

# Help Text for completing a Stamp Duty return on ROS

**Document updated July 2019**



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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case

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## 1. Introduction

The top left hand corner of each screen of the Stamp Duty return contains a Help Text icon:



. You should click on this icon for assistance in completing the various fields that you are presented with. The contents of  are re-produced in this document.

The first screen – Instrument Category– contains information that may be helpful to you before you start to complete the return. That information is re-produced below.

### *Before you start...*

If you are using the ROS offline facility, please first ensure that you have downloaded the most recent version of the return.

Please ensure that you have-

- the [tax reference number](#) of each party to the instrument; and
- the LPT (Local Property Tax) No. in the event that the instrument is a conveyance or transfer of residential property and the instrument is dated on or after 1 May 2013. The LPT Property ID number should be available from the vendor. The e-stamping system will automatically generate an LPT number for a new residential property where an LPT number had not already been allocated to the new property prior to the making of the on-line return.

The e-stamping system will only process instruments with an execution date on or after 1 January 2002. If you have an instrument which was executed before 1 January 2002, you will have to submit a duly completed paper stamp duty return. Please email your request for a paper return to [stampduty@revenue.ie](mailto:stampduty@revenue.ie). Please state in your request why you are seeking a paper return.

Returns may be selected for a compliance intervention e.g. audit.

[Accountable persons](#) are required to retain, or cause to be retained on their behalf, copies of all relevant documentation in support of the return made. The period for which records must be kept is 6 years commencing on the later of the date the return was filed or the date the duty was paid.

Since its enactment the Stamp Duties Consolidation Act 1999 has been amended many times by Finance Acts and other Acts. **For more information on the Stamp Duties Consolidation Act 1999 (as amended), please see the [Stamp Duty – Notes for Guidance](#) and the [Stamp Duty Tax & Duty Manual](#).**

*[www.revenue.ie](http://www.revenue.ie)*

Extensive information in relation to stamp duty (including the [Stamp Duty – Notes for Guidance](#) and the [Stamp Duty Tax & Duty Manual](#)) is available on our [website](#).

We have also produced a number of Help Guides, including how to complete the return in specific cases e.g. for the purchase of curtilage, where trustees are involved. You can access these Help Guides [here](#)

### ***Certificates required in Instruments***

Certain exemptions and reliefs from the charge to stamp duty, or the rate of duty applicable, are subject to the requirement that the instrument contains a particular certificate (or wording). These certificates are sometimes referred to as Finance Certificates or Revenue Certificates.

The Finance Act 2017 provides for the inclusion of certificates in certain instruments. However, the requirement for the inclusion of a certificate to claim farm consolidation relief was removed in the Finance Act 2018.

Prior to the Finance Act 2017 there is no requirement to insert Certificates in instruments executed on or after 7 July 2012 or in the case of consanguinity relief on or after 1 January 2015. If you are making a stamp duty return in respect of an instrument please check that the correct Certificates are included in the instrument. If they are not, then you cannot claim the exemption or relief or reduced rate of duty when making the return.

## 2. Instrument Category Screen

### 2.1 Category of Instrument

Please select the category of the instrument for which you wish to file a stamp duty return from the drop-down list.

A brief description of each category on the drop-down list is set out below.

- **Conveyance/Transfer of Property**

This category covers instruments that convey or transfer (whether on sale or by way of gift) any type of property, including an interest in property, other than-

- shares/stocks/marketable securities – for more information, please see “Conveyance/Transfer of Stocks/Marketable Securities” below;
- policies of insurance or policies of life insurance – for more information, please see “Policy of Insurance” below.

By way of example this category covers-

- conveyances and transfers of land and buildings,
- conveyances and transfers of interests in land such as wayleaves and easements,
- grants of options,
- transfers of the benefit of options already granted,
- assignments of leases,
- purchases of ground rent.

This category also covers instruments which are deemed to be conveyances or transfers on sale. Examples of such instruments are:

- Contracts/Agreements chargeable under Section 31 of the Stamp Duties Consolidation Act 1999 (SDCA) e.g. Business Asset Purchase Agreements;
- Contracts/Agreements chargeable under Section 31A (Resting in contract) of the SDCA;
- Agreements chargeable under Section 31B (Licence Agreements) of the SDCA;
- Partitions chargeable under Section 38 of the SDCA;
- Releases or Surrenders on sale (Schedule 1 of the SDCA).

- **Long Term lease greater than 100 years**

This category covers instruments which –

- create leasehold interests for a term greater than 100 years;

- are agreements for a lease within the meaning of sections 50 and 50A of the SDCA for a term greater than 100 years.

Typical instruments falling under this category would be leases of new apartments or commercial buildings/offices.

Stamp duty is chargeable both on the rent and on any premium (or fine) – the premium (or fine) is a sum of money other than rent paid for the granting of the lease.

Where the rent is less than market value stamp duty is chargeable on the rent plus a notional premium because the lease is deemed to operate as a gift. The notional premium is the minimum amount or value that would be necessary in order that the lease, taking into account the rent payable, would no longer operate as a gift. The e-stamping system will generate the notional premium based on the entries you make in the return in relation to the rent payable under the lease, the term of the lease and the market value rent.

The appropriate “Category of Instrument” for an assignment of a lease is “Conveyance/Transfer of Property”.

- **Short Term lease less than or equal to 100 years**

This category covers instruments-

- which create leasehold interests for -
  - any definite term less than 1 year,
  - a term not exceeding 35 years, or
  - a term exceeding 35 years but not exceeding 100 years;
- which are agreements for a lease within the meaning of sections 50 and 50A of the SDCA for a term less than or equal to 100 years

Typical instruments falling under this category would be short-term residential leases, agricultural leases or standard commercial leases.

Stamp duty is chargeable both on the rent and on any premium (or fine) – the premium (or fine) is a sum of money other than rent paid for the granting of the lease.

Where the rent is less than market value stamp duty is chargeable on the rent plus a notional premium because the lease is deemed to operate as a gift. The notional premium is the minimum amount or value that would be necessary in order that the lease, taking into account the rent payable, would no longer operate as a gift. The e-stamping system will generate the notional premium based on the entries you make in

the return in relation to the rent payable under the lease, the term of the lease and the market value rent.

The appropriate "Category of Instrument" for an assignment of a lease is "Conveyance/Transfer of Property".

- **Conveyance/Transfer of Stocks/Marketable Securities**

This category covers instruments that transfer shares, stocks or marketable securities, including an interest in such shares, stocks or marketable securities, whether on sale or by way of gift.

This category also covers the grant of an option, or the transfer of an option already granted, over shares in stock.

Electronic share transfers are dealt with through the [CREST](#) system. Please do **NOT** file a return under the e-stamping system in respect of electronic share transfers.

- **Exchange of Property**

This category covers an instrument that gives effect to an exchange of immovable properties such as land and buildings, where both properties in the exchange are conveyed in the same instrument. Stamp duty is chargeable on the market value of each of the properties exchanged and a single stamp certificate will issue in relation to the instrument.

If the exchange is given effect by two or more instruments, please make a return in respect of each instrument under the category "Conveyance/Transfer of Property". Each instrument is chargeable to stamp duty on the market value of the property conveyed or transferred by the instrument and a separate stamp certificate will issue for each instrument.

Exchanges of property are chargeable with stamp duty under the provisions of Section 37 of the SDCA. As well as charging exchanges of immovable property to stamp duty, Section 37 also covers the exchange of immovable property for movable property e.g. the exchange of a house for a yacht.

- **Multiple Properties on a Single Instrument**

This category covers instruments which give effect to the conveyance or transfer of multiple properties in a single instrument.

**Example**

Mr A owns the farmland while he and his wife, Mrs A, own the farmhouse. They decide to transfer ownership of both the farmland and the farmhouse to their daughter. A single instrument is drawn up conveying the farmland from Mr A to his daughter and the farmhouse from Mr and Mrs A to their daughter.

As the instrument is giving effect to the transfer of two properties, please select this option.

Where the instrument is giving effect to the transfer of a single property and that property is a mixed use (i.e. residential and non-residential) property, the appropriate "Category of Instrument" is "Conveyance/Transfer of Property".

For conveyances or transfers of shares/stocks/marketable securities, please select "Conveyance/Transfer of Stocks/Marketable Securities".

The [Help Guide to Completing a Return Online](#) contains more information about the use of this category of instrument.

- **Conveyance not Liable**

The charge to stamp duty is set out in Section 2 of the SDCA.

This category relates to **conveyances which are not within the charge to stamp duty** i.e. conveyances which are not caught by Section 2. There is no legal basis requiring you to make a return in respect of such conveyances. The fact that the e-stamping system provides the facility to make returns is under review.

Instruments not within the charge to stamp duty must be distinguished from instruments which are within **the charge to stamp duty but entitled to benefit from an exemption or relief** from that charge.

In the case of the latter you may need to file a return in order to claim the [exemption or relief](#).

Sections 31 and 31A of the SDCA make certain contracts chargeable as conveyances on sale. If the contract is stamped then the conveyance is no longer within the charge to stamp duty and no return needs to be made in respect of the conveyance. However, it is possible to denote the payment of the ad valorem duty on the conveyance or transfer by selecting, as appropriate:

- "Conveyance or transfer where the duty has been duly paid in conformity with Sect. 31(1) or Sect. 31(2) SDCA 1999", or

- “Conveyance or transfer made in conformity with the contract or agreement where the duty has been paid in accordance with Sect. 31A(1) SDCA 1999” and then attaching the stamp certificate to the conveyance.

- **Mortgage**

Mortgages executed on or after 7 December 2006 are not liable to stamp duty and you do not need to file a return.

You must file a return for instruments executed before 7 December 2006 which:

- are only/principal/primary securities other than equitable mortgages and the amount secured exceeds €254,000. These instruments are liable to stamp duty at a rate of 0.10% of the total amount secured, subject to a maximum charge, or cap, of €630;
- are equitable mortgages, or transfers/assignments/dispositions of a mortgage/bond/debenture/covenant, and the amount secured exceeds €254,000. These instruments are liable to stamp duty at a rate of 0.05% of the total amount secured, subject to a maximum charge, or cap, of €630;
- add further money to money already secured. These instruments are liable to same stamp duty as a principal security for such money.

- **Policy of Insurance**

This category covers assignments of a policy of insurance or a policy of life insurance where the risk to which the policy relates is located in Ireland.

Certain policies of non-life insurance may be liable to a fixed duty of €1.00 when the policy is issued. However, this duty is normally paid by the issuing insurer under a composition agreement agreed between Revenue and the insurer. As long as the duty has been paid in this manner, these instruments do not need to be stamped and a return is not required.

- **Form 52 (CRO Form B6)**

Section 58 of the Companies Act, 1963 required that, where a contract relating to the issue of shares for a consideration other than cash had not been reduced to writing, a Form B6 (Form 52) had to be completed and filed with the Companies Registration Office (CRO), setting out the details of the contract. Under Section 58(2) of the Companies Act, 1963, a Form B6 (Form 52) was deemed to be an instrument for stamp duty purposes and a stamp duty return had to be filed.



The Companies Act 2014 does not contain an equivalent provision to section 58 of the Companies Act, 1963. The facility to download copies of the Form B6 from the CRO website was withdrawn on 1 June 2015.

Where a contract relating to the issue of shares, whether the consideration is cash or not, is reduced to writing, the contract may attract a charge to stamp duty under section 31 of the SDCA, in which case you will need to file a stamp duty return under the category "Conveyance/Transfer of Property".

- **Share Warrant**

Share Warrants (and stock certificates to bearer) are liable to stamp duty on issue.

Section 66(9) of the Companies Act 2014, which came into effect on 1 June 2015, prohibits the issue of bearer instruments.

- **Fixed Duty**

The following instruments are chargeable to a fixed duty of €12.50:

- counterpart (or duplicate) of any instrument chargeable to stamp duty. Please select the appropriate category of instrument for the "original" instrument. You will be prompted on a later screen to state the number (if any) of counterparts that you wish to stamp. If the amount of ad valorem paid on the original instrument was less than €12.50 the counterpart will attract the same amount of duty as the original;
- lease where the Agreement for Lease has been stamped. For more information, please see Section 50 or 50A and the "Lease" Head of Charge in Schedule 1 of the SDCA. Please select this category where the agreement for lease has already been stamped;
- lease of any other kind which relates to immovable property situated in Ireland or to any right or interest in such property.

Please select "Long Term lease greater than 100 years" or "Short Term Lease less than or equal to 100 years". You will be prompted on a later screen to identify that the lease contains a rent review clause. Rent review clauses attract the fixed duty of €12.50.

The following instruments, where they are executed on or after 2 April 2007, no longer attract a fixed duty and a Stamp Duty return is not required to be filed - prior to abolition various exemptions from the fixed duty charge may have applied provided the instruments contained the certificate (or wording) set out in the Head of Charge:

1. Conveyance or Transfer of any kind not already described in Schedule 1 of the SDCA;

2. Exchange - exchanges to which Section 37 of the SDCA apply remain chargeable to ad valorem stamp duty: the appropriate category of instrument is "Exchange of Property" or "Conveyance/Transfer of Property" (see Exchange of Property);
3. Release or Renunciation of any property, or of any right or interest in any property - releases or renunciations which are on sale (or by way of gift) remain chargeable to ad valorem stamp duty: the appropriate category of instrument is "Conveyance/Transfer of Property";
4. Surrender of any property, or of any right or interest in any property - surrenders which are on sale (or by way of gift) remain chargeable to ad valorem stamp duty: the appropriate category of instrument is "Conveyance/Transfer of Property";
5. Collateral Mortgage (where the principal instrument is stamped with the appropriate duty). If there is no stamp duty charge on the principal instrument, a collateral fixed duty charge of €12.50 does not arise. There is no stamp duty charge on mortgages executed on or after 7 December 2006 and thus no fixed duty charge arises on collateral instruments relating to a principal mortgage executed on or after 7 December 2006.

## 2.2 Transitional Arrangements

If any of the transitional arrangements set out below apply, please tick the appropriate box.

- The Finance Act 2011 abolished, for instruments executed on or after 8 December 2010, the exemptions and reliefs from stamp duty contained in the following sections of the SDCA:
  - Section 91A (New dwelling houses and apartments with floor area compliance certificate),
  - Section 92 (New dwelling houses and apartments with no floor area certificate),
  - Section 92B (Residential property first time purchaser relief).

However, if the effect of the Finance Act 2011 was to increase the amount of stamp duty otherwise chargeable, a transitional arrangement was put in place to ensure that anyone who had entered into a binding contract before 8 December 2010 and who executed the transfer before 1 July 2011 would not have to pay the increased amount.

Please tick the first box (i.e. "In relation to transfers of residential property for instruments executed on or after 8 December 2010 and before 1 July 2011) if this transitional arrangement applies.

In the event that you wish to claim transitional arrangements in respect of Section 83A (Transfer of site to child) of the SDCA, please email us at [stampduty@revenue.ie](mailto:stampduty@revenue.ie).

- The Finance Act 2012 amended, for instruments executed on or after 7 December 2011, the rates of stamp duty on non-residential property.

However, if the effect of the Finance Act 2012 was to increase the amount of stamp duty otherwise chargeable, a transitional arrangement was put in place to ensure that anyone who had entered into a binding contract before 7 December 2011, and who executed the transfer before 1 July 2012, would not have to pay the increased amount.

Please tick the second box (i.e. "In relation to transfers of non-residential property for instruments executed on or after 7 December 2011 and before 1 July 2012) if this transitional arrangement applies.

- The Finance Act 2017 amended, for instruments executed on or after 11 October 2017, the rates of stamp duty on non-residential property.

However, a transitional arrangement was put in place to ensure that anyone who had entered into a binding contract before 11 October 2017, and who executed the transfer before 1 January 2018, would not have to pay the increased amount. In addition, the instrument must contain the appropriate certificate.

Please tick the third box (i.e. "In relation to transfers of non-residential property for instruments executed on or after 11 October 2017 and before 1 January 2018) if this transitional arrangement applies.

When the stamp duty rate on non-residential property was increased up to 9% by the Finance Act 2003, a transitional arrangement applied to instruments executed before 1 March 2003 where a binding agreement was entered into before 4 December 2002. There is no tick box for this transitional arrangement on the on-line return. However, the benefit of the transitional arrangement is given automatically by the e-stamping system where the entries on the on-line return meet the conditions of the transitional arrangement.

## **2.3 Date of execution**

Please enter the date of execution of the instrument in this field.

Please use the calendar icon to choose a date to populate the required field or enter the date in the following format dd/mm/yyyy e.g. 22/03/2006.

The e-stamping system will only process instruments with an execution date on or after 01/01/2002. If you have an instrument which was executed before 01/01/2002, you will have to submit a duly completed paper stamp duty return - paper returns may be requested by emailing [stampduty@revenue.ie](mailto:stampduty@revenue.ie). Please state in your request why you are seeking a paper return.

## 2.4 Date of Related Contract

Please enter the date of any related agreement for lease/contract for sale, etc., entered into in respect of the transaction effected by the instrument.

Please use the calendar icon to choose a date to populate the required field or enter the date in the following format dd/mm/yyyy e.g. 22/03/2006.

If a transitional arrangement applies to the instrument in respect of which you are filing this return, please enter the date of any binding contract or agreement for sale entered into.

## 2.5 Date released from ESCROW

Please enter the date that the instrument came out of escrow.

Please use the calendar icon to choose a date to populate the required field or enter the date in the following format dd/mm/yyyy e.g. 22/03/2006.

In the event that the return is selected for a compliance intervention – for example, an audit - at a future date, Revenue will seek copies of the documentation relevant to the intervention. Where there is a difference between the date on the instrument and the date the instrument was first executed and the explanation given is that the document was held in escrow, Revenue will ask for supporting documentation such as the **certificate of escrow from the vendor's solicitor**. Such a certificate would be expected to include the following information: the date the instrument went into escrow, the reason why it was held in escrow and the date it came out of escrow.

## 2.6 Fiduciary Capacity

If one or more of the parties to the instrument is acting in a fiduciary capacity (e.g. as a legal personal representative, trustee, nominee, liquidator, receiver, Committee acting on behalf of a Ward of Court, Court Clerk, Power of Attorney), please tick the appropriate box(es).

## 2.7 Client Reference Number

If you have a client reference number or other reference for this return, please enter it here.

This reference will be quoted in full on any mail correspondence, refund or query issued by Revenue in respect of this return.

If you are paying stamp duty via ROS Debit Instruction (RDI), only the first six characters of your reference will be recited on your bank statement. This is due to restrictions on the amount of data the banks will accept with the debit instruction and is entirely outside Revenue's control.

## **2.7 Clear**

This button will cancel the current action and quit the e-stamping system. You will be prompted to confirm that you wish to quit without completing any action and/or saving any changes.

## **2.8 Continue**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

### 3. Instrument Details Screen

This screen will capture general information regarding the type of property being transferred.

The information that you will be requested to input will be based on the “Category of Instrument” that you selected in the previous screen.

#### 3.1 Type of Property

Please select the appropriate property type from the drop-down list.

A brief description of each property type is given below.

- **Residential Property**

Residential property for stamp duty purposes means:

- a building or part of a building which, at the date of the conveyance or lease:
  - was used or was suitable for use as a dwelling;
  - was in the course of being constructed or adapted for use as a dwelling;or
  - had been constructed or adapted for use as a dwelling and had not since such construction or adaptation been adapted for any other use - this would include, for example, a derelict house; and
- the curtilage (i.e. the normal domestic out-houses, yard, garden, etc.) of the residential property up to an area (exclusive of the site of the residential property) of one acre.

The definition of "residential property" is also linked to the operation of the rating system so that a building which was originally built for non-residential use - such as a schoolhouse, garda station, church, shop, post office, or a barn – and which is being purchased, for example, for restoration as a dwelling will not be regarded as residential property in circumstances where the property was rated as a commercial building in the calendar year prior to the purchase.

If the building is mixed use – for example, living quarters over a shop – then the shop will not be regarded as residential property in circumstances where the building was rated as a mixed property in the calendar year prior to the purchase.

If the building was originally built for non-residential use (or part of it was originally built for non-residential use), please contact the local authority concerned to establish how the building was rated on 31 December in the previous calendar year. If the whole of it

(or part of it) was rated as a commercial building, then the whole (or part) is non-residential property for stamp duty purposes.

The full definition of “residential property” is contained in Section 1 of the Stamp Duties Consolidation Act 1999 (SDCA).

Where Section 29 (Conveyance on sale combined with building agreement for dwelling house or apartment) or Section 53 (Lease combined with building agreement for dwelling house or apartment) of the SDCA applies, stamp duty is chargeable at the rates appropriate to residential property.

- **Non Residential Property**

Any property that does not fall within the definition of residential property is non-residential property.

Non-residential property includes (but is not limited to)-

- land (agricultural and non-agricultural),
- sites,
- offices,
- factories,
- shops,
- public houses,
- other business/commercial premises,
- options over land,
- interests in land such as wayleaves and easements,
- business assets such as goodwill and book debts.

- **Mixed Use**

If the property is part residential and part non-residential, then it is “Mixed Use”.

## 3.2 Number of Properties

- If the “Category of Instrument” selected on the previous screen was “Exchange of Property” or “Multiple Properties on a single instrument”, please enter the number of separate properties being conveyed or transferred by the instrument in respect of which you are completing the return. Please insert the number of separate properties being conveyed or transferred in numeric form (e.g. 8).
- If the “Category of Instrument” selected on the previous screen was “Conveyance/Transfer of Property” or “Long Term lease greater than 100 years”, and the “Type of Property” selected on this screen is residential or mixed use, or if the

“Category of Instrument” selected on the previous screen was “Exchange of Property” or “Multiple Properties on a single instrument”, please enter the total number of residential properties/units **for LPT (Local Property Tax) purposes** being transferred in the instrument. For example, if the property being transferred is an apartment block, please enter the number of apartments in the block.

Please insert the number of residential properties/units being conveyed or transferred in numeric form (e.g. 8).

If you insert 2 or more in this field, a pop-up message will appear advising that LPT Branch in Revenue need to be supplied with the LPT details. The link in the pop-up message contains information on how to supply the LPT details.

Where the residential property consists of curtilage, please enter 0 (zero) for number of properties being conveyed/transferred.

Where the ground rent is being purchased, please enter 0 (zero) for number of properties being conveyed/transferred.

### 3.3 Instrument Party Details

Please tick the box to indicate if you are **not** supplying the Tax Reference Number for all parties to the instrument in the return. **You should only tick this box if the transaction is a Global-Scale Stock Transaction.**

For more information, please see [Global-Scale Stock Transactions](#) (scroll down to *Exceptions*).

### 3.4 Back

This button leads you back to the previous screen without retaining any changes made.

### 3.5 Clear

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

### 3.6 Continue

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.



## 4. Instrument Party Details Screen

This screen will capture details of the parties to the instrument and further information regarding the effect of the instrument.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

For the purposes of this screen “Vendor” includes “Transferor” and “Lessor” and “Purchaser” includes “Transferee” and “Lessee”.

If you selected “Mortgage” under “Category of Instrument”, please insert the borrower’s name in the “Vendor” field and the lender’s name in the “Purchaser” field.

If you selected “Form 52” under “Category of Instrument”, please insert the name of the issuing company in the “Vendor” field and the name of the person to whom the shares were issued in the “Purchaser” field.

If you selected “Share Warrant” under “Category of Instrument”, please insert the name of the issuing company in the “Vendor” field and the name of the person to whom the warrant was issued in the “Purchaser” field.

The return caters for a maximum of 30 vendors/transferors/lessors and 30 purchasers/transferees/lessees. If there are more than 30 vendors/transferors/lessors and/or purchasers/transferees/lessees, please write to the Customer Service Team, National Stamp Duty Office, Dublin Region, Office of the Revenue Commissioners, Cross Block, Dublin Castle, Dublin 2 and set out the names and PPS numbers/tax reference numbers of the vendors/transferors/lessors and/or purchasers/transferees/lessees whose details have not been captured in the return. Please quote the Doc ID in your letter. Please do not make a paper return.

### 4.1 Tax Reference Number (and Type)

Please enter valid Tax Reference Numbers in respect of each party.

In a small number of cases you will be asked for the party’s tax type. Please input the appropriate type from the following list –

PAYE, VAT, IT, CT, PREM or CGT.

The inputting of the appropriate type should enable you to proceed to the next field.

For more information on tax reference numbers and types, please see [Tax Reference Number](#).

## 4.2 Vendor/Transferor/Lessor Fiduciary Capacity

If any party to the instrument is acting in a fiduciary capacity, please –

- select the capacity in which they are acting from the drop-down list, and
- state the name of the party acting in the selected capacity e.g. if you select that the party to the instrument is acting as a trustee please enter the name of that trustee, and
- click on the “Add Vendor Fiduciary Capacity” button.

The Tax Reference Number is not required for a party acting in a fiduciary capacity.

However, you are required to input the Tax Reference Number of the **Vendor(s)** on whose behalf the fiduciary is acting. Information for receivers who are unable to obtain the vendor’s tax reference number is available [here](#) (scroll down to *Receivers*).

The [Help Guide to Completing a Return Online](#) contains more information on how to correctly complete a return in fiduciary cases.

## 4.3 Solicitor/Agent for Vendor/Transferor/Lessor

Please enter the name of any agent or legal representative (e.g. solicitor, accountant or tax advisor) acting on behalf of the vendor/transferor/lessor.

If the vendor/transferor/lessor is acting on their own behalf without an agent or legal representative please enter the Vendor’s/Transferor’s/Lessor’s own name in this field.

## 4.4 Purchaser/Transferee/Lessee Fiduciary Capacity

If any party to the instrument is acting in a fiduciary capacity, please-

- select the capacity in which they are acting from the drop-down list, and
- state the name of the party acting in the selected capacity e.g. if you select that the party to the instrument is acting as a trustee please enter the name of that trustee and
- click on the “Add Purchaser Fiduciary Capacity” button.

The Tax Reference Number is not required for a party acting in a fiduciary capacity.

However, you are required to input the Tax Reference Number of the **Purchaser(s)** on whose behalf the fiduciary is acting.

## 4.5 Sub-Purchaser

If a conveyance or transfer has not been executed in favour of the Original Purchaser and the property is being conveyed from the Original Vendor to the Sub-Purchaser, Section 46 of the SDCA may apply.

Please tick this box if Section 46 applies.

Neither consanguinity relief nor relief for transfers between spouses is available for instruments to which the Section 46 applies. Relief under Section 79 (Conveyances and Transfers of property between certain bodies corporate) of the SDCA may not apply either.

## 4.6 Instrument Information

Please select the type of property involved from the drop-down list.

A brief description of each property type is given below:

- **Residential Property**

Residential property for stamp duty purposes means:

- a building or part of a building which, at the date of the conveyance or lease:
  - was used or was suitable for use as a dwelling;
  - was in the course of being constructed or adapted for use as a dwelling; or
  - had been constructed or adapted for use as a dwelling and had not since such construction or adaptation been adapted for any other use - this would include, for example, a derelict house; and
- the curtilage (i.e. the normal domestic out-houses, yard, garden, etc.) of the residential property up to an area (exclusive of the site of the residential property) of one acre.

The definition of "residential property" is also linked to the operation of the rating system so that a building which was originally built for non-residential use - such as a schoolhouse, garda station, church, shop, post office, or a barn – and which is being purchased, for example, for restoration as a dwelling will not be regarded as residential property in circumstances where the property was rated as a commercial building in the calendar year prior to the purchase.

If the building is mixed use – for example, living quarters over a shop – then the shop will not be regarded as residential property in circumstances where the building was rated as a mixed property in the calendar year prior to the purchase.

If the building was originally built for non-residential use (or part of it was originally built for non-residential use), please contact the local authority concerned to establish how the building was rated on 31 December in the previous calendar year. If the whole of it (or part of it) was rated as a commercial building, then the whole (or part) is non-residential property for stamp duty purposes.

The full definition of “residential property” is contained in Section 1 of the SDCA.

Where Section 29 (Conveyance on sale combined with building agreement for dwelling house or apartment) or Section 53 (Lease combined with building agreement for dwelling house or apartment) of the SDCA applies, stamp duty is chargeable at the rates appropriate to residential property.

- **Non Residential Property**

Any property that does not fall within the definition of residential property is regarded as non-residential property.

Non-residential property includes (but is not limited to)-

- land (agricultural and non-agricultural),
- sites,
- offices,
- factories,
- shops,
- public houses,
- other business/commercial premises,
- options over land,
- interests in land such as wayleaves and easements,
- business assets such as goodwill and book debts.

- **Mixed Use**

If the property is part residential and part non-residential, then it is “Mixed Use”.

## **4.7 Transfer of a shared ownership in the property**

Where the instrument involves the transfer of a shared ownership or part thereof (whether joint tenancy, tenancy in common or any other), please tick this box.

Examples of transfers of shared ownership include:

- transfer of an undivided moiety (i.e. transfer of a shared owner’s half share in the property);
- transfer of a fractional interest held under a tenancy in common in a property;

- transfer from joint tenants into the name of the remaining joint tenants.

#### **4.8 Relationship between vendors/lessors/transferors and purchasers/lessees/transferees**

Where there is a relationship between the vendors/lessors/purchasers, please select from the drop-down list the nature of the relationship involved.

#### **4.9 Larger transaction or series of transactions**

Instruments which form part of a larger transaction or a series of transactions are chargeable at the rate applicable to the larger transaction or series of transactions.

Please tick this box if the instrument in question forms part of such a larger transaction/series of transactions.

Section 45A of the SDCA deems certain transfers of interests in residential property to form part of a larger transaction/series of transactions.

#### **4.10 Type of Interest Being Transferred**

These options refer to the creation of a life or remainder interest or the transfer of an **existing** life interest or remainder interest which is being transferred by the holder of the interest to another person. Please select the type of interest – life or remainder - being created or transferred from the drop-down list. [Please also see example in “Fractional interest” below.]

##### **Example**

Paddy owned a house in Tipperary. In 2002 he granted a life interest in the house to his daughter, Anne, and on her death to his son, John.

Anne received a life interest in the house in 2002.

John received a remainder interest in the house in 2002.

In 2016, Anne decides to transfer her life interest to her daughter, Joan.

When completing the return for this type of scenario, please select life interest from the drop-down menu.

In 2016, John decides to transfer his remainder interest to his son, Peter.

When completing the return for this type of scenario, please select remainder interest from the drop-down menu.

These options only apply where an actual life interest (also referred to as a limited interest) is involved.

Relief for rights of residence/maintenance/support or other rights of a similar nature reserved in favour of the transferor may be claimed on the Consideration screen by ticking Rights Reserved.

You will be prompted to supply the market value of the property and details for the life tenant/s. The value of the interest passing will then be calculated with reference to the actuarial tables contained in the Capital Acquisitions Tax Consolidation Act 2003. If you do not wish to use these actuarial tables, you should tick the box for **fractional interest** rather than selecting **Life/Remainder Interest**.

#### **4.11 Fractional interest**

This refers to a partial interest in property. Please tick this box if a fractional interest is being conveyed or transferred. [Please also see example in “Type of Interest Being Transferred” above.]

##### **Example**

A, who is the registered owner of a property, transfers the property into the names of A and B as tenants in common in equal shares.

In this example, a 50% fractional interest is being transferred and, therefore, you should tick the box.

You may use the actuarial tables contained in the Capital Acquisitions Tax Consolidation Act 2003 to calculate the value of a life or remainder interest including where the exclusive right of residence is a life interest. Alternatively you may apply a different actuarial factor but if you do, it must be supported by a report from a qualified actuarial professional and the report should be retained for a period of at least 6 years.

#### **4.12 Back**

This button leads you back to the previous screen without retaining any changes made.

#### **4.13 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

#### **4.14 Continue**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## 5. Property & Long Term Lease Description Screen

This screen will capture the details of the property, including address and type of property. It will also capture details of the manner in which the consideration was paid. The next screen will capture details of the consideration.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### 5.1 Type of Property

- If the property is **residential**, please select the type from the drop-down list.
  - **New Dwelling house/Apartment**

Sections 29 and 53 of the Stamp Duties Consolidation Act 1999 (SDCA) contain provisions regarding new dwelling houses/apartments being acquired under a Contract for Sale with any connected building agreement/arrangement.

- **Second-hand Dwelling house/Apartment**
- **Curtilage of Residential Property/Ground Rent**

The definition of “residential property” contained in Section 1 of the SDCA includes curtilage up to 1 acre (excluding the actual site of the house/apartment). Curtilage in excess of this is non-residential property.

This option also covers the purchase of ground rent and a car space where the car space is residential property.

- If the property is **non-residential**, please select the type from the drop-down list.

Property which is not “residential property” as defined in Section 1 of the SDCA is non-residential property for stamp duty purposes.

The exemptions and reliefs which applied to the conveyance/transfer and/or lease of dwelling houses/apartments contained in Sections 91, 91A, 92, 92A, 92B and 92C of the SDCA no longer apply. When they applied, they applied as set out in the below Table.



TABLE

Section		Applicable to instruments executed on or after	Applicable to instruments executed before
91	New dwelling houses and apartments with floor area certificate		1/4/2004
91A	New dwelling houses and apartments with floor area compliance certificate	1/4/2004	8/12/2010
92	New dwelling houses and apartments with no floor area compliance certificate		8/12/2010
92A	Residential property owner occupier relief	15/6/2000	6/12/2001
92B	Residential property first time purchaser relief	15/6/2000	8/12/2010
92C	Residential property investor relief	27/2/2001	6/12/2001

If you are making a return in respect of an instrument executed before the date in the final column of the above Table, please ensure that all the conditions laid down in the Section concerned are met, including the inclusion of the appropriate [Certificates](#) in the instrument.

## 5.2 Type of Contract

- If the property is **residential**, please select the contract type from the drop-down list. A brief description of the options available is set out below.
  - **Contract for Site with Associated Building Agreement**  
Where section 29 or 53 of the SDCA applies, duty is charged on the total consideration for the sale of the site and the cost of the building works.
  - **Unitary Contract**  
This option covers a Combined Building Agreement/Contract for Sale.
  - **Contract for Completed New House/Apartment**

This option covers any contract or agreement for sale relating to the purchase of a completed new house/apartment.

- **Contract for Sale**  
This option covers any standard contract or agreement for the sale of a residential property.
- **None**  
This option covers transactions which are not set out in a written contract. A typical example would be where the property is being transferred as a result of a gift.
- If the property is **non-residential**, please select the contract type from the drop-down list. A brief description of the options available is set out below.
  - **Contract for Site with Interlocking Building Agreement**  
This option covers Building Agreements and Contract for Sales which are “interlocked”. Please see [Statement of Practice SP-SD 2/90](#).
  - **Contract for Completed New Premises**  
This option covers any contract or agreement for sale relating to the purchase of a completed new premises.
  - **Contract for site with a Building Agreement not interlocked where the building is less than 75% complete**  
This option should only be selected where the purchaser has entered into a contract/arrangement for the purchase of a site with a wholly unconnected building agreement.
  - **Business Asset Purchase Agreement**  
This option covers contracts relating to the sale of business assets such as goodwill, book debts, etc.
  - **Contract for Sale**  
This option covers any standard contract or agreement for the sale of non-residential property.
  - **None**  
This option covers transactions that are not set out in a written contract. A typical example would be a transfer of property as a result of a gift.

### 5.3 Land Area

If the type of non-residential property selected is “Site only”, “Agricultural land” or “Non-Agricultural land”, please insert the land area in hectares.

## 5.4 Size of property

This option will only appear if the instrument is executed before 24 November 2018.

Please select the size of the property from the drop-down list.

Various owner-occupier reliefs are dependent on floor area size:

- Sections 91/91A (New dwelling houses and apartments with floor area certificate/floor area compliance certificate) of the SDCA only apply where the Department of the Environment and Local Government has issued a certificate confirming the floor area of the property is between 38 and 125 square metres;
- Section 92 (New dwelling houses and apartments with no floor area certificate) of the SDCA only applies where a certificate, confirming that the floor area of the property is, or will be, greater than 125 square metres, has been issued by a qualified person (architect, engineer or surveyor);
- Section 92B (Residential property first time purchaser relief) of the SDCA only applies to a new dwelling house/apartment where the floor area of the property is greater than 125 square metres.

If you are making a return in respect of an instrument executed before the date in the final column of the above Table, please ensure that all the conditions laid down in the Section concerned are met, including the inclusion of the appropriate [Certificates](#) in the instrument.

## 5.5 Purchaser Information

Please select the option that best describes the purchaser/transferee/lessee from the drop-down list.

If you are making a return in respect of an instrument executed before the date in the final column of the above Table, please ensure that all the conditions laid down in the Section concerned are met, including the inclusion of the appropriate [Certificates](#) in the instrument and the designation of the purchaser/transferee and/or lessee as a First Time Buyer Owner-Occupier, Owner-Occupier or Non Owner-Occupier.

## 5.6 LPT Property ID

Please insert the LPT (Local Property Tax) Property Identification Number that relates to the LPT return filed with Revenue for this property. If no number exists or no LPT return has been filed with Revenue, the seller should contact LPT Branch at 01 738 36 26 (or +353 1 738 36 26 if calling from abroad). The phone line is open from 9.00 to 17.00 (Monday to Friday).

## 5.7 Property Address/Details

Please insert the address of the property, including County and Country. The maximum number of characters that can be inserted in each address line is 35.

For addresses in Dublin City, please select the appropriate postal code from the drop-down list.

If the type of property selected is "Residential" you will be asked to select the local authority for the property from the drop-down list.

Please insert Folio Number(s), where available. A maximum of five Folio Numbers may be captured.

As a Business Asset Purchase Agreement covers the sale of business assets such as goodwill, book debts, etc, the information to be input on the stamp duty return differs from the information that has to be input in respect of other types of property. Therefore-

- in Address Line 1, please insert "Contract / Agreement - S31 SDCA 1999";
- in Address Lines 2 and 3, please insert a short description e.g. "Goodwill, Book Debts, etc", "Intangible Property", "Not Applicable", or "N/A";
- The "Country" box defaults to "Ireland" requiring an entry in the "County" box. Please select the "County" where the business is located. Where it is not feasible to enter a county for the business please select "Dublin".

## 5.8 Consideration does not represent open market value

- **Conveyances or Transfers**

Please tick this box if the consideration does not represent the open market value of the property being conveyed or transferred.

Where there is a contract, the open market value should be that which applies at the date of the contract. Where there is no contract, the open market value should be that which applies at the date of the conveyance or transfer.

Section 30 of the SDCA is the section which imposes a charge to stamp duty on transfers of property by way of a gift i.e. where there is no consideration paid for the conveyance/transfer of the property or where the consideration paid is less than the market value of the property or where marriage is the consideration.

Sections 18 and 19 of the SDCA set out how property being transferred by way of a gift is to be valued.

- **Leases**

Please tick this box if the rent reserved under a lease is inadequate and/or the lease confers a substantial benefit on the lessee.

Section 54 of the SDCA applies where the rent is less than market value. In such cases stamp duty is chargeable on the rent plus a notional premium because the lease is deemed to operate as a gift. The notional premium is the minimum amount or value that would be necessary in order that the lease, taking into account the rent payable, would no longer operate as a gift. The e-stamping system will generate the notional premium based on the entries you make.

## **5.9 Consideration in the form of debt**

Please tick this box if the consideration is or includes the assumption of a debt or the satisfaction of a debt within the meaning of Section 41 of the SDCA.

## **5.10 Unascertained consideration**

Please tick this box if Sections 29(4)(a), 44, 53 or 55 of the SDCA applies or you wish to avail of the Revenue practice described in [Stamp Duty and Unascertained Consideration](#).

## **5.11 Consideration in the form of stocks / marketable securities / securities which are non-marketable securities**

Please tick this box if some or all of the consideration is in the form of shares/stocks/marketable securities/and securities which are non-marketable securities.

Section 40 of the SDCA sets out the rules which apply when the consideration, or part of the consideration, for a conveyance or transfer on sale-

- consists of shares, stock or marketable securities, or
- consists of a security which is not a marketable security.

## **5.12 Back**

This button leads you back to the previous screen without retaining any changes made.

## **5.13 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

## **5.14 Continue**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## **6. Life/Remainder Interest Details**

### **6.1 Select type of Life Interest**

You will be required to indicate the type of life interest involved. If you have indicated that a remainder interest is passing, the details of the life interest holder/s will be used to calculate the value of the remainder interest.

#### **Single Life**

This is the most common form of life interest, with a single life tenant.

#### **Joint Continuance**

A life interest held under a joint continuance is held for the duration of two or more lives jointly.

#### **Longer of two lives**

This type of life interest exists for the duration of the longer of two life owners lives.

### **6.2 Vendor Involved**

For each life tenant, you will be required to select their details from the dropdown menu and enter their gender and age. This information is required to apply the appropriate actuarial factor in determining the value of the interest passing. The actuarial tables used are those contained in the Capital Acquisitions Tax Consolidation Act of 2003.

### **6.3 Back**

This button leads you back to the previous screen without retaining any changes made.

### **6.4 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

### **6.5 Cancel**

This button will cancel the current action and quit the e-stamping system. You will be prompted to confirm that you wish to quit without completing any action and/or saving any changes.

## **6.6 Continue**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.



## **7. Property & Long Term Lease Consideration Screen**

### **7.1 Property & Long Term Lease Consideration Screen**

This screen will prompt you to enter information relating to the consideration (or value of the property in the case of a gift).

This screen also allows you to claim any [exemption or relief](#) which may apply.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### **7.2 Consideration**

Please enter the consideration.

In most cases the consideration is a once-off monetary payment which is clearly stated in the instrument in question.

However, there are a number of legislative provisions that provide for a charge to duty on a consideration (deemed or otherwise) other than the consideration stated in the instrument. Based on previous details entered, the e-stamping system will prompt you to enter the appropriate consideration data for the instrument.

In the case of a "Business Asset Purchase Agreement", the agreement may cover both chargeable and non-chargeable assets. Please only insert the consideration referable to the chargeable assets in accordance with Section 31 of the Stamp Duties Consolidation Act 1999 (SDCA).

In the case of a lease, please enter the premium. If there is no premium, please enter 0 (zero).

### **7.3 Contents**

As contents can pass by delivery they are not in practice included in the instrument transferring the property (though they may be included in the contract for sale).

For instruments executed before 5 November 2007 the value of the contents is taken into account for the purposes of determining the rate of stamp duty applicable. In such cases please insert the consideration paid for (or, in the case of a gift, the value of) the contents.

### **7.4 Duration of Lease**

Please enter the term of the lease in years. The term must be greater than 100 years.

## 7.5 Average Annual Rent

Please enter the average annual rent reserved under the lease.

### Example

A grants B a lease for a term of 5 years.

The rent for the Lease is fixed at a different sum for each of the five years of the term.

Add up the sum of the rental amounts stated for each year and divide by 5 and then enter this amount in the field provided.

## 7.6 Site Cost

Please enter the VAT exclusive cost.

## 7.7 Building Cost

Please enter the total (VAT exclusive) cost of building works.

## 7.8 VAT Exclusive Consideration

Please enter the VAT exclusive consideration in the case of a conveyance or transfer or the VAT exclusive premium and/or rent in the case of a lease.

An example of how to calculate the VAT exclusive consideration based on the current 13.5% rate of VAT (the current rate is effective from 1 January 2003: the previous rate was 12.5%) is set out below:

### Example

A new house is purchased for a consideration (or premium) of €400,000, including VAT at 13.5%.

To calculate the VAT exclusive consideration, divide €400,000 by 113.5 and multiply the result by 100 i.e.  $(400,000 / 113.5) * 100 = €352,422.90$

The VAT exclusive consideration is €352,422.90.

## 7.9 Value of Works Completed at Date of Contract

Please enter the (VAT exclusive) value of works completed on the site at the date of the contract. This amount must reflect the full value of the works - the cost of construction incurred by the developer/construction company is not relevant to the stamp duty assessment.

Please see [Statement of Practice SP-SD 2/90](#).

## 7.10 Value of Interest Passing

Where a partial or fractional interest in property is being transferred, please enter the value of that interest in this box.

## 7.11 Open Market Value

Please insert the open market value of the property.

If you had ticked the box that the consideration could not be ascertained at the date of execution of the instrument in the previous screen, then-

- where Section 44 of the SDCA applies, please insert the open market value of the property.
- where Section 29(4)(a) or Section 53 of the SDCA applies, please insert-
  - for instruments executed on or after 7 July 2007, a multiple of 10 times the unencumbered open market value of the land at the date of the instrument for sale/lease;
  - for instruments executed before 7 July 2007, a multiple of 10 times the unencumbered open market value of the land at the date of the instrument for sale/lease. However, if you consider that a lower multiple should be applied, please contact the [National Stamp Duty Office](#) and make all relevant information available to us;

where you are claiming the Revenue practice set out in [Stamp Duty and Unascertained Consideration](#), please insert the amount of the initial payment.

Where *either* the rent *or* the premium cannot be ascertained at the date of execution of the lease, section 55(1) of the SDCA applies and stamp duty is chargeable as follows:

- if the rent can be ascertained but the premium cannot be, stamp duty is chargeable on the actual rent and a market premium;
- if the rent cannot be ascertained but the premium can be, stamp duty is chargeable on the premium and on a market rent.

The e-stamping system will calculate the market rent and/or market premium based on the entries that you have made.

Where *both* the rent and premium in a lease cannot be ascertained, section 55(2) of the SDCA applies and stamp duty is chargeable on the notional premium that could be obtained by the lessor if a nil rent were chargeable under the terms of the lease. The e-stamping system will calculate the notional premium based on the entries that you have made.

## 7.12 Unascertained consideration

Please see Open Market Value.

## 7.13 Debt/Debt & Equity

Where debt assumed or satisfied is the whole or part of the consideration, please insert the total amount of debt assumed or satisfied in this box.

## 7.14 Market Value of Shares

Where shares/stocks/marketable securities/securities which are non-marketable securities are the whole or part of the consideration, please insert the market value of those shares/stocks/marketable securities/securities which are non-marketable securities.

## 7.15 Series of Transactions or Larger Transaction

Where the transaction is part of a series of transactions or a larger transaction, please tick this box.

## 7.16 Reliefs

Where an [exemption or relief](#) applies, please claim that exemption or relief by selecting from the drop-down list [and/or ticking the appropriate box].

Please ensure that the relief in question applies to the instrument and that all statutory requirements, including the endorsement of all appropriate [Certificates](#) in instruments executed before 7 July 2012, have been complied with prior to claiming a relief.

**The following paragraph will be added to the help icon in ROS Offline and ROS Online in a development to be released in September 2019:**

If both young trained farmer relief and consanguinity relief apply, you should select **Lineal Relation / Consanguinity Relief** from the drop-down list in the **Relationship** field on the **Instrument Party Details Screen** and tick the box on this screen that you wish to also claim consanguinity relief: this box only appears on this screen if you have selected **Lineal Relation / Consanguinity Relief** on the **Instrument Party Details Screen** – see section 3.4 of the [Stamp Duty Young Trained Farmer Relief Manual](#).

## 7.17 Rights Reserved

Where rights of residence, support, maintenance or other rights of a similar nature within the meaning of Section 18 of the SDCA are reserved, please tick this box.

When the box is ticked the e-stamping system will reduce the market value figure input by you by 10% as provided for under Section 18.

## 7.18 State Aid

For instruments executed on or after 1 January 2019, there is a limit, of €70,000 to the amount of EU State Aid which may be granted to an individual. The limit refers to State Aid granted since 1 July 2014.

The EU State Aid derives from Transfers to Young Trained Farmer Relief (SDCA Section 81AA) , and two Income Tax (Form 11) allowances/deductions : Section 667B TCA (Qualifying Farmer), and Section 667D TCA (Succession Partnerships).

In determining when the limit has been reached, the previous claims for Sections 667B and 667D and Sections 81AA should be aggregated and recorded here. They will be added to the relief being granted in this instrument.

When the limit of €70,000 is exceeded, Stamp duty will be charged on the excess over €70,000.

