

NOTES FOR GUIDANCE

STAMP DUTIES CONSOLIDATION ACT 1999

(as amended by subsequent Acts up to and including
the Finance Act 2022)

Part 11 – Management Provisions



These notes are for guidance only and do not purport to be a definitive legal interpretation of the provisions of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999) as amended by subsequent Acts up to and including the Finance Act 2022.

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PART 11 MANAGEMENT PROVISIONS

Overview

This Part includes those provisions which were previously contained in the Stamp Duties Management Act, 1891. It is divided into 8 Chapters as follows:

- **Chapter 1** contains definitions and care and management provisions. It also sets out the scope of the provisions contained in this Part;
- **Chapter 2** sets out how moneys received for duty or fees payable by means of stamps but not appropriated to that duty or those fees are to be recovered;
- **Chapter 3** creates a number of offences in relation to the misuse of dies and stamps. In addition to these offences, sections 5 and 8 of the Forgery Act, 1913, create offences relating to the forgery of dies and the possession of forged stamps and dies. **Sections 10(5), 12(4), 128(2), 147(1) and 149(1)** also create offences as do sections 1078 and 1079 of the Taxes Consolidation Act, 1997;
- **Chapter 4** contains provisions relating to the sale, and licensing for sale, of stamps and the distribution of stamps. The Revenue Commissioners have not licensed any person to sell or deal in Revenue stamps. Neither have they appointed any person to be a distributor of revenue stamps. The 30 cent adhesive stamp on bills of exchange and promissory notes may only be purchased from the Revenue Commissioners and stamps which are impressed by means of a die on instruments may only be impressed by the Revenue Commissioners;

This Chapter also applies to postage stamps issued by An Post. The amendment to section 20 of the Finance Act, 1911, contained in Part I of the Fourth Schedule to the Postal and Telecommunications Services Act, 1983, extends to An Post the provisions contained in this Chapter (i.e. **sections 146, 148 and 150**) relating to the licensing of persons to sell stamps. Section 69 of the 1983 Act provides that **sections 147 and 149** apply to postage stamps;

- **Chapter 5** enables the Revenue Commissioners to refund or give an allowance for stamp duty already paid in certain circumstances;
- **Chapter 6** contains a number of miscellaneous provisions;
- **Chapter 7** contains provisions relating to the time limit for repayment of stamp duty, interest on repayment and time limits for enquiries and assessments by the Revenue Commissioners; and
- **Chapter 8** contains provisions for the calculation of interest on unpaid duty.

CHAPTER 1

Interpretation, Application and Care and Management

Section 135 Interpretation (Part 11)

“duty”, “office of the Commissioners”, “officer” and “stamp” are self-explanatory.

Section 136 Application (Part 11)

Part 11 applies to all—

- duties (see *section 135*), and
- fees which are for the time being directed to be collected or received by means of stamps.

The only fees which are now collected or received by means of stamps are property arbitration award fees.

Section 137 Stamp duties under care and management of the Commissioners

This section provides that all duties chargeable by law as stamp duties are to be under the care and management of the Revenue Commissioners.

Section 137A Information exchange with Property Registration Authority

This section deals with the exchange of information between the Revenue Commissioners and the Property Registration Authority. It provides for the exchange of information between the Revenue Commissioners and the Property Registration Authority as may be necessary for the performance of the functions of either body. The information is to be supplied at such intervals specified by either body.

Section 137B Information exchange with Property Services Regulatory Authority

This section provides for the provision of information within the e-stamping system to the Property Services Regulatory Authority in connection with their functions.

Section 137C Provision of information to Commissioner of Valuation

This section provides for the provision of information within the e-stamping system to the Commissioner of Valuation in connection with the performance of their functions.

CHAPTER 2

Mode of recovering money received for duty

Section 138 Moneys received for duty and not appropriated to be recoverable in High Court

No longer effective - Finance (No.2) Act 2008, Schedule 4.

CHAPTER 3

Offences

Section 139 Certain offences in relation to dies and stamps provided by the Commissioners to be offences

This section creates a number of offences in relation to the fraudulent misuse of dies and stamps. The provisions of section 1078 of the Taxes Consolidation Act 1997, apply to these offences.

Section 140 Proceedings for detection of forged dies, etc.

Where information is given before a judge of the District Court that there is just cause for suspecting a person of committing one of the offences set out in *section 139* the judge may issue a warrant to enable any premises belonging to or occupied by the suspected person, or any premises suspected of being used by the suspected person in the commission of the offence or for hiding any machinery, etc., used in the commission of the offence, to be searched.

