

Stamp Duties Consolidation Act 1999

Part 11: Management Provision

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11.1. Section 137A of the SDCA

Information exchange with the Property Registration Authority

Section 137A was inserted into the SDCA in Finance Act 2010, enacted on the 3rd April 2010. This section provides for the exchange of information between the Revenue Commissioners and the Property Registration Authority.

11.2. Section 137B of the SDCA

Information exchange with the Property Services Regulatory Authority

Section 137B was inserted into the SDCA by the Property Services (Regulation) Act 2011. This section provides for the supply of information contained in the eStamping system by the Revenue Commissioners to the Property Services Regulatory Authority.

11.3. Section 137C of the SDCA

Provision of information to the Commissioner of Valuation

Section 137C was inserted into the SDCA by the Property Services (Regulation) Act 2011. This section provides for the supply of information contained in the eStamping system by the Revenue Commissioners to the Commissioner of Valuation.

11.4. Section 155 of the SDCA

Lost Instruments

Under section 155, where a stamped instrument has been lost, a replacement instrument will be stamped without the payment of additional stamp duty where Revenue are satisfied regarding the bona fides of the circumstances.

Where the lost instrument was stamped under the eStamping system, the replacement instrument can be stamped, without the payment of any additional stamp duty, by downloading another Stamp Certificate relating to the original lost instrument and attaching the Stamp Certificate to the replacement instrument. Where the lost instrument was stamped prior to the introduction of eStamping, a Stamp Duty Return should be filed under the eStamping system in respect of the replacement instrument and the following information should be submitted to the Stamp Duty Office.

- 1) A statutory declaration by a person or persons fully cognisant of the facts covering the following points:
 - date of stamping of the original deed;
 - evidence of stamping of the original deed (where the deed was stamped with an impressed stamp);
 - evidence of the loss of the original deed.
- 2) Original or copy correspondence (if any) with the Stamp Duty Office on the stamping of the original deed.
- 3) Original or copy correspondence (if any) with An Post on the subject.
- 4) A copy of the missing deed, preferably of the stamped deed.
- 5) A copy (front and back) of cashed cheque, bank draft or payable order relating to the payment of stamp duty in respect of the missing stamped deed (where the deed was stamped with an impressed stamp).
- 6) A substitute deed (unstamped).
- 7) An undertaking that the missing deed, if found, will be surrendered to the Revenue Commissioners.

A Stamp Certificate will issue in respect of the substitute deed, without payment of any additional stamp duty, once Revenue are satisfied with the bona fides of the circumstances.

11.5. Section 158A of the SDCA

Delegation

Under this section the Revenue Commissioners may authorise a particular officer(s) or a class of officer(s) to carry out any functions required to be done by the Commissioners under the SDCA.

11.6. Section 159A of the SDCA

Time limits for claiming a repayment of stamp duty

This section restricts the repayment of stamp duty to a valid claim (within the meaning given in section 159B (see below)) made within 4 years of the date of stamping of an instrument by the Revenue Commissioners.

11.7. Section 159B of the SDCA

Interest on repayments of stamp duty

This section provides that interest on a repayment will only be paid where the repayment has not been made by the Revenue Commissioners within the period of 93 days (for repayments made before 2 April 2007 it was 183 days) of receiving a valid claim for repayment and then only from the expiration of that period to the date of repayment. An exception to this general rule is that interest will be paid from the date of payment giving rise to the repayment where the Revenue Commissioners have made an error in the operation of stamp duty. The section also provides that the rate of interest on such repayments is at the rate of 0.011 per cent per day or part of a day.

Section 128 of the Finance Act 2012 inserted a new subsection (6) into section 159B which confirms that a right to a repayment of stamp duty or interest can only arise under the SDCA or section 941 of the Taxes Consolidation Act 1997.

Repayment and Offset

Section 128 of the Finance Act 2012 also inserted a new section 865B into the Taxes Consolidation Act 1997 which confirms that, where a repayment of tax cannot be made to a person because a claim is lodged outside of the relevant time limit, offset against any other tax liabilities of the person is also prohibited. Section 865B also confirms that there is no right of offset outside of that already provided for under the tax codes. The provisions in section 865B apply across all taxheads, including stamp duty, and further information is available Tax and Duty Manual - Income Tax Capital Gains Tax Corporation Tax [Part 37-00-30](#) .

11.8. Section 159C of the SDCA

Time Limits for making enquiries etc and assessments by the Revenue Commissioners

This section restricts the period within which the Revenue Commissioners may make enquiries or raise assessments in relation to underpayments of stamp duty to a period of 4 years from the date the instrument was stamped by the Revenue Commissioners, the date the statement of liability (e.g. in the case of levies and companies capital duty) was delivered to the Revenue Commissioners or the date the instruction of the type referred to in **section 76** (CREST provisions) was made. This restriction does not apply where the underpayment arises from fraud or neglect. The 4 year time limit came into operation on 1 January 2005 by virtue of S.I.

No. 514 of 2003 entitled "Finance Act 2003 (Commencement of Section 142) Order 2003".

11.9. Section 159D of the SDCA

Calculation of interest on unpaid duty and other amounts

This section provides for the rate of interest applicable on unpaid duty and other amounts, due to be paid whether before, on or after 1 April 2005, for periods of delay arising on or after 1 April 2005. Please see **section 159D** of the SDCA Guidance Notes for the formula to be used in calculating interest due.