayment

Stamp Duty that is repaid under section 83D will be liable to a clawback unless certain conditions are met (subsection (3)(c)).

It is **essential** that these conditions are taken into account at the time a repayment is claimed. A repayment should not be claimed where it is known or anticipated that any of the conditions will not be satisfied.

These conditions are to be met in relation to the **relevant residential development**. Accordingly, where a residential development is carried out in a phased manner such that there are 2 or more commencement notices and a repayment claim is made in respect of the construction operations that carried out pursuant to a particular commencement notice, the conditions must be met in respect of the residential development that comprises those construction operations. In any other case, the conditions must be met in respect of the entire residential development.

The circumstances in which a repayment will be clawed back are set out below.

4.1 Clawback where relevant residential development not completed within 30-month period

A repayment will be clawed back where, within the **30-month period** after the date of the sending by a building control authority an acknowledgement in relation to a commencement notice, the relevant residential development specified in the commencement notice is not completed (subsection (3)(c)(i)). Guidance on how to determine when a relevant residential development is regarded as completed is set out in [section 3.2.1](#) of this document.

Example 4 - Completion within 30-month period

Sam and Orla buy a 0.5-hectare site for €50,000 for the purpose of constructing a single dwelling unit. The deed transferring the site is executed on 12 October 2021 and Stamp Duty of €3,750 is paid at the rate of 7.5%. Having obtained planning permission, they lodge their commencement notice with their building control authority on 1 March 2022 and this is acknowledged as valid on 10 March 2022. Their builder begins building a house on the site in August 2022. As this is within 30 months after 12 October 2021 (the date of the execution of the deed), they are entitled to claim a repayment (see example in section 7 below in relation to calculation of repayment).

An Electrical Completion Certificate is issued by the building control on 30 September 2023. As this is within 30 months after the date the commencement notice was acknowledged as valid by the building control authority (i.e., 10 March 2022), a clawback of the Stamp Duty repaid to them does not arise.

If, however, Sam and Orla have problems with their builder which delays the completion of the house until November 2024, they will be subject to a clawback of the Stamp Duty repaid to them. This is because November 2024 is more than 30 months after the building control authority acknowledged their commencement notice as valid.

4.2 Clawback where land not acquired for the purpose of constructing a single dwelling unit

A further condition is to be met in respect of land that was not acquired for the purpose of constructing a single dwelling unit. In such circumstances, a repayment will be clawed back if, when completed, the relevant residential development on the land, being the land to which that relevant residential development relates, is not such that:

- at least 75% of the total surface area of the land is occupied by dwelling units (**footprint test**), or
- the **gross floor space**¹¹ of dwelling units amounts to at least 75% of the total surface area of that land (**gross floor space test**).

The two alternative tests are designed to facilitate both low-rise (footprint test) and multi-storey (gross floor space test) buildings. It is only necessary to meet the criteria in one of the tests. Depending on the number of floors in a multi-storey building, the dwelling units may satisfy the gross floor space test but account for a relatively small part of the surface area of the land and leave more than 25% of the surface area of the land not occupied by residential development. Curtilage can be considered for the footprint '75% test' but not for the gross floor space '75% test'.

Where a development is carried out in a number of phases and a repayment claim is made in respect of the construction operations that are carried out pursuant to a particular commencement notice, the 75% test must be met in respect of the residential development that comprises those construction operations. In any other case, the 75% test must be met in relation to the entire residential development.

¹¹ **Gross floor space** in relation to a dwelling unit means the area ascertained by the internal measurement of the floor space on each floor of a building, including internal walls and partitions.

Example 5 – Footprint test

A builder buys a 0.5-hectare site for €500,000 on which he plans to build 20 houses (dwelling units) in a single phase. After completion, the houses and their curtilage cover a surface area of 85% of the site and so satisfy the footprint 75% test. The remainder of the site will be used for access roads, footpaths and green areas. In this case, there is no clawback of the repayment.

85% of the site contains houses and their curtilage	15% of the site for access roads, footpaths, and green areas.
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Diagram 1: Footprint test satisfied as more than 75% of the footprint of the site contains dwelling units and curtilage

Example 6 – Gross floor space test

A building company buys a 1-hectare site on which it plans to build a 10-storey block of apartments in a single phase. After completion, the footprint of the building (including curtilage) covers only 60% of the surface area of the site, so the footprint test is not satisfied. However, as the gross floor space of the entire building will exceed 75% of the surface area of the site, the alternative gross floor area '75% test' is satisfied. The company also plans on building some shops on the rest of the site, but this will have no impact on the satisfaction of the '75% test', therefore a clawback of Stamp Duty would not be sought.

60% of the site contains a 10-storey block of apartments	40% of the site does not contain any houses, apartments, or curtilage
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Diagram 2: Although only 60% of the footprint of the site contains dwelling units and curtilage, the gross floor space of the dwelling units will amount to 75%.

5 Delays in commencing or completing construction

Where it is not possible to satisfy the condition that:

- within the 30-month period following the date of execution of an instrument in relation to land, constructions operations on the land commence pursuant to a commencement notice (subsection (3)(a)), or
- within the 30-month period after the date of the sending by a building control authority an acknowledgement in relation to a commencement notice, the relevant residential development specified in the commencement notice is completed (subsections (3)(c)(i) and (4)(b)),

due to an appeal to An Bord Pleanála under section 7 of the Building Control Act 1990 or a Court Order ordering the cessation of construction, the clock is stopped from the date the appeal or Court Order is made until the date it ceases to have effect (subsection (5)(a)). However, even where either of these instances arises, construction works must commence on or before 31 December 2025 (subsection (5)(b)).