Any machinery, etc., found during the search may be seized. On seizure the machinery, etc., must be delivered up to the Revenue Commissioners.

Section 141 Proceedings for detection of stamps stolen or obtained fraudulently

When s/he has a reasonable suspicion that stamps were stolen or fraudulently obtained a judge of the District Court may issue a warrant for the seizure of stamps concealed or deposited in his or her jurisdiction and for bringing before him or her or any other judge of the District Court within the same jurisdiction the person in whose possession or custody the stamps were found. (1)

If the person does not satisfactorily account for the possession of the stamps, or does not prove that s/he bought the stamps from the Revenue Commissioners, or a person appointed to sell and distribute stamps, or a licensed person, then the stamps are forfeited and must be delivered up to the Revenue Commissioners. (2)

However, if within 6 months of the stamps being delivered up to the Revenue Commissioners, any person proves that s/he bought them from the Revenue Commissioners or from a person appointed to sell and distribute stamps or from a licensed person and that the stamps were stolen or fraudulently obtained from him or her then the Revenue Commissioners will return the stamps to that person. (3)

Section 142 Licensed person in possession of forged stamps to be presumed guilty until contrary is shown

If forged stamps are found in the possession of a person who was duly appointed to sell and distribute stamps or licensed to sell stamps that person is presumed, until the contrary is satisfactorily proved, to have known that they were forged and to have intended to sell them. Such a person is guilty of an offence and the provisions of section 1078 of the Taxes Consolidation Act, 1997, apply to that offence. (1)

If they have cause to suspect that a person who was duly appointed to sell and distribute stamps or licensed to sell stamps has forged stamps in his or her possession, the Revenue Commissioners may by warrant authorise the search, between 9 a.m. and 7 p.m., of any premises belonging to the suspected person. If entry is not allowed voluntarily then the authorised person may break in. (2)

Any stamps found on the premises or in the custody or possession of the suspected person may be seized. (2)

If requested to do so by an authorised person, members of the Garda Síochána must assist the authorised person in the execution of the warrant. If the garda refuses that garda is liable to a penalty of €1,265. (3), (4)

Any person who refuses admittance to the premises or opposes the authorised person in the execution of the warrant is liable to a penalty of €1,265. (4)

Section 143 Mode of proceeding when stamps are seized

When stamps are seized under a warrant, the person authorised by the warrant must give a receipt for the stamps so seized and permit them to be marked if the person in whose custody or possession they were found so requests.

Section 144 Defacement of adhesive stamps

Any person who defaces an adhesive stamp is liable to a penalty of €630. The penalty will not apply, however, where the defacement was sanctioned by the Revenue Commissioners.

Section 145 Penalty for frauds in relation to duties

Any person who engages in a fraudulent act, etc., intending to defraud the State of stamp duty is guilty of an offence and the provisions of section 1078 of the Taxes Consolidation Act, 1997, apply to that offence.

CHAPTER 4

Sale of stamps

Section 146 Power to grant licences to deal in stamps

This section enables the Revenue Commissioners to license persons to sell stamps. The licence will specify the name of the licensed person and the place where that person may sell the stamps. The licensed person must give security of €1,265 to the Revenue Commissioners. Where a number of persons are carrying on business in partnership only one licence and one security is required. The security is not liable to stamp duty. (1) – (4)

The licence may be revoked at any time by the Revenue Commissioners. (4)

A notice containing the name of the licensed person together with the words “Licensed to sell stamps” must be displayed prominently on the outside of the place where the stamps are licensed to be sold. Licensed persons who fail to display the notice are liable to a penalty of €1,265. (5)

Section 147 Penalty for unauthorised dealing in stamps, etc.

A person who— (1)

- deals in stamps without being licensed to sell and distribute stamps,
- deals in stamps at a premises which is not specified in his or her licence,

is guilty of an offence and section 1078 of the Taxes Consolidation Act, 1997, applies to that offence.

A person who— (2)

- is not duly appointed to sell and distribute stamps, or

- licensed to sell stamps,

but who displays any kind of notice to the effect that s/he deals in stamps or is authorised to deal in stamps, is liable to a penalty of €1,265.

Section 148 Provisions as to determination of a licence

When the period for which the licence is granted comes to an end either because the licence has expired or been revoked or because the licensed person has died or become bankrupt, any stamps which that person had in his or her possession may be returned to the Revenue Commissioners within 6 months after the date the licence expired or was revoked or of the date of death or bankruptcy. (1)

The Revenue Commissioners may reimburse the person who returned the stamps, subject to the deduction of any discount, if they are satisfied that the stamps were in the possession of the person whose licence has expired or was revoked, or who died or became bankrupt at the relevant time for the purpose of sale and that they were obtained by that person from them or from some other person duly appointed to sell and distribute stamps or licensed to sell stamps. (2)

Section 149 Penalty for hawking stamps

Stamps may only be sold by a licensed person at the place specified in the licence. If the licensed person sells the stamps at a place not specified in the licence or an unlicensed person sells stamps s/he is guilty of an offence and section 1078 of the Taxes Consolidation Act, 1997, applies to that offence. (1)

In addition all the stamps are forfeited and must be delivered up to the Revenue Commissioners who may dispose of them as they think fit. (1)

Any person may arrest a person found committing an offence under this section and bring that person before a judge of the District Court having jurisdiction where the offence was committed. That judge will hear and determine the matter. (2)

Section 150 Discount

This section enables the Minister for Finance to sell stamps at a discount.

CHAPTER 5

Allowance for spoiled or misused stamps

Section 151 Allowance for spoiled stamps

This section enables the Revenue Commissioners to repay duty where a stamp, or stamped material, has been spoiled. The relief only applies in certain specified cases and claims for a refund must be made within 4 years—

- after the stamp is spoiled, or
- after the date the instrument is stamped, in the case of an executed instrument.

See also *section 159A* in relation to the time limits for claiming a repayment of stamp duty and *section 159B* in relation to the payment of interest on repayments.

In the case of an executed instrument—

- no action must have commenced in which the instrument could have been given in evidence, and
- the instrument must not have already been used for the purpose of registering title, and
- the instrument must be given up to be cancelled.

In addition to this section, *sections 18, 29(4)(b) and (7), 31(4), 33(2), 36(2), 50A, 53(4)(b) and (7), 77, 80(9), 81(5), 81A(9), 81AA(11), 81C(5), 83D, 83E, 83F, 84, 117(2)(b)(ii), 148(2), 152, 154 and 159A* contain refund provisions.

Section 152 Allowance for misused stamps

Where—

- an instrument has been inadvertently stamped with too much duty, or
- an instrument not liable to duty has been inadvertently stamped,

the Revenue Commissioners may refund the excess duty where a claim for the refund is made within 4 years of the date the instrument is stamped.

See also *section 159A* in relation to the time limits for claiming a repayment of stamp duty and *section 159B* in relation to the payment of interest on repayments.

Section 153 Allowance, how to be made

Allowance for spoiled or misused stamps (*sections 151 and 152*) may be made in stamps or in money at the discretion of the Revenue Commissioners.

Section 154 Stamps not wanted may be repurchased by the Commissioners

Unwanted stamps may be repurchased by the Revenue Commissioners if the Revenue Commissioners are satisfied they were properly acquired in the first place. Such stamps must be delivered up to be cancelled and the person claiming the repayment must prove to the satisfaction of the Revenue Commissioners that the stamps were purchased from them or from a person appointed to sell and distribute stamps or from a licensed person. The stamps must have been purchased within the period of 4 years before the application for a refund is made.

Section 155 Allowance for lost instruments

In certain circumstances the Revenue Commissioners will stamp a replacement instrument free of charge if the original instrument has been lost.

Where the lost instrument was stamped under the e-stamping system, the replacement instrument can be stamped, without the payment of any additional stamp duty, by downloading another stamp certificate relating to the original lost instrument and attaching the stamp certificate to the replacement instrument.

Where the lost instrument was stamped prior to the introduction of e-stamping, a stamp duty return should be filed under the e-stamping system in respect of the replacement

instrument and the following information should be submitted to the Revenue Commissioners—

- a statutory declaration by a person or persons fully cognisant of the facts covering the following points:
 - date of stamping the original instrument,
 - evidence of stamping the original instrument (where the instrument was stamped with an impressed stamp), and
 - evidence of the loss of the original instrument;
- the original or copy correspondence (if any) with the Revenue Commissioners on the stamping of the original instrument;
- the original or copy correspondence (if any) with the postal service or courier firm on the subject;
- a copy of the lost instrument, preferably of the stamped instrument;
- a copy (front and back) of the cashed cheque, bank draft or payable order relating to the payment of stamp duty in respect of the lost instrument (where the instrument was stamped with an impressed stamp);
- a substitute instrument (unstamped); and
- an undertaking that the lost instrument, if found, will be surrendered to the Revenue Commissioners.

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

CHAPTER 6

Miscellaneous

Section 156 Discontinuance of dies

If the Revenue Commissioners—

- discontinue the use of any die and give public notice of that fact in *Iris Oifigiúil*,
or
- discontinue the use of any die and replace the discontinued die with a new die and give public notice in *Iris Oifigiúil*,

the new die will come into effect on the date specified in the public notice.

An instrument which is dated and stamped with the discontinued die after the date specified in the public notice is deemed not to be duly stamped.

The discontinued die will not be a lawful die from the date specified in the public notice.

Section 157 Declarations, affidavits and oaths, how to be made

This section sets out the persons before whom statutory declarations, affidavits and oaths may be made for the purposes of this Act or any other Act for the time being in force relating to duties. The persons are the Revenue Commissioners or any person authorised by them, commissioners for oaths, peace commissioners or notaries public. The powers of commissioners for oaths is extended to solicitors who hold a practising certificate by section 72 of the Solicitors (Amendment) Act, 1994.

Section 158 Mode of granting licences

The Revenue Commissioners may authorise any person to issue on their behalf a licence or certificate under this Part or under any other Act for the time being in force in relation to duties.

Section 158A Delegation

An officer or officers, or a class of officer or officers, of the Revenue Commissioners may be authorised by the Commissioners to carry out any functions required to be done by the Commissioners under the Stamp Duties Consolidation Act 1999. (1)

The section specifically excludes those functions that should be carried out personally by the Commissioners, such as the making of Regulations, and those functions that should require written authorisation such as the carrying out of audits and inspections. (2)

Section 159 Recovery of penalties, etc.

No longer effective - Finance (No.2) Act 2008, Schedule 4.

CHAPTER 7

Time limit for repayment of stamp duty, interest on repayment and time limits for enquiries and assessments

Section 159A Time limits for claiming a repayment of stamp duty

This subsection restricts the repayment of stamp duty to a valid claim (within the meaning given in *section 159B* (see below)) made within 4 years of the date of stamping of an instrument by the Revenue Commissioners, the date a statement of liability (e.g. in the case of levies and companies capital duty) was delivered to the Revenue Commissioners, the date a young trained farmer becomes the holder of the required educational qualification (see *section 81AA(11)*) or the date a transfer order was entered in in a securities settlement system (see *section 78B*). (1)

If there is a shorter time limit in any provision of the stamp duty code (e.g. 3 years in *sections 29* and *53*), that shorter time limit will continue to apply.

This section provides for a right of appeal against Revenue decisions on refund claims. An appeal is to be made in accordance with section 949I of the Taxes Consolidation Act 1997. This means that a written notice of appeal must be given to the Tax Appeals Commission containing the details specified in that section. (1A)

This subsection provides that subsection (1) will not apply to a repayment claim arising on or before the date of the passing of Finance Act 2003, where a valid claim is made on or before 31 December 2004.. (2)

Section 159B Interest on repayments of stamp duty

Summary

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

This section came into operation by virtue of S.I. No. 514 of 2003 entitled “Finance Act 2003 (Commencement of Section 142) Order 2003” in respect of repayments made on or after 1 November 2003 other than repayments made in respect of claims for repayment made before 1 November 2003 by virtue of *section 29(4)(b)* and (7), *section 53(4)(b)* and (7) or *section 117(2)(b)* which will be repaid at the rate of interest applicable under those particular sections.

Details

“relevant date” means— (1)

- (i) the date which is 93 days after the date on which a valid claim in respect of the repayment is made to the Revenue Commissioners, or
- (ii) where the repayment is due to a mistaken assumption in the operation of stamp duty on the part of the Revenue Commissioners, the date which is the date of the payment of stamp duty, interest, a surcharge or penalty, as the case may be, which has given rise to that repayment.

“relevant document” means an instrument stamped by the Revenue Commissioners, a statement of liability delivered to the Revenue Commissioners under any provision of the Stamp Duties Consolidation Act 1999, or a transfer order entered in a securities settlement system under section 78B

“repayment” means a repayment of stamp duty including a repayment of any interest charged, surcharge imposed or penalty incurred, under any provision of the Stamp Duties Consolidation Act 1999.

