

**Advice of Receipt of Rent or Payment in the Nature of Rent**

**Clawback of Stamp Duty Exemption/Relief granted under Section 91, 91A, 92, 92A and 92B of the Stamp Duties Consolidation Act, 1999**

*This notification should be accompanied by (i) copy of the deed of conveyance/lease, including related contracts, in respect of which exemption/relief was granted, and (ii) payment of the penalty.*

**Part 1 - Notification of Payment**

(To be completed by person who receives the rent or payment in the nature of rent other than rent in consideration for the provision, on or after 6 April 2001 (on or after 1 April 2004 in respect of section 91A), of furnished residential accommodation in part of the house/apartment)

Stamp Duty Ref. No. (if any): \_\_\_\_\_

Name of recipient (in block capitals): \_\_\_\_\_

Address of recipient: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Status of recipient (delete as appropriate) **Owner/Agent**

If "Agent" for another, name and address of owner: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature of recipient: \_\_\_\_\_ Date: \_\_\_\_\_

**Part 2: Calculation of Penalty**

(The penalty comprises the amount of stamp duty to be clawed back and any interest due\*)

**Calculation of clawback**

(a) Total purchase price: € \_\_\_\_\_

(b) **Less** any Value-Added Tax: € \_\_\_\_\_

(c) Net purchase price [(a) - (b)]: € \_\_\_\_\_

(d) Amount of duty payable on net purchase price had exemption/relief not been granted: € \_\_\_\_\_

(e) **Less** any stamp duty already paid: € \_\_\_\_\_

(f) Amount of clawback [(d) - (e)]: € \_\_\_\_\_

**Calculation of Interest due**

(g) From / / to / / € \_\_\_\_\_

Total amount due (amount of clawback plus interest [(f) + (g)]: € \_\_\_\_\_

\_\_\_\_\_  
\* Interest is chargeable at the rate of 0.0219% per day from 1 July 2009 (0.0273% per day from 1 April 2005 until 30 June 2009, 0.0322% per day from 1 September 2002) from the date the payment (i.e. rent or payment in the nature of rent) is first received to the date the amount of clawback is remitted.