6 Calculation of repayment

Where the conditions for a repayment of Stamp Duty are met, the amount of the repayment is to be determined by the formula $A \times B \times [11/15]$ where:

- **A** represents the amount of Stamp Duty paid at the **rate of 7.5%** when the land was acquired, and
- **B** is the proportion of the area of the land represented by the **appropriate part**, expressed as a fraction.¹²

The **appropriate part**, in relation to land, means the whole or the part of the land to which the **relevant residential development**, the subject of a claim for repayment, relates.

The calculation of the allowable repayment may require that the Stamp Duty to be repaid is apportioned between allowable and non-allowable elements or between the phases in a development.

¹² Subsection (6).

A repayment applies only to the part of the land occupied by a single dwelling unit and its curtilage where the curtilage does not exceed 0.4047 hectares (one acre). Where the land exceeds the area occupied by the dwelling unit and its curtilage, the Stamp Duty paid is to be apportioned between the footprint of the dwelling unit, together with its curtilage, and the rest of the land. However, where the curtilage exceeds an area of 0.4047 hectares, the area of land that can qualify for a repayment is limited to the footprint of the dwelling unit and 0.4047 hectares. Where this occurs, the Stamp Duty paid is to be apportioned between the footprint of the dwelling unit, together with 0.4047 hectares of curtilage, and the rest of the land.

Apportionment may be required where the land transferred contains both residential and non-residential elements, for example, agricultural land with an existing house. The house would have originally been chargeable at the residential rate of Stamp Duty when it was acquired and so does not qualify for a repayment.

Apportionment is not required in the case of a development (or a phase in a development) containing both residential and non-residential elements as satisfaction of the '75% test' determines whether or not the development qualifies for a repayment.

Example 7 - Single dwelling units

When Sam and Orla bought their 0.4047-hectare site for €50,000 in October 2021, they paid Stamp Duty of €3,750 at the rate of 7.5%. The full site is accounted for by the house and its curtilage. They claim a repayment when they begin building a house (single dwelling unit) in August 2022. They are entitled to a repayment of €2,750, calculated as follows using the repayment formula: **A x B x [11/15]**:

A – Stamp Duty paid at 7.5% = €3,750

B – proportion of the site developed = 1 (i.e., 0.4047/0.4047 full site)

€3,750 x 1 x [11/15] = €2,750 repayment

Net Stamp Duty paid: €1,000

Example 8 - Footprint 75% test

A builder buys a 0.5-hectare site for €500,000 on which he plans to build 20 houses in a single phase. The deed conveying the site is executed on 11 January 2022 and Stamp Duty is paid at the rate of 7.5%. The houses and their curtilage will occupy the full site and satisfy the footprint 75% test. He submits a commencement notice to his building control authority on 14 February 2022 and this is acknowledged as valid on 21 February 2022. He commences building the following week and applies for a repayment a few days later. Applying the repayment formula: **A x B x [11/15]**:

A – Stamp Duty paid at 7.5% on €500,000 = €37,500

B – proportion of the site developed = 1 (i.e., 0.5/0.5 full site)

€37,500 x 1 x [11/15] = €27,500 repayment.

Example 9 - Multi-phase development satisfying '75% test' for each phase

A builder will build 30 houses in two phases. In phase 1, he will build 15 houses on half of the site. In phase 2, he will build another 15 houses on the other half of the site. Each phase will satisfy the 75% footprint test. His commencement notice for phase 1 is acknowledged as valid by the building control authority and he starts construction within 30 months of the execution of the deed conveying the site to him. He claims a repayment for phase 1 at this stage. Assuming he paid €100,000 Stamp Duty for the entire site, his repayment is calculated using the formula $A \times B \times [11/15]$ as follows:

A – Stamp Duty paid = €100,000

B – proportion of the site developed = $\frac{1}{2}$

€100,000 x $\frac{1}{2}$ x $[11/15]$ = €36,667 repayment.

When the building control authority acknowledges his commencement notice for phase 2 as valid, he can start construction on this phase (having already met the 30-month commencement timeframe at phase 1) and claim a repayment of another €36,667.

Example 10 - Multi-phase development not satisfying '75% test' for each phase

A building company purchases a 5-hectare site and receives planning permission for 100 houses to be built in three phases.

The commencement notice for phase 1 covers an area of 1 hectare for 10 houses, a nursing home and some shops. As the houses will occupy only 60% of the area included in that commencement notice, the company is not in a position to claim a repayment. The commencement notice for phase 2 covers an area of 2 hectares for 40 houses that will occupy 90% of the area included in that commencement notice. The commencement notice for phase 3 also covers an area of 2 hectares but includes 50 houses so that the '75% test' will be satisfied for the entire development. The company can claim a repayment of Stamp Duty once construction commences on phase 3.

The company could claim a repayment in respect of phase 2 as that phase satisfies the 75% footprint test. However, by waiting until phase 3 and then claiming for the entire development, the company is entitled to a larger overall repayment.

Example 11 - Mixed-use development in two phases

A developer buys a 5-hectare site for €5m and pays Stamp Duty of €375,000. He wants to build a mixture of houses and retail units. If he carries out the work in a single phase, he will not be able to meet either of the '75% tests'. However, by deciding to develop the site in two phases – phase 1 housing and phase 2 retail – he can meet the '75% test' for the housing phase.

Applying the formula, $A \times B \times [11/15]$, the repayment is calculated as follows:

A – Stamp Duty paid at 7.5% = €375,000

B – proportion of the site developed = 3.5/5

$€375,000 \times (3.5/5) \times [11/15] = €192,500$ repayment.

Example 12 - Apportionment

Sam and Orla bought a 0.5-hectare site for €100,000 in January 2024 and paid Stamp Duty of €7,500 at the rate of 7.5%. The full site is accounted for by the house and its curtilage. They claim a refund when they begin building a house (single dwelling unit) in February 2024. They are entitled to a refund of €5,500 calculated as follows using the refund formula $A \times B \times 11/15$

A – Stamp Duty paid at 7.5% = €7,500

B – proportion of the site developed = 1 (i.e., 0.5/0.5 full site)

$€7,500 \times 1 \times 11/15 = €5,500$ refund

Net Stamp Duty paid: €2,000

Example 13 - Apportionment

In January 2022, Brian gets a gift of a 1.2-hectare site to build a house (single dwelling unit) from his parents and pays Stamp Duty of €5,250 on a market value of €70,000. The house will cover an area of 0.014 hectares and curtilage will cover an area of 0.386 hectares (i.e., 0.4 hectares in total). In calculating the amount of the repayment claim, the Stamp Duty paid is to be apportioned between the house and curtilage (0.4 hectares) and the remainder of the site. Applying the repayment formula $A \times B \times [11/15]$:

A – Stamp Duty paid at 7.5% = €5250

B – proportion of the site developed = 0.333 (0.4 hectares / 1.2 hectares)

$€5250 \times (0.333) \times [11/15] = €1283$ repayment.

A repayment is not available in respect of the remaining 0.8 hectares.

7 Procedure for claiming repayment

7.1 Legislative requirements

Subsection (8) sets out specific requirements that must be met in respect of a claim for repayment under section 83D, as follows:

1. The claim may not be made until such time as construction operations have commenced pursuant to a commencement notice.
2. The claim is to be made by an accountable person.
3. The claim is to be made in a form and manner specified by Revenue.
4. The claim includes a declaration, in which it is stated:
 - that the condition specified in subsection (3)(a) has been satisfied, and
 - where a claim relates to part of the Stamp Duty paid on an instrument:
 - the proportion of the area of the land represented by the appropriate part, or
 - the proportion of the land occupied by the single dwelling unit.
5. The claim is to be made by electronic means.

In addition to the specific requirements of subsection (8), subsection (9) provides that Revenue may specify certain documents and particulars to be submitted by an accountable person, including:

- a copy of any commencement notice;
- a copy of any acknowledgement sent by a building control authority in accordance with article 10(2) or 20A(3)(b) of the Building Control Regulations 1997;
- a copy of any planning permission¹³;
- the number and gross floor space of dwelling units constructed;
- the area of the land expressed in hectares.

¹³ The term “planning permission” has the meaning given to it by section 2 of the Planning and Development Act 2000.

Accordingly, the accountable person should have such documents and particulars to hand when making a claim and should retain such documents and particulars in the event that they are sought by Revenue at a later date.

In addition to the documents and particulars set out in section 83D, section 128A SDCA 1999 provides that an accountable person is obliged to retain records relating to a Stamp Duty liability, relief or exemption for a 6-year period. The 6-year period commences on the date a Stamp Duty return is filed or the date the duty is paid, whichever date is the later. Where a person claims a repayment of Stamp Duty under section 83D, subsection (14) provides that the date on which the 6-year period commences is the date on which a building control authority acknowledges a commencement notice submitted in relation to a residential development.

7.2 Form and manner for making a claim

A repayment claim is to be made online through the eRepayments facility on ROS or myAccount. A step-by-step guide to submitting a repayment claim through the eRepayments facility is set out in [Appendix 2](#).

Before making a claim, claimants should:

- review the Stamp Duty return to ensure the consideration is stated correctly. For example, if the purchase price included VAT, ensure that the VAT-exclusive consideration has been entered on the return,
- have their bank details ready if they do not have a ROS Debit Instruction (RDI),
- save all supporting documentation electronically, and
- make a note of the Document ID of the Stamp Duty return.

The accountable person (or if there is more than one accountable person, one of them) or the filer of the Stamp Duty return (acting as agent of the accountable person(s)) may make the claim. If the accountable person(s) wish(es) to authorise a person other than the filer to make the claim they should first contact the National Stamp Duty Office (NSDO) to update the filer details.

The following supporting documentation is required to be submitted when making a repayment claim:

- a [declaration](#) stating that building work commenced within the 30-month period immediately following the date of execution of the deed. Where a repayment is claimed in respect of **part** of the land transferred by the deed (for example, a single dwelling unit with curtilage less than the area of the land transferred by the deed), the declaration must state the proportion of the area of the land in respect of which the repayment is claimed,

- a copy of the correspondence from the relevant building control authority that acknowledged the commencement notice as valid (this is usually an email and must include the commencement notice number), and
- where there is more than one accountable person and they are not married or in a Civil Partnership, the [written consent](#) of all the accountable persons to one of them making the claim and receiving the repayment (the filer of the return is only required to sign the consent form where they themselves are an accountable person).

8 Processing of repayment claim

Where all of the conditions for a repayment under section 83D are met, Revenue will repay the Stamp Duty claimed, provided the claim is made in accordance with subsection (8), the requirements of section 159A SDCA 1999 are met and the claim was made within the 4-year period commencing on the date the building control authority acknowledged the commencement notice as valid (subsection (10)). Where a repayment is made, it will not carry interest (subsection (10)(b)). The claim will be processed online, and the repayment will be made to the claimant's nominated bank account.

Where a repayment claim is refused, Revenue will notify the claimant in writing, setting out the reasons for the refusal (subsection (11)(a)). An accountable person may appeal such a decision to the [Tax Appeals Commission](#) within a period of 30 days after the date of the written notification (subsection (11)(b)).

Example 14 – Making a valid claim

A building company purchased a 3-hectare site of non-residential land for €3.7m. Planning permission was obtained for 100 houses. The deed transferring the site was executed on 12 January 2020 and 7.5% Stamp Duty amounting to €277,500 was paid.

Issue No. 1: Declaration not provided on time

On the following day, a commencement notice issued for phase 1, for 50 houses, and a claim for €101,750 ($277,500/2 \times [11/15]$) was initiated online through the eRepayments facility in ROS. When submitting the claim, the claimant neglected to upload a declaration. On 16 January 2020, Revenue notified the claimant, via the online eRepayments facility, that a declaration must be submitted to complete the repayment claim. On 7 May 2024 the claimant finally submitted the declaration via eRepayments in ROS.

However, as the declaration was received **more** than 4 years after the commencement notice was issued, the claim was deemed invalid because it was incomplete, and no repayment was made.

Issue No. 2: Construction commenced more than 30 months after the date of execution of the instrument

The same building company initiated a claim in the eRepayments system for repayment of another €101,750 on foot of a commencement notice for phase 2, also 50 houses, issued on 2 March 2022.

This time, the claimant did not commence construction until 5 March 2024, which was **more than 30 months** after the date the instrument transferring the site was executed (12 January 2020).

Revenue refuses the repayment and notifies the claimant, that the repayment is being refused on the basis that the construction had not commenced within the 30 month deadline as stipulated in legislation. Revenue also advises the claimant of their right to appeal Revenue's decision to the Tax Appeals Commission and that they should they wish to appeal, they must submit a Notice of Appeal to TAC no later than 30 days from the date that Revenue's decision issued.

Example 15 - Declarations for multi-phase developments

The following example illustrates a multi-phase development in which a builder purchases a 1-hectare site for a mixture of residential and commercial development, to be carried out in three phases. €60,000 Stamp Duty is paid on the deed of transfer, at the rate of 7.5%. There are three valid commencement notices covering all the land transferred by the deed of transfer.

<p style="text-align: center;">Phase 1</p> <ul style="list-style-type: none"> • valid commencement notice covers 0.2 hectares • residential development • footprint 75% test satisfied 	<p style="text-align: center;">Phase 2</p> <ul style="list-style-type: none"> • valid commencement notice covers 0.3 hectares • residential development • gross floor area 75% test satisfied
<p>Phase 3</p> <ul style="list-style-type: none"> • valid commencement notice covers 0.5 hectares • commercial development 	

Diagram 3: Example of site split into three phases

Claim for phase 1 (start of construction)

The area of the site qualifying for a repayment is the area covered by the valid commencement notice or 7-day notice; i.e. 0.2 hectares. This figure is to be entered on the eRepayments system when claiming a repayment. The repayment is calculated as follows:

$$(7.5\% \text{ rate}) \text{ €}60,000 \times (0.2/1) \times [11/15] = \text{€}8,800$$

Claim for phase 2: (start of construction on phase 2)

The area covered by the commencement notice (and to be entered on the eRepayments system) is 0.3 hectares. The repayment is calculated as follows:

$$(7.5\% \text{ rate}) \text{ €}60,000 \times (0.3/1) \times [11/15] = \text{€}13,200$$

Claim for phase 3:

No repayment may be claimed in respect of the remaining 0.5 hectares in phase 3 as it is used for commercial development.

9 Clawback of repayment

Subsection (12) provides for a repayment of Stamp Duty to be clawed back where:

- any of the requirements of section 83D are not met, or
- the conditions set out in subsection (3)(c) are not met (see [section 4](#)).

In such circumstances, an accountable person will be liable to pay to Revenue the amount of Stamp Duty that was repaid to that accountable person. This is referred to as a “clawback” (subsection (12)(a)). Interest is charged at a daily rate of 0.0219% in accordance with section 159D SDCA 1999, calculated from the date on which the repayment was made to the date on which the clawback amount is repaid to Revenue (subsection (12)(b)).

Where an accountable person fails to pay a clawback, Revenue may make an assessment for the clawback as if the failure to pay were a failure to deliver a return under section 20 SDCA 1999¹⁴ (subsection (13)(a)). Where there is more than one accountable person in relation to an instrument and a clawback, they will be jointly and severally liable for the clawback whether or not an assessment is made (subsection (13)(b)).

¹⁴ Guidance on section 20 SDCA 1999 is available on the [Revenue website](#).

Subsection (16)(b) (see [11 - Declaration](#) below) provides that a person will not be liable to a penalty under subsection (12) or a penalty under subsection (16)(a) to the extent that the person paid a penalty under subsection (16)(a) or a clawback under subsection (12). In effect, where a person is liable to both a penalty and a clawback, the liability will be capped at the higher of the two.

10 Incorrect statement, document or particulars

Subsection (15) provides that where an incorrect statement, document or particulars are submitted to Revenue, the submission will be deemed to constitute the delivery of an incorrect statement for the purposes of section 1078(2) of the Taxes Consolidation Act (TCA) 1997.¹⁵

11 Declaration

Subsection (16)(a) provides for a penalty to be applied where Revenue repays Stamp Duty under this section and it is subsequently found that the declaration made under subsection (8):

- was untrue in any material respect that would have resulted in the repayment (or part of the repayment) not being made, or
- was made knowing same to be untrue or in reckless disregard for the truth.

The amount of the penalty payable is 125% of the Stamp Duty that should not have been repaid together with interest on that amount charged at a daily rate of 0.0219% in accordance with section 159D SDCA 1999, calculated from the date on which the repayment was made to the date on which the penalty is paid to Revenue.

Subsection (16)(b) provides that a person will not be liable to a penalty under subsection (12) or a penalty under subsection (16)(a) to the extent that the person paid a penalty under subsection (16)(a) or a clawback under subsection (12). In effect, where a person is liable to both a penalty and a clawback, the liability will be capped at the higher of the two.

¹⁵ Guidance on section 1078 of the TCA 1997 Taxes Consolidation Act 1997 is available on the [Revenue website](#).

12 Information sharing

Subsection (17) permits Revenue to request certain information from a building control authority for the purposes of verifying a repayment claim under section 83D.

In particular, the building control authority may be required to verify the following details:

- the commencement notice and acknowledgement of same,
- commencement of construction operations,
- completion of the residential development, or
- the proportion of the land occupied by the dwelling units.

Where a request is made, the building control authority is required to provide the information requested within 30 days.

In order to enable the building control authority to comply with an information request under subsection (17), Revenue can provide it with confidential taxpayer information as defined by section 851A of the TCA 1997¹⁶.

13 Interaction with section 31C

Section 31C SDCA 1999 is an anti-avoidance measure, which was introduced by Finance Act 2017 following an increase in the Stamp Duty rate applying to sales and transfers of non-residential property from 2% to 6% (now 7.5%). The section is intended to discourage the use of indirect transfers or sales of non-residential property in order to avoid the higher rate that applies on direct transfers or sales, for example, by transferring or selling the shares in a corporate entity which holds non-residential property, (because the transfer of shares would usually be chargeable at the lower rate of 1%).

Section 31C applies where:

- there is a purchase or transfer of shares, units or interests in a corporate entity such as a company, investment undertaking or partnership,
- that entity derived its value mainly from non-residential property held for development or as trading stock, and
- there is a disposal or change in control of the immoveable property held within the entity.

¹⁶ Guidance on section 851A TCA 1997 is available on the [Revenue website](#).

Where the conditions set out in section 31C are met, the non-residential rate of Stamp Duty (currently 7.5%) applies to the transaction.

Where Stamp Duty has been paid in accordance with section 31C, a repayment may be claimed under section 83D provided all the conditions for availing of the repayment scheme have been met.¹⁷

A more recent version of this manual is available.

¹⁷ Guidance on section 31C SDCA 1999 is available on the [Revenue website](#).

Appendix 1 – Checklist of qualifying conditions

Section 83D Relevant Subsection	Qualifying Condition	If the answer to any question is 'No', the relief does not apply or the relief may be clawed back
(1)	<p>Is the residential development in respect of the construction of a “dwelling unit” (or units) as provided for in subsection (1)?</p> <p>(a) The dwelling unit(s) must be a house or an apartment</p> <p>(b) A single dwelling unit plus the curtilage cannot exceed 0.4047 hectares</p>	Yes/No
(2)	<p>Does the instrument conveying or transferring the land satisfy the following conditions as provided for in subsection (2)?</p> <p>(a) The instrument must have been executed on or after 11 October 2017.</p> <p>(b) A Stamp Duty return must be filed and paid at the rate of 7.5%.</p> <p>(c) The property conveyed or transferred must be land.</p>	Yes/No
(3)(a) (7) (18)	<p>Have construction operations commenced within 30 months following the date of execution of the instrument?</p>	Yes/No
(3)(a) (3)(c)(i) (4)(b) (5)	<p>Delays in either commencing or completing construction is allowable where the delay has arisen as a result of:</p> <p>(a) An appeal to An Bord Pleanála under section 7 of the Building Control Act 1990, or</p> <p>(b) A Court order has ordered the cessation of construction.</p> <p>Please note that regardless of the above that:</p> <p>(a) Construction works must commence on or before 31 December 2025, and</p> <p>(b) Construction work must be completed by 30 June 2028.</p>	Yes/No
(8) (9)	<p>When making a claim, the claim must be made by the accountable person and include the following supporting documentation:</p> <p>(a) a declaration stating that the building work commenced within 30 months,</p>	Yes/No

	(b) a copy of the acknowledgement from the relevant building control authority that the commencement notice or 7 day notice is valid (usually an email), (c) a consent form where there is more than one accountable person.	
(10)	Have less than 4 years passed since the date of acknowledgement by a building control authority?	Yes/No
Clawback Conditions		
(3)(c)(i) (4)(b) (7) (12) (18)	Have construction operations been completed within 30 months of a building control authority confirming a commencement notice as valid?	Yes/No
(3)(c)(ii) (12)	75% Test: If it is a multi-unit development, has the 75% test been satisfied: (a) Footprint test, where 75% of the total surface area of the land is occupied by dwelling units, or (b) Gross floor space test, where 75% of the gross floor space of the dwelling units accounts for the total surface area of the land.	Yes/No

Appendix 2 – Making a claim through ROS or myAccount

Step 1

Access via ROS

Access the eRepayment Claims service by logging onto your ROS account. Once logged on, your ROS My Services home page will display. Click on eRepayment Claims.

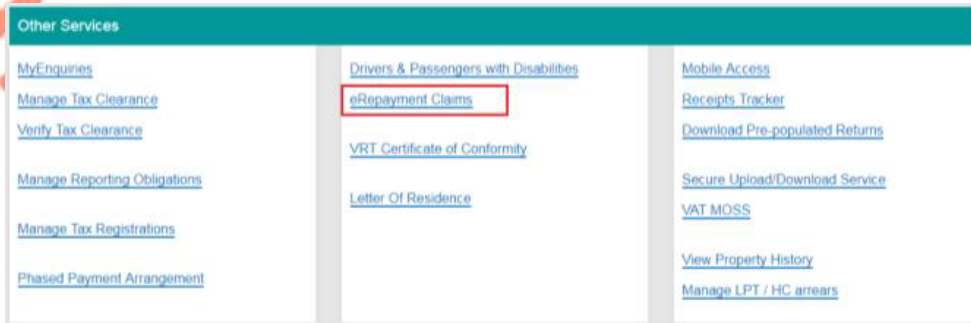


Figure 1: eRepayments Service

Access via MyAccount

Access the eRepayment Claims service by logging onto your myAccount. Once logged on, your myAccount home page will display. Click on eRepayment Claims.

