



Taxpayer Reference Number

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Oifig na gCoimisinéirí Ioncaim  
Rannóg na gCásanna Móra  
Corparáideacha  
Radharc an Chaisleáin  
52-57 Sráid Sheoirse Mhór Theas  
Baile Átha Cliath 2, D02 HF50  
Éire

Office of the Revenue Commissioners  
Large Corporates Division  
Castle View  
52-57 South Great George's Street  
Dublin 2, D02 HF50  
Ireland

## STAMP DUTY ON CHARGE CARDS

### Section 124 Stamp Duties Consolidation Act 1999

Statement of duty payable in respect of charge cards maintained at any time during the period  
2 April 2023 to 31 December 2023

Name of Promoter

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A. Total number of valid cards including replacement cards

\_\_\_\_\_

Total of cards that are replacement cards arising from: (see notes)

(a) \_\_\_\_\_

(b) \_\_\_\_\_

(c) \_\_\_\_\_

B. Total replacement cards [=a+b+c]

\_\_\_\_\_

C. Number of cards that are not replacement cards: [=A-B]

\_\_\_\_\_

Less number of: (see notes)

(i) \_\_\_\_\_

(ii) \_\_\_\_\_

(iii) \_\_\_\_\_

(iv) \_\_\_\_\_

D. Total number of cards liable to duty

\_\_\_\_\_

E. Total duty payable at the rate of €22.50 per card [D x €22.50]:

€ \_\_\_\_\_

Method of Payment - Revpay

Value Date

\_\_\_\_/\_\_\_\_/\_\_\_\_

### Declaration

I declare that to the best of my knowledge, the above is a full and true statement of the Stamp Duty payable in respect of charge cards of the period stated.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Following the period of charge this statement must be delivered and payment made to the Revenue Commissioners by 31 January 2024.

## Notes

### PAYMENT

**You can make payments on ROS in five easy steps:**

**Step 1:** Go to the My Services page on the ROS home page. Click `**Submit a Payment**` you will be asked to select a payment type.

**Step 2:** Click `**Tax Payment/Declaration**` and you will be presented with a tab to `**Select Tax Type**` from a drop down menu. Scroll down through the list to select the tax you wish to pay.

**Step 3:** Click `**Make a payment**` and insert the payment details for the tax selected.

**Step 4:** Select from one of the following payment options:

- Credit card
- Debit card
- a once off debit – a 'Single Debit Instruction (SDI)' using a bank account

**Step 5:** You will receive a payment acknowledgment. This completes the payment process. When a ROS customer or agent makes a payment they will receive a ROS Inbox Message notifying them of the payment.

**Total of cards that are replacement cards arising from:**

- (a) The transfer of an account from another financial institution **per letters of closure**.
- (b) The internal transfer/upgrade of an existing account.
- (c) New accounts created as a result of lost/stolen cards.

**Number of accounts that are not replacement accounts: [=a-b]**

- (i) Cards maintained by foreign diplomats/embassies.
- (ii) Cards in names of deceased cardholders.
- (iii) Cards which have been returned unused in the year of charge and there have been no transactions on the account since it was opened.
- (iv) Accounts closed as bad debts.

**DUE DATES** for payment and filing returns

The statement must be delivered and payment made to the Office of the Revenue Commissioners at the Return Address by the following date.

Final Tax	31 January 2024
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### LATE PAYMENTS

On failure to lodge the statement by the due date, or to pay the duty by the due date, interest in accordance with section 159D SDCA 1999 is chargeable from the due date for each day or part of a day that the duty remains unpaid. In addition a surcharge under Section 126(c) SDCA 1999 may apply..