**The following paragraphs will be substituted for the above paragraphs in the help icon in ROS Offline and ROS Online in a development to be released in September 2019:**

**Information Note:** Where land is transferred into joint ownership (whether as tenants in common or as joint tenants), the stamp duty relief for young trained farmers may only be claimed if all the joint owners meet the qualifying conditions for the relief. There are a number of exceptions which are explained in the [Stamp Duty Young Trained Farmer Relief Manual](#). Where these exceptions apply, you should select the appropriate relationship from the drop-down list in the **Relationship** field on the **Instrument Party Details Screen** and in the case of a transfer from, for example, a parent to the parent and their child you should tick the fractional interest box on the same screen.

If both young trained farmer relief and consanguinity relief apply, you should select **Lineal Relation / Consanguinity Relief** from the drop-down list in the **Relationship** field on the **Instrument Party Details Screen** and tick the box on this screen that you wish to also claim consanguinity relief: this box only appears on this screen if you have selected **Lineal Relation / Consanguinity Relief** on the **Instrument Party Details Screen** – see section 3.4 of the [Stamp Duty Young Trained Farmer Relief Manual](#).

Where there is one accountable person, enter the aggregate amount of relief granted to that person since 1 July 2014 across the three ABER (see explanation below) reliefs: if no relief has been granted since that date, enter 0 (zero). Where there is more than one accountable person, enter the aggregate amount of relief granted to all accountable persons since 1 July 2014 across the three ABER reliefs: if no relief has been granted since that date, enter 0 (zero). Please consult the Help guide on [Completing a Stamp Duty Return online](#) for more detailed information on how to complete this field.

The stamp duty relief for young trained farmers (SDCA Section 81AA) and two income tax reliefs (Section 667B of the Taxes Consolidation Act 1997 (stock relief)

and Section 667D of the Taxes Consolidation Act 1997 (succession farm partnerships)) are subject to the EU State Aid rules contained in Commission Regulation (EU) No 702/2014 (the Agricultural Block Exemption Regulation (ABER)). ABER imposes a lifetime ceiling of €70,000 on the amount of relief that may be granted to an individual.

The €70,000 ceiling is being applied to claims for relief made in relation to stamp duty for transfers of interests in land executed on or after 1 January 2019, and for the year of assessment 2019 and subsequent years of assessment for stock relief and succession farm partnership relief. However, anyone submitting a stamp duty return in relation to a transfer executed on or after 1 January 2019, or income tax returns for the 2019 year of assessment onwards, must have regard to the amount of relief already granted since 1 July 2014 which is the date ABER came into effect.

The conditions that must be satisfied before young trained farmer relief may be claimed are set out in the [Stamp Duty Young Trained Farmer Relief Manual](#). The Manual also contains examples showing how the €70,000 ceiling is being applied.

## 7.19 Adjudication

If you tick this box you are requesting that the instrument be formally assessed under Section 20 of the SDCA.

There is also a statutory requirement that the instrument be submitted for adjudication under Section 20 where certain exemptions or reliefs are claimed and this requirement is clearly set out in the sections which provide for these exemptions and reliefs. Certain other instruments (e.g. involving related parties) are adjudicated as a matter of practice. The e-stamping system will automatically flag these cases for adjudication – you do not need to tick the box for these cases.

If adjudication applies or is requested, you will receive a notification in your ROS Inbox asking you to submit the instrument for assessment along with any relevant documentation/information.

For more information, please see [Adjudication](#).

## 7.20 Expression of Doubt

Please **only** tick this box where the conditions set out in Section 8C of the SDCA apply. Section 8C applies to instruments executed on or after 7 July 2012. For more information on Section 8C, please see [Stamp Duty and Expressions of Doubt](#).

For instruments executed before 7 July 2012, Section 8(6) of the SDCA provides that a person who may be liable to a penalty under Section 8(3) who is in doubt as to the

application of law to, or the treatment for tax purposes of, any matter contained in an instrument and/or any accompanying statement may make an expression of doubt.

When the EOD box is ticked, that stamp certificate will not issue until Revenue has examined and determined on the point(s) at issue.

### **7.21 Back**

This button leads you back to the previous screen without retaining any changes made.

### **7.22 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

### **7.23 Calculate Liability**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## **8. Short Term Lease Description**

### **8.1 Short Term Lease Description Screen**

This screen will capture the details of the property, including address and type of property. It will also capture details of the manner in which the consideration was paid. The next screen will capture details of the consideration.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### **8.2 Property Description**

Please insert the address of the property, including County and Country. The maximum number of characters that can be inserted in each address line is 35.

For addresses in Dublin City, please select the appropriate postal code from the drop-down list.

### **8.3 Rent does not represent market rental value**

Please tick this box if the rent paid does not represent the market rental value.

Section 54 of the Stamp Duties Consolidation Act 1999 (SDCA) applies where the rent is less than market value. In such cases stamp duty is chargeable on the rent plus a notional premium because the lease is deemed to operate as a gift. The notional premium is the minimum amount or value that would be necessary in order that the lease, taking into account the rent payable, would no longer operate as a gift. The e-stamping system will generate the notional premium based on the entries you make.

### **8.4 Consideration in the form of stocks/marketable securities/securities which are non-marketable securities**

Please tick this box if some or all of the consideration is in the form of stocks/marketable securities/securities which are non-marketable securities.

Section 40(1) of the SDCA provides that where the consideration, or part of the consideration, for a conveyance or transfer on sale consists of stock or marketable securities, the conveyance is to be charged with duty in respect of the value of those stocks or securities on the date of execution of the conveyance. "Value" means the open market value of the shares, as determined using the appropriate valuation method, **not** the nominal value.



Section 40(2) of the SDCA provides that where the consideration, or part of the consideration, for a conveyance on sale of any property consists of a security which is not a marketable security, the conveyance is to be charged with duty in respect of the value of the property conveyed on the date of execution of the conveyance.

## 8.5 Unascertained consideration

Please tick the box if any part of the rent or premium is unascertained at the date of execution of the instrument.

Section 55(1) of the SDCA provides that where *either* the rent *or* the premium cannot be ascertained at the date of execution of the lease stamp duty is chargeable on the market rent or the market premium, as the case may be.

Section 55(2) of the SDCA provides that where *both* the rent and premium in a lease cannot be ascertained, and the lease would otherwise attract ad valorem stamp duty by reference to the amount of the rent or premium, stamp duty is to be charged on the notional premium that could be obtained by the lessor if a nil rent were chargeable under the terms of the lease.

## 8.6 Back

This button leads you back to the previous screen without retaining any changes made.

## 8.7 Clear

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

## 8.8 Continue

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## 9. Short Term Lease Consideration Screen

### 9.1 Short Term Lease Consideration Screen

This screen will prompt you to enter information relating to the consideration (or value of the property in the case of a gift).

This screen also allows you to claim any [exemption or relief](#) which may apply.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### 9.2 Average Annual Rent

Please enter the average annual rent reserved under the lease.

#### Example

A grants B a lease for a term of 5 years.

The rent for the Lease is fixed at a different sum for each of the five years of the term.

Add up the sum of the rental amounts stated for each year and divide by 5 and then enter this amount in the field provided.

### 9.3 Annual Market Rent

Where the rent reserved under the lease is inadequate and/or the lease confers a substantial benefit, Section 54 of the Stamp Duties Consolidation Act 1999 (SDCA) applies. In such cases stamp duty is chargeable on the rent plus a notional premium because the lease is deemed to operate as a gift. The notional premium is the minimum amount or value that would be necessary in order that the lease, taking into account the rent payable, would no longer operate as a gift. The e-stamping system will generate the notional premium based on the entries you make.

The e-stamping system will automatically calculate a deemed premium and assess duty on this amount at the applicable rate.

### 9.4 Reliefs

Where an [exemption or relief](#) applies, please claim that exemption or relief by selecting from the drop-down list.

Please ensure that the relief in question applies to the instrument and that all statutory requirements, including the endorsement of all appropriate [Certificates](#) in instruments executed before 7 July 2012, have been complied with prior to claiming a relief.

## 9.5 Adjudication

If you tick this box you are requesting that the instrument be formally assessed under Section 20 of the SDCA.

There is also a statutory requirement that the instrument be submitted for adjudication under Section 20 where certain exemptions or reliefs are claimed and this requirement is clearly set out in the sections which provide for these exemptions and reliefs. Certain other instruments (e.g. involving related parties) are adjudicated as a matter of practice. The e-stamping system will automatically flag these cases for adjudication – you do not need to tick the box for these cases.

If adjudication applies or is requested, you will receive a notification in your ROS Inbox asking you to submit the instrument for assessment along with any relevant documentation/information.

For more information, please see [Adjudication](#).

## 9.6 Expression of Doubt

Please **only** tick this box where the conditions set out in Section 8C of the SDCA apply. Section 8C applies to instruments executed on or after 7 July 2012. For more information on Section 8C, please see [Stamp Duty and Expressions of Doubt](#).

For instruments executed before 7 July 2012, Section 8(6) of the SDCA provides that a person who may be liable to a penalty under Section 8(3) who is in doubt as to the application of law to, or the treatment for tax purposes of, any matter contained in an instrument and/or any accompanying statement may make an expression of doubt.

When the EOD box is ticked, that stamp certificate will not issue until Revenue has examined and determined on the point(s) at issue.

## 9.7 Back

This button leads you back to the previous screen without retaining any changes made.

## 9.8 Clear

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

## **9.9 Calculate Liability**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## **10. Stocks / Marketable Securities Screen**

### **10.1 Stocks/Marketable Securities Screen**

This screen captures information about the shares/stocks/marketable securities which are being transferred.

This screen also allows you to claim any [exemption or relief](#) which may apply.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### **10.2 Company Name**

Please insert the registered name of the Company/Undertaking in which the shares are held.

### **10.3 Type of Shares**

Please select the class of shares being transferred from the drop-down list.

If you are uncertain of the correct share class, please select "Other".

If more than one type of share is being transferred, please select "Other".

### **10.4 Indicate if quoted or unquoted**

Quoted shares are shares in companies which are registered on a stock exchange.