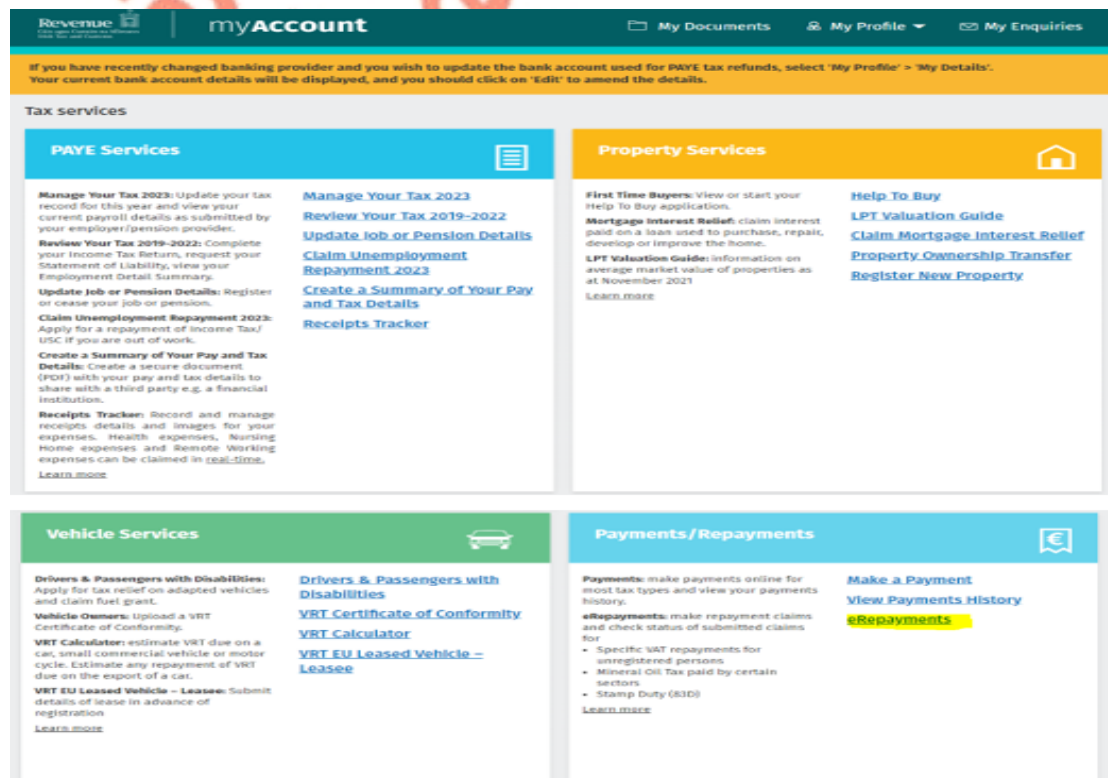


Figure 2: eRepayments Screen via myAccount

Step 2

You will be brought to the welcome page of the eRepayments claims. Click on Make a Claim.



Figure 3: eRepayments Welcome Page

Step 3

Select STAMP – Stamp Duty. Click Continue.

Select a tax

Please select the tax you are claiming.

STAMP - Stamp Duty

VAT - Value Added Tax

Figure 4: Select Stamp Duty Option

Step 4

Select Form STAMP – Stamp Duty Section 83D Refund Claim. Click Continue.

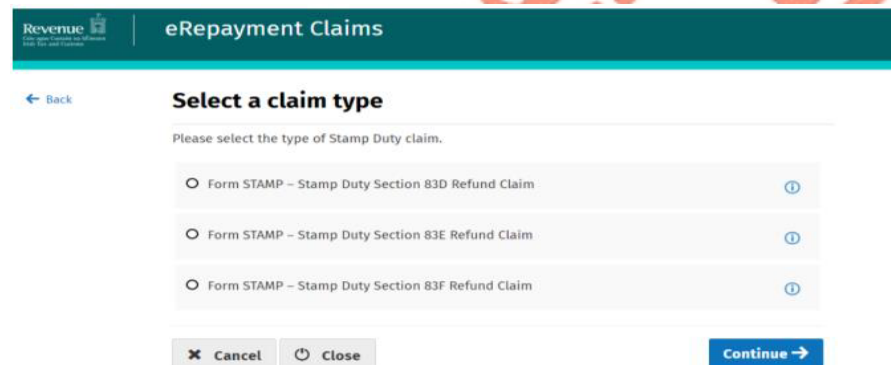


Figure 5: Select Section 83D Claim

Step 5

The Overview Screen displays the information and documentation required to make the claim. If you are not familiar with making claims, you should print a copy of this screen for reference.

If you have all the information and documentation ready, click Continue

Revenue
Clárú na Cártaí na hÉireann
The Land and Customs Office

eRepayment Claims

- Overview
- Document ID
- Claim Details
- Attachments
- Bank Details
- Review

Overview

Stamp Duty Section 83D Refund Claim – Section 83D of the Stamp Duties Consolidation Act 1999 provides for a partial repayment for duty paid at 6%/7.5% on non-residential land which is being/has been developed for residential use.

Please review your Stamp Duty return for accuracy prior to filing your Section 83D refund claim.

