



## ACC MARKS ANNIVERSARY OF MAGNA CARTA IN IRELAND

On 16 November 2016, the Irish chapter of the Association of Corporate Counsel (ACC) hosted an event to mark the 800<sup>th</sup> anniversary of the *Magna Carta Hiberniae*. The venue was the former House of Lords at College Green, Dublin, which was the upper house of the parliament of Ireland from 1730 until the *Act of Union* in 1801.

Guest speakers included British Ambassador Robin Barnett, Ken Murphy (director general, Law Society) and Dr Peter Crooks (assistant professor of medieval studies at Trinity College Dublin).



Ken Murphy (director general), British Ambassador Robin Barnett, Michael Kealey (in-house counsel, DMG Media), Dr Peter Crooks (guest speaker) and Patrick Ambrose (ACC country representative)

PIC: DAVID MURPHY

## REVISED STAMP DUTY 'HELP TEXT'

Revenue released a revised 'help text' for stamp duty returns on 26 November 2016. It can be accessed by clicking on the 'form help' icon on the top left-hand corner of each screen on the [eStamping return](#).

If you have any comments on the content of the revised help text, Revenue would like to hear from you – email [stampduty@revenue.ie](mailto:stampduty@revenue.ie) and insert 'help text' in the subject line.

Revenue updates and adds information on an ongoing basis to the [stamp duty webpages](#). Revenue would like to hear from you if you have any comments on the content of the webpages – email [stampduty@revenue.ie](mailto:stampduty@revenue.ie) and insert 'stamp duty website content' in the subject line.

In response to some common requests, Revenue advises as follows:

- It is possible for filers to amend a stamp duty return where errors, changed circumstances, etc, come to light that affect the return original-

ly filed. Information on how to amend a return is available on [www.revenue.ie/en/tax/stamp-duty/e-stamping/amended-return.html](http://www.revenue.ie/en/tax/stamp-duty/e-stamping/amended-return.html).

- Revenue does not automatically make stamp duty refunds. If you consider that a refund is due, you must apply in writing to the National Stamp Duty Office – more information is available on [www.revenue.ie/en/tax/stamp-duty/refunds.html](http://www.revenue.ie/en/tax/stamp-duty/refunds.html).
- Information on current rates of stamp duty is available on [www.revenue.ie/en/tax/stamp-duty/rates.html](http://www.revenue.ie/en/tax/stamp-duty/rates.html). Information on rates of stamp duty applicable to conveyances/transfers of residential and non-residential property since 4 August 1973 is available on [www.revenue.ie/en/tax/stamp-duty/former-residential-rates-stamp-duty.html](http://www.revenue.ie/en/tax/stamp-duty/former-residential-rates-stamp-duty.html) and [www.revenue.ie/en/tax/stamp-duty/former-non-residential-rates-stamp-duty.html](http://www.revenue.ie/en/tax/stamp-duty/former-non-residential-rates-stamp-duty.html).

- Revenue gets many queries about tax numbers. The most common queries are addressed at [www.revenue.ie/en/tax/stamp-duty/tax-reference-numbers-note.html](http://www.revenue.ie/en/tax/stamp-duty/tax-reference-numbers-note.html).

The only circumstances where the National Stamp Duty Office should need to be contacted are where:

- An individual has a PPS number, but that number has not been registered for tax with Revenue,
- An individual registered as a stamp-duty-only customer prior to 7 December 2015 and has not, since then, registered for any other tax with Revenue,
- A person other than an individual (that is, a foreign company) that is not liable to corporation tax, income tax, VAT, etc, and that does not have an Irish tax reference number,
- A foreign company allocated a dedicated stamp-duty cus-

tomers number (that is, number prefixed by the letter 'S') prior to 7 December 2015 that has not, since then, been registered for any other tax with Revenue.

An individual's PPS number is always quoted on official correspondence from Revenue (such as a tax credit certificate or a PAYE balancing statement/end of year review or a notice of assessment).

An individual's PPS number will also be mentioned on any correspondence between that individual and their social welfare office/Department of Social Protection. Sight of such correspondence, with the tax information blacked out should the person so wish, provides confirmation that the number is valid.

More information is available on [www.revenue.ie/en/tax/stamp-duty/tax-reference-numbers-note.html](http://www.revenue.ie/en/tax/stamp-duty/tax-reference-numbers-note.html).