### **10.5 Number of Shares**

Please insert the number of shares being transferred by the instrument.

### **10.6 Consideration**

Please insert the consideration as stated on the transfer form. If the shares/stocks are transferred by way of a gift where there was no monetary consideration you should enter 0 (zero).

If the transfer involves a fractional, life or remainder interest please enter the market value of the interest passing.

### **10.7 Once-off monetary payment**

Please tick this box where the full consideration for the transfer is stated on the transfer form. In any other case, please leave this box unticked.

## 10.8 Unascertained consideration

Stamp duty is chargeable on sales of property by reference to the amount of the consideration paid.

Section 44 of the Stamp Duties Consolidation Act of 1999 (SDCA) provides that, where the consideration for a sale of property cannot be ascertained in full at the date of execution of the instrument, and the transfer would otherwise attract duty by reference to the amount of the consideration, duty is to be charged by reference to the value of the property.

In the case of an acquisition of shares the consideration may comprise an initial payment which is subject to adjustment once completion accounts have been prepared and agreed by the vendor and the purchaser. The amount of the adjustment (if any) may not be known for some time after the execution of the stock transfer form giving effect to the transfer of the shares and the adjustment (if any) may result in an increase or decrease in the amount of the initial payment made.

In these cases Revenue accept as a matter of practice that you may file the stamp duty return on the basis of the initial payment and pay stamp duty on the initial payment and when the completion accounts become available the return can be amended to recognise the actual consideration.

For more information please see [Stamp Duty and Unascertained Consideration](#).

## 10.9 Reliefs

Where an [exemption or relief](#) applies, please claim that exemption or relief by selecting from the drop-down list.

Please ensure that the relief in question applies to the instrument and that all statutory requirements, including the endorsement of all appropriate [Certificates](#) in instruments executed before 7 July 2012, have been complied with prior to claiming a relief.

## 10.10 Adjudication

If you tick this box you are requesting that the instrument be formally assessed under Section 20 of the SDCA.

There is also a statutory requirement that the instrument be submitted for adjudication under Section 20 where certain exemptions or reliefs are claimed and this requirement is clearly set out in the sections which provide for these exemptions and reliefs. Certain other instruments (e.g. involving related parties) are adjudicated as a matter of practice. The e-stamping system will automatically flag these cases for adjudication – you do not need to tick the box for these cases.

If adjudication applies or is requested, you will receive a notification in your ROS Inbox asking you to submit the instrument for assessment along with any relevant documentation/information.

For more information, please see [Adjudication](#).

### **10.11 Expression of Doubt**

Please **only** tick this box where the conditions set out in Section 8C of the SDCA apply. Section 8C applies to instruments executed on or after 7 July 2012. For more information on Section 8C, please see [Stamp Duty and Expressions of Doubt](#).

For instruments executed before 7 July 2012, Section 8(6) of the SDCA provides that a person who may be liable to a penalty under Section 8(3) who is in doubt as to the application of law to, or the treatment for tax purposes of, any matter contained in an instrument and/or any accompanying statement may make an expression of doubt.

When the EOD box is ticked, that stamp certificate will not issue until Revenue has examined and determined on the point(s) at issue.

### **10.12 Back**

This button leads you back to the previous screen without retaining any changes made.

### **10.13 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

### **10.14 Calculate Liability**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## 11. Conveyances Not Liable Screen

### 11.1 Conveyances Not Liable Screen

This screen will capture the address of the property and type of instrument.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### 11.2 Address of Property

Please insert the address of the property, including County and Country. The maximum number of characters that can be inserted in each address line is 35.

For addresses in Dublin City, please select the appropriate postal code from the drop-down list.

### 11.3 Type of Instrument

Please select from the drop-down list.

### 11.4 Adjudication

If you tick this box you are requesting that the instrument be formally assessed under Section 20 of the Stamp Duties Consolidation Act 1999 (SDCA).

There is also a statutory requirement that the instrument be submitted for adjudication under Section 20 where certain exemptions or reliefs are claimed and this requirement is clearly set out in the sections which provide for these exemptions and reliefs. Certain other instruments (e.g. involving related parties) are adjudicated as a matter of practice. The e-stamping system will automatically flag these cases for adjudication – you do not need to tick the box for these cases.

If adjudication applies or is requested, you will receive a notification in your ROS Inbox asking you to submit the instrument for assessment along with any relevant documentation/information.

For more information, please see [Adjudication](#).

### 11.5 Expression of Doubt

Please **only** tick this box where the conditions set out in Section 8C of the SDCA apply.

Section 8C applies to instruments executed on or after 7 July 2012. For more information on Section 8C, please see [Stamp Duty and Expressions of Doubt](#).



For instruments executed before 7 July 2012, Section 8(6) of the SDCA provides that a person who may be liable to a penalty under Section 8(3) who is in doubt as to the application of law to, or the treatment for tax purposes of, any matter contained in an instrument and/or any accompanying statement may make an expression of doubt.

When the EOD box is ticked, that stamp certificate will not issue until Revenue has examined and determined on the point(s) at issue.

### **11.6 Back**

This button leads you back to the previous screen without retaining any changes made.

### **11.7 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

### **11.8 Continue**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## 12. Mortgage

### 12.1 Mortgage Screen

This screen will capture the address of the property and type of instrument.

This screen also allows you to claim any [exemption or relief](#) which may apply.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### 12.2 Type of Instrument

Please select from the drop-down list.

### 12.3 Amount

For a Deed of Mortgage-

- If an amount was previously secured and the instrument stamped, please enter the amount in the field provided.
- If an amount was previously secured and the instrument unstamped, please enter the amount previously secured in the field provided.

For a Deed of Mortgage or Deed of Equitable Mortgage, please enter the amount now secured in the field provided.

For a Transfer/Assignment of Mortgage, please enter the amount originally secured in the field provided.

### 12.4 Reliefs

Where an [exemption or relief](#) applies, please claim that exemption or relief by selecting the entry in the drop down box.

Please ensure that the relief applies to the instrument and that all statutory requirements, including the endorsement of all appropriate [Certificates](#) in instruments executed before 7 July 2012, have been complied with.

### 12.5 Adjudication

If you tick this box you are requesting that the instrument be formally assessed under Section 20 of the Stamp Duties Consolidation Act 1999 (SDCA).

There is also a statutory requirement that the instrument be submitted for adjudication under Section 20 where certain exemptions or reliefs are claimed and this requirement is clearly set out in the sections which provide for these exemptions and reliefs. Certain other

instruments (e.g. involving related parties) are adjudicated as a matter of practice. The e-stamping system will automatically flag these cases for adjudication – you do not need to tick the box for these cases.

If adjudication applies or is requested, you will receive a notification in your ROS Inbox asking you to submit the instrument for assessment along with any relevant documentation/information.

For more information, please see [Adjudication](#).

## **12.6 Expression of Doubt**

Please **only** tick this box where the conditions set out in Section 8C of the SDCA apply. Section 8C applies to instruments executed on or after 7 July 2012. For more information on Section 8C, please see [Stamp Duty and Expressions of Doubt](#).

For instruments executed before 7 July 2012, Section 8(6) of the SDCA provides that a person who may be liable to a penalty under Section 8(3) who is in doubt as to the application of law to, or the treatment for tax purposes of, any matter contained in an instrument and/or any accompanying statement may make an expression of doubt.

When the EOD box is ticked, that stamp certificate will not issue until Revenue has examined and determined on the point(s) at issue.

## **12.7 Back**

This button leads you back to the previous screen without retaining any changes made.

## **12.8 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

## **12.9 Calculate Liability**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## 13. Assignment of Insurance Policy Screen

### 13.1 Assignment of Insurance Policy Screen

This screen will capture the details needed to calculate the stamp duty liability.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### 13.2 Consideration Paid/Surrender Value of Policy

Please insert the consideration paid. If no consideration was paid or the consideration is less than market value, please insert the surrender value.

### 13.3 Adjudication

If you tick this box you are requesting that the instrument be formally assessed under Section 20 of the Stamp Duties Consolidation Act 1999 (SDCA).

There is also a statutory requirement that the instrument be submitted for adjudication under Section 20 where certain exemptions or reliefs are claimed and this requirement is clearly set out in the sections which provide for these exemptions and reliefs. Certain other instruments (e.g. involving related parties) are adjudicated as a matter of practice. The e-stamping system will automatically flag these cases for adjudication – you do not need to tick the box for these cases.

If adjudication applies or is requested, you will receive a notification in your ROS Inbox asking you to submit the instrument for assessment along with any relevant documentation/information.

For more information, please see [Adjudication](#).

### 13.4 Expression of Doubt

Please **only** tick this box where the conditions set out in Section 8C of the SDCA apply. Section 8C applies to instruments executed on or after 7 July 2012. For more information on Section 8C, please see [Stamp Duty and Expressions of Doubt](#).

For instruments executed before 7 July 2012, Section 8(6) of the SDCA provides that a person who may be liable to a penalty under Section 8(3) who is in doubt as to the application of law to, or the treatment for tax purposes of, any matter contained in an instrument and/or any accompanying statement may make an expression of doubt.

When the EOD box is ticked, that stamp certificate will not issue until Revenue has examined and determined on the point(s) at issue.

### **13.5 Back**

This button leads you back to the previous screen without retaining any changes made.

### **13.6 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

### **13.7 Calculate Liability**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## 14. Form 52 Screen

### 14.1 Form 52 Screen (i.e. the CRO Form B6)

This screen will capture the details needed to calculate the stamp duty liability.

This screen also allows you to claim any [exemption or relief](#) which may apply.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### 14.2 Certificate Number

Please insert the CRO (Companies Registration Office) certificate number.