No interest is payable in respect of a repayment claim made under any other provision of the Stamp Duties Consolidation Act 1999 unless the interest qualifies to be paid under this section. (2)

A repayment of stamp duty made in respect of a valid claim will carry interest payable at the rate of 0.011 per cent per day or part of a day for the period commencing on the relevant date (as defined in *subsection (1)*) and ending on the date that the repayment is made. This rate may be amended by Ministerial Order which must be laid before Dáil Éireann. (3), (8)

A claim for repayment shall be treated as a valid claim where the provisions of the Stamp Duties Consolidation Act 1999, governing the repayment claim, has been satisfied and any information required by the Revenue Commissioners in support of the claim has been furnished to them. (4)

Interest is not payable under this section where the amount is €10 or less. (5)

An entitlement to a repayment of stamp duty or interest can only arise under the provisions of the Stamp Duties Consolidation Act 1999 or section 941 of the Taxes Consolidation Act 1997 as it applies for the purposes of stamp duty. (6)

Income tax is not deductible from any payment of interest and interest is not reckoned in computing income for the purposes of the Tax Acts. (7)

The Revenue Commissioners have power to make regulations in relation to the operation of the section. (9)

Section 159C Time limits for making enquiries etc. and assessments by the Commissioners

Summary

This section restricts the period within which the Revenue Commissioners may make enquiries or raise assessments in relation to underpayments of stamp duty to a period of 4 years from the date the instrument was stamped by the Revenue Commissioners, the date the statement of liability (e.g. in the case of levies and companies capital duty) was delivered to the Revenue Commissioners or the date the transfer order referred to in section 78B was entered in a securities settlement system. This restriction does not apply where the underpayment arises from fraud or neglect. The 4 year time limit came into operation on 1 January 2005 by virtue of S.I. No. 514 of 2003 entitled “Finance Act 2003 (Commencement of Section 142) Order 2003”.

Section 63 of Finance Act 2017 extended the 4-year time limit for the making of enquiries and raising of assessments in relation to those stamp duty exemptions that are subject to clawback.

Details

“neglect” means— (1)

- in the case of an instrument or specified statement, a failure to disclose in the instrument, or as the case may be, in the specified statement, all the facts and circumstances affecting the liability to duty of such instrument or specified statement,
- in the case of an instrument to which *section 8(2)* applies, as between both the instrument and the statement referred to in that section, a failure to disclose all the facts and circumstances affecting the liability to duty of such instrument, or
- in the case of transfer order referred to in *section 78B*, a failure to enter a correct transfer order in a securities settlement system within the meaning of *section 78A*.

“relevant instrument” means an instrument stamped by the Revenue Commissioners, a specified statement delivered to the Revenue Commissioners or a transfer order referred to in section 78B.

“relevant period” means the period of 4 years commencing on-

- Subject to paragraph (b), the date the instrument was stamped by the Revenue Commissioners, (a)

- the date the statement was delivered to the Revenue Commissioners, or the date the instruction was made,
- the date the transfer order was entered or
- the last date that all of the conditions should have been met in relation to an exemption or relief. (b)

“specified statement” means -

- an account delivered to the Revenue Commissioners under *section 5* (in respect of composition duty),
- a statement that is required to be delivered to the registrar under *section 117(1)(b)* (in respect of companies capital duty), or
- a statement that is required to be delivered to the Revenue Commissioners under *Part 9* (in respect of levies (e.g. financial cards and the 2% insurance levy)).

Any enquiries or other action made or taken by the Revenue Commissioners to satisfy themselves as to the correctness of a stamp duty charge on a relevant instrument (as defined above) may not be initiated after the expiry of the relevant period (as defined above). (2)

An assessment made by the Revenue Commissioners in connection with or in relation to any relevant instrument (as defined above) may not be made after the expiry of the relevant period (as defined above). (3)

The 4 year time limit imposed by this section on the Revenue Commissioners to make enquiries, take action and raise assessments will not apply where the Revenue Commissioners have reasonable grounds for believing that any form of fraud or neglect has been committed by or on behalf of any person in connection with or in relation to any relevant instrument. (4)

CHAPTER 8

Calculation of interest on unpaid duty and other amounts

Section 159D Calculation of interest on unpaid duty and other amounts

Summary

This section provides for the rate of interest applicable on unpaid duty and other amounts, due to be paid whether before, on or after 1 April 2005, *for periods of delay arising on or after 1 April 2005*. The interest is to be calculated in accordance with the formula below based on the periods of delay set out in column 1 of the Table below.

Where the duty remains unpaid for a period of time which falls into the two periods set out in column 1 of the Table, then the interest is calculated separately for each such period and then aggregated to give the total amount of interest payable for the full period of delay.

Details

“period of delay” and “specified provision” are self-explanatory. (1)

The amount of interest chargeable is determined by the following formula— (2)

$$A \times D \times P$$

- A is the duty or other amount due and payable under a provision of this Act which remains unpaid,
- D is the number of days (including part of a day) forming the period of delay, and
- P is the appropriate percentage in column (2) of the Table below opposite the period of delay in column (1).

Table	
(Period)	(Percentage)
(1)	(2)
From 1 April 2005 to 30 June 2009	0.0273%
From 1 July 2009 to the date of payment	0.0219%