

**IMPORTANT INFORMATION**  
**COMMERCIAL LEASE RETURN FORM**

- **Who is statutorily required to submit a Commercial Lease Return Form?**  
– Any tenant (includes person, company, organisation or public body) that takes out a commercial lease and receives a Stamp Certificate from the Revenue Commissioners following the making of a stamp duty return.
- **What is included in the meaning of a commercial lease?** – office, retail, industrial, most agricultural or land leases – in fact virtually all leases where a stamp duty return is made to the Revenue Commissioners are included.
- **Where do I submit a commercial lease return** – go to [www.psr.ie](http://www.psr.ie) and submit your commercial lease information using the on-line form.
- **When** – commercial lease returns must be registered within 30 days of receiving the Stamp Duty Certificate (also known as a Revenue Document ID number; eg. 1800881882U)
- **Why** – Section 88 of the Property Services (Regulation) Act 2011 makes it a legal requirement on tenants of commercial leases to submit the required information. The form must be submitted on-line only at [www.psr.ie](http://www.psr.ie)

**NB - There is no need to submit a return regarding an “Agreement to Lease” or a Licence – however when the Agreement to Lease comes into effect as a Lease then the required return must be made.**

**Useful links:** Valuation Office: [www.valoff.ie](http://www.valoff.ie)

Stamping Office: [www.revenue.ie](http://www.revenue.ie)

The PSRA is here to help, please contact us at [Commlease@psr.ie](mailto:Commlease@psr.ie).