### 14.3 Brief Description of Property on which ad valorem duty is chargeable under S31 SDCA 1999 (“Brief Description of Property”)

If the type of property being transferred is listed under II to IV, please-

- leave the “Brief Description of Property” field blank, and
- enter the chargeable consideration in the field(s) provided. If the consideration is not chargeable under Section 31 of the Stamp Duties Consolidation Act 1999 (SDCA), please enter zero (0).

If the type of property being transferred is not listed under II to IV, please-

- include a description in the “Brief Description of Property” field, and
- enter the chargeable consideration under “V. Other (as chargeable under S31 SDCA 1999)”. If the consideration is not chargeable under Section 31 of the Stamp Duties Consolidation Act 1999, please enter zero (0).

### 14.4 Nature of Consideration

This refers to the nature of the consideration passing. For example, if it is monetary, please enter the monetary amount.

If the nature of the consideration is the issue of shares then, where applicable, the stamp duty liability will arise on the executed stock transfer form. If the nature of the consideration is immovable property, i.e. either residential or non-residential property, the stamp duty liability will arise on the executed Deed of Conveyance/Transfer/Assignment.

### 14.5 Section 58 Companies Law Compliance

Please tick the box if capitalisation of reserves/bonus issue of shares applies.

By ticking this box you are complying with Section 58 of Companies Act 1963. If you tick this box, you are indicating that this transaction is a bonus issue of shares, or a capitalisation of reserves. In this case, the only fields to be completed in this return are -

- Company Name
- Certificate Number
- The number of shares allotted as fully or partly paid up otherwise than in cash
- The nominal amount of each such share
- The amount to be considered as paid up on each such share otherwise than in cash

#### **14.6 Tick the box if Section 31 SDCA is applicable to this transaction**

Please tick this box if Section 31 of the SDCA applies to the transaction covered by the Form 52 in respect of which this stamp duty return is being completed i.e. if a written contract relating to the issue of shares for a consideration other than cash has been entered into.

#### **14.7 Adjudication**

If you tick this box you are requesting that the instrument be formally assessed under Section 20 of the SDCA.

There is also a statutory requirement that the instrument be submitted for adjudication under Section 20 where certain exemptions or reliefs are claimed and this requirement is clearly set out in the sections which provide for these exemptions and reliefs. Certain other instruments (e.g. involving related parties) are adjudicated as a matter of practice. The e-stamping system will automatically flag these cases for adjudication – you do not need to tick the box for these cases.

If adjudication applies or is requested, you will receive a notification in your ROS Inbox asking you to submit the instrument for assessment along with any relevant documentation/information.

For more information, please see [Adjudication](#).

#### **14.8 Expression of Doubt**

Please **only** tick this box where the conditions set out in Section 8C of the SDCA apply. Section 8C applies to instruments executed on or after 7 July 2012. For more information on Section 8C, please see [Stamp Duty and Expressions of Doubt](#).

For instruments executed before 7 July 2012, Section 8(6) of the SDCA provides that a person who may be liable to a penalty under Section 8(3) who is in doubt as to the application of law to, or the treatment for tax purposes of, any matter contained in an instrument and/or any accompanying statement may make an expression of doubt.

When the EOD box is ticked, that stamp certificate will not issue until Revenue has examined and determined on the point(s) at issue.

### **14.9 Back**

This button leads you back to the previous screen without retaining any changes made.

### **14.10 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

### **14.11 Calculate Liability**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.



## 15. Share Warrants Screen

### 15.1 Share Warrants Screen

This screen will capture the details needed to calculate the stamp duty liability.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### 15.2 Adjudication

If you tick this box you are requesting that the instrument be formally assessed under Section 20 of the Stamp Duties Consolidation Act 1999 (SDCA).

There is also a statutory requirement that the instrument be submitted for adjudication under Section 20 where certain exemptions or reliefs are claimed and this requirement is clearly set out in the sections which provide for these exemptions and reliefs. Certain other instruments (e.g. involving related parties) are adjudicated as a matter of practice. The e-stamping system will automatically flag these cases for adjudication – you do not need to tick the box for these cases.

If adjudication applies or is requested, you will receive a notification in your ROS Inbox asking you to submit the instrument for assessment along with any relevant documentation/information.

For more information, please see [Adjudication](#).

### 15.3 Expression of Doubt

Please **only** tick this box where the conditions set out in Section 8C of the SDCA apply. Section 8C applies to instruments executed on or after 7 July 2012. For more information on Section 8C, please see [Stamp Duty and Expressions of Doubt](#).

For instruments executed before 7 July 2012, Section 8(6) of the SDCA provides that a person who may be liable to a penalty under Section 8(3) who is in doubt as to the application of law to, or the treatment for tax purposes of, any matter contained in an instrument and/or any accompanying statement may make an expression of doubt.

When the EOD box is ticked, that stamp certificate will not issue until Revenue has examined and determined on the point(s) at issue.

### 15.4 Back

This button leads you back to the previous screen without retaining any changes made.

## **15.5 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

## **15.6 Calculate Liability**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## **16 Fixed Duty Screen**

### **16.1 Fixed Duty Screen**

This screen will capture the address of the property and type of instrument.

The information that you will be requested to input will be based on the selections and entries that you made in previous screens.

### **16.2 Property Address**

Please insert the address of the property, including County and Country. The maximum number of characters that can be inserted in each address line is 35.

For addresses in Dublin City, please select the appropriate postal code from the drop-down list.

### **16.3 Type of Instrument**

Please select from the drop-down list.

For instruments executed on or after 1 January 2008, the only option that will display is 'Lease for Stamped Agreement'.

### **16.4 Document ID of the Agreement for Lease**

A Lease made subsequently to, and in conformity with, an agreement duly stamped is chargeable to a fixed duty. Please enter the Document ID of the Agreement for Lease.

### **16.5 Property Address**

Please insert the address of the property, including County and Country. The maximum number of characters that can be inserted in each address line is 35.

For addresses in Dublin City, please select the appropriate postal code from the drop-down list.

### **16.6 Type of Instrument**

Please select from the drop-down list.

### **16.7 Adjudication**

If you tick this box you are requesting that the instrument be formally assessed under Section 20 of the Stamp Duties Consolidation Act 1999 (SDCA).

There is also a statutory requirement that the instrument be submitted for adjudication under Section 20 where certain exemptions or reliefs are claimed and this requirement is clearly set out in the sections which provide for these exemptions and reliefs. Certain other instruments (e.g. involving related parties) are adjudicated as a matter of practice. The e-stamping system will automatically flag these cases for adjudication – you do not need to tick the box for these cases.

If adjudication applies or is requested, you will receive a notification in your ROS Inbox asking you to submit the instrument for assessment along with any relevant documentation/information.

For more information, please see [Adjudication](#).

## **16.8 Expression of Doubt**

Please **only** tick this box where the conditions set out in Section 8C of the SDCA apply. Section 8C applies to instruments executed on or after 7 July 2012. For more information on Section 8C, please see [Stamp Duty and Expressions of Doubt](#).

For instruments executed before 7 July 2012, Section 8(6) of the SDCA provides that a person who may be liable to a penalty under Section 8(3) who is in doubt as to the application of law to, or the treatment for tax purposes of, any matter contained in an instrument and/or any accompanying statement may make an expression of doubt.

When the EOD box is ticked, that stamp certificate will not issue until Revenue has examined and determined on the point(s) at issue.

## **16.9 Back**

This button leads you back to the previous screen without retaining any changes made.

## **16.10 Clear**

You will be prompted to confirm that you wish to clear all the data entered.

Clicking 'Yes' will clear all entries made.

Clicking 'No' returns you to the current screen.

## **16.11 Calculate Liability**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## **17 Request Counterparts**

### **17.1 Do you wish to request counterparts?**

If you require a stamp certificate for a counterpart, please select “Yes”. You will be asked to input the number of counterparts on the next screen.

Otherwise, please select “No” to proceed to the “Summary & Calculation” screen.

### **17.2 Back**

This button leads you back to the previous screen without retaining any changes made.

## **18 Number of Counterparts**

### **18.1 Number of Counterparts required**

Please enter the number of counterparts. You will receive a stamp certificate for each counterpart.

### **18.2 Back**

This button leads you back to the previous screen without retaining any changes made.

### **18.3 Continue**

This button will retain the details you have input and lead you to the next screen. All mandatory fields must be completed - you will be informed if the screen is incomplete and red error messages will indicate where further information is required.

## 19 Summary & Calculation Screen

This screen gives you an opportunity to review the calculation of stamp duty and the data you have input before filing the return.

In the case of instruments executed on or after 7 July 2012, the return is a self-assessment return.

The “Summary & Calculation” screen displays-

- the Document ID number for your return,
- the current status of the return, and
- a summary of the selections and information input in previous screens.

In addition, a full breakdown of the duty calculated, along with any penalties/surcharge and/or interest due, is displayed, along with the due date for the payment of stamp duty.

The “List All Details” button at the bottom of the screen enables you to display all of the information input for this return.

### 19.1 Document Status

- **Pending**

This status will display until you have submitted the return through the *Sign and Submit* screen.

If you ticked the “Expression of Doubt” box, this status will display until such time as Revenue allows the stamp certificate to issue.

- **Stamped**

This status will display once the stamp certificate has issued. The stamp certificate will issue once the full liability, including any penalties/surcharge and interest due, has been discharged.

### 19.2 Return Liability

The total stamp duty calculated on your return is displayed here, along with any penalties/surcharge and interest due.

### 19.3 Surcharge

For information on surcharges, please see [Late Filing/Payment](#).

## **19.4 Interest**

For information on interest charges, please see [Late Filing/Payment](#).

## **19.5 Payment Due Date**

Payment must be received by this date to avoid any penalties/surcharges and interest.

## **19.6 List all Details**

This button allows you to list every input you have made for a return.

## **19.7 Back**

This button leads you back to the previous screen without retaining any changes made.

## **19.8 Print**

This button allows you to print off the current “Summary & Calculation” screen.