Who is it for?

This service enables filers or accountable persons to claim a partial repayment of stamp duty where duty has been paid on non-residential land at 6%/7.5% and the land is being or has subsequently been developed for residential use.

What do I need?

- ✓ Valid Stamp Duty Document ID in respect of which a stamp certificate has issued
- ✓ Land area transferred by the deed to which the Stamp Duty Document ID relates
- ✓ Local authority acknowledgement of commencement notice
- ✓ Details of the development covered by the commencement notice
- ✓ Date construction commenced
- ✓ Bank Details of the accountable person will be required if the person filing the refund claim is not the original filer of the Stamp Duty return.
- ✓ Declaration
- ✓ Statement of accountable persons, if applicable
- ✓ A copy of Acknowledgment of Commencement Notice as valid (dd/mm/yyyy)

How long does it take?

About 5 minutes for most people per claim. The sections are as follows:

- Step One:**
Enter Stamp Duty Document ID
- Step Two:**
Claim Details Screen
- Step Three:**
Supporting documentation
- Step Four:**
Bank Account Details, if you are not the original filer
- Step Five:**
Summary and Declaration
- Step Six:**
Sign and Submit

Figure 6: Overview Screen

Step 6

Enter the relevant Stamp Duty Document ID and click Continue.

Stamp Duty Return Document ID

Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.

Please enter a valid Stamp Duty Document ID

Stamp Duty Document ID

[← Back](#) [Close](#) [Continue →](#)

Figure 7: Document ID Screen

Step 7

Some fields on the Claim Details Screen are pre-populated from the Stamp Duty Return Document ID that you entered on the previous screen. You cannot edit these fields.

You should select the type of development that you are claiming a refund for: Single or Multiple Dwelling Unit. The fields to complete will depend on the type of development concerned.

Claim details for Single Dwelling Unit (1 house):

- Select Single
- Input the date the local Authority acknowledged the Commencement Notice as valid
- Input the Commencement Notice Number
- Input the date building works commenced
- Input the area of land that will be covered by the house
- Input the curtilage of the dwelling. This is the area around the house and does not include the area of the house. If the curtilage exceeds 0.4047, you can only input 0.4047 into the claim
- Tick the box confirming the area of land being claimed includes only the house and curtilage

Once all the fields are complete, click Continue.

Revenue
HM Revenue & Customs
Stamp Duty and Land Tax

eRepayment Claims

- Overview
- Document ID
- Claim Details**
- Attachments
- Bank Details
- Review

Claim Details

Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.

Enter the details requested below.

Stamp Duty Document ID:

Duty Paid at 7.5%:

Total land area (in hectares):

Type of development: Single or Multiple Dwelling Unit

Single

Multiple

Date of acknowledgement of commencement notice as valid (dd/mm/yyyy): ⓘ

Commencement Notice No.:

Date construction started (dd/mm/yyyy): ⓘ

Footprint of dwelling (in hectares):

Curtilage of dwelling (in hectares, not greater than 0.4047):

Please confirm that the claim is made only in respect of that part of the land relating to the footprint and curtilage of dwelling.

Figure 8: Claim details for a Single Dwelling Unit

Claim details for Multi-Unit Developments (Multiple houses and/or apartments):

- Select Multiple
- Input the number of houses and/or apartments being built in that phase
- Input the date the local Authority acknowledged the Commencement Notice as valid. You will receive an email confirming the Commencement Notice as valid
- Input the Commencement Notice Number. You will find this on the email from the Building Control Management System (BCMS)
- Input the date building works commenced
- Input the area of land covered by the Commencement Notice. Only the land covered by the Commencement Notice can be included in the claim

Once all the fields are complete, click Continue.

If there is more than one phase and you are also claiming for that phase, click 'add new Phase' and repeat the steps above.

Revenue
HM Revenue & Customs
Her Majesty's Revenue & Customs

eRepayment Claims

- Overview
- Document ID
- Claim Details**
- Attachments
- Bank Details
- Review

Claim Details

Stamp Duty Section 83D Refund Claim – Stamp Duty repayment for duty paid on non-residential land which is being/has been developed for residential use.

Enter the details requested below.

Stamp Duty Document ID:

Duty Paid at 7.5%:

Total land area (in hectares):

Type of development: Single or Multiple Dwelling Unit

Single

Multiple

In the case of phased development, enter the total number of distinct and separate phases:

Phase 1

Number of dwelling units being built in this phase:

Date of acknowledgement of commencement notice as valid (dd/mm/yyyy):

Commencement Notice No.:

Date construction started (dd/mm/yyyy):

Total land area as covered by commencement notice (in hectares):

Multiple dwelling unit developments. Please confirm that you expect the development the subject of this refund to meet the 75% footprint or gross floor area test.

[Add new Phase →](#)

[← Back](#) [Close](#) [Save & Close](#) [Continue →](#)

Figure 9: Claim details for Multi-Unit Developments

Step 8

This screen lists the supporting documentation that you need to include with your claim.

The form of wording for both the declaration and consent of accountable persons is available here.

Click Add each time you wish to attach a document. When all documents have been attached, click Continue.

Figure 10: Supporting Documentation Screen

Step 9

If you are the filer of the Stamp Duty Return, you may already have a ROS Debit Instruction (RDI). If you do, the RDI bank details will be pre-populated. You cannot edit these fields.

If you do not have an RDI, you will need to provide bank account details that the repayment can be made.

Following review, or entry of bank account details where appropriate, click Continue.

Figure 11: Bank Details Screen

Step 10

The Summary Screen displays details of the claim entered. This includes a calculation of the repayment and the nominated bank account details.

There are two mandatory declaration tick boxes on this screen. You should read the declarations and tick them if they are correct.

If you are not the accountable person, choose the third option “I am acting as agent for the accountable person(s)”.

Check that the claim details entered by you are correct. Once you are satisfied that the claim is correct click Submit.

I declare that in making this refund claim:

I am the sole accountable person

I am one of the accountable persons and the other accountable person(s) has/have consented to my making this refund claim and I have attached to this claim a copy of that consent signed and dated by the other accountable person(s)

I am acting as agent of the accountable person(s)

I declare that:

a. the information that I have provided for the purposes of this refund claim is true and correct to the best of my knowledge and belief;

b. the refund I have claimed meets the provisions of Section 83D of the Stamp Duties Consolidation Act 1999 (SDCA);

c. I attach to this claim the statutory declaration provided for in Section 83D(a)(c) of the SDCA;

d. I am aware that if:

- the eligibility conditions in Section 83D of the SDCA are not met,
- in the case of multiple dwelling units, the construction works when completed do not meet the 75% floor area test or the 75% gross floor area test provided for in Section 83D(s)(c)(ii) of the SDCA, the amount of Stamp Duty refunded on foot of this refund claim together with accrued interest must be paid to Revenue.

Please tick this box if the declaration is correct.

[Back](#) [Print](#) [Submit](#)

Figure 12: Summary Screen

Step 11

If using **ROS** enter your ROS password and click the Sign & Submit button to complete the transaction.

Sign & Submit Screen

Cúlaí agus Cúistiam na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

Enter Password

[Sign & Submit](#)

0%

Figure 13: ROS Sign & Submit Screen

If using **myAccount** enter your myAccount password and click the Sign and Submit button to complete the transaction.

Secure sign and submit Screen

eRepayments



Secure sign and submit

PPS Number

Enter myAccount Password

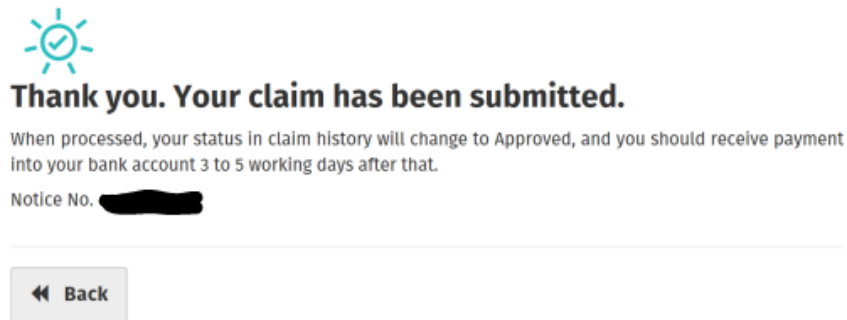
Sign and Submit →

Figure 14: myAccount Sign and Submit Screen

Step 12

The Acknowledgement Screen acknowledges you have submitted your repayment claim.

Acknowledgement Screen



Thank you. Your claim has been submitted.

When processed, your status in claim history will change to Approved, and you should receive payment into your bank account 3 to 5 working days after that.

Notice No. [REDACTED]

← Back

We will process your claim online and, if it is in order, we will make the refund to the bank account on the **Bank Details Screen**.

Figure 15: Acknowledgement Screen

Step 13

To edit or view a claim already filed, click on Manage your claims in the Welcome to eRepayment Claims Screen.

Welcome to eRepayment Claims Screen

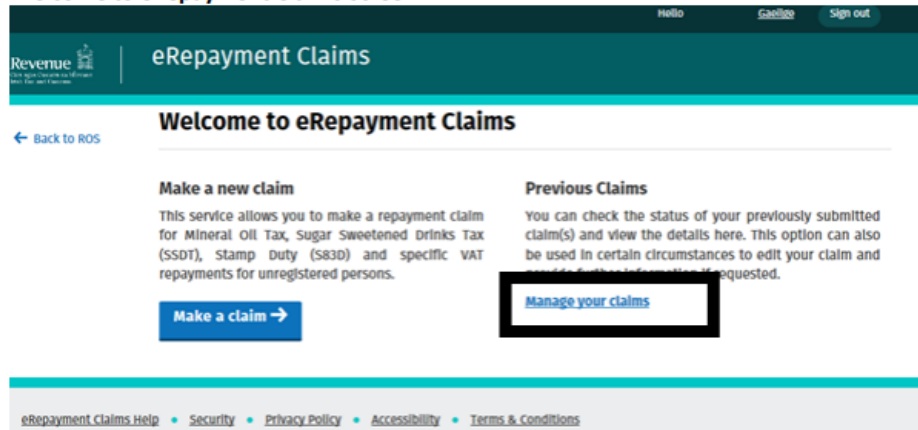


Figure 16: Welcome Screen

Step 14

You can edit or view a claim previously filed by accessing the Claim History Screen and selecting the appropriate button under Actions.

You can also see the status of your claim under Status: Pending, Approved, Rejected.

Claim History Screen

Claim History

This screen allows you to view and edit your previous claims.

Display records per page

Search

Type	Submission Date	Claimed Amount	Status	Action
Form STAMP [REDACTED]	20/07/2018	€1,694.00	Pending	Edit or View
Form STAMP [REDACTED]	18/07/2018	€2,981.07	Pending	Edit or View
Form STAMP [REDACTED]	18/07/2018	€400.05	Pending	Edit or View
Form STAMP [REDACTED]	25/06/2018	€10,000.00	Pending	Edit or View
Form STAMP [REDACTED]	22/06/2018	€2,400.00	Approved	Edit or View

Figure 17: Claim History Screen