



The Delivery by Mail of Stamped Instruments — Permanent Suspension of Registered Post

1. BACKGROUND

Until 1989 it had been the practice of the Revenue Commissioners to use registered post when returning stamped instruments to taxpayers and their agents. This use of registered post had to be suspended late in 1988 because of an industrial dispute in An Post and documents were despatched by ordinary post. The experience with the security of the ordinary post was sufficiently satisfactory during the period of the dispute to justify a subsequent pilot study involving the general suspension of the use of registered post for a trial period.

2. RESULTS OF THE PILOT STUDY

The operation of the pilot study has been reviewed and the results are very positive —

- there has been no increase in the number of instruments mislaid in the post — the incidence of loss continues to be very low;

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- there appears to be an overwhelming acceptance by taxpayers and their agents that the use of non-registered post is adequately reliable;
- no cases have been brought to the attention of the Revenue Commissioners where taxpayers suffered significant financial loss due to the loss of instruments;
- administrative savings and savings on postal costs have been significant;

3. IMPLICATIONS

These results indicate that —

- the ordinary postal service is highly reliable and as a result the probability of the loss of instruments is very low;
- in the unlikely event of the loss of instruments the damage caused to a taxpayer is unlikely to be significant and is in general easily remedied;



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- given the low probability of loss and the fact that where loss of an instrument does occur the cost to the taxpayer is, in general, small the very significant costs associated with returning all instruments by registered post cannot be justified given the duty of the Revenue Commissioners to conduct their care and management functions in a cost effective manner;
- the administration associated with the use of registered post makes a large and, in the view of the Revenue Commissioners, unnecessary demand on staff resources which detracts from the postal stamping service and from administration of taxes generally.

Accordingly the Revenue Commissioners have decided permanently to suspend the use of registered post for the return of stamped instruments. All instruments submitted through the postal stamping service will be returned to taxpayers or their agents by ordinary post.

4. ALTERNATIVE ARRANGEMENTS

While the Revenue Commissioners are satisfied that in all the circumstances the use of the ordinary postal service is an adequate method of returning instruments to taxpayers or their agents



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some people may wish to take special precautions. In such cases the Revenue Commissioners will provide facilities so that instruments can be collected from the Stamp Duty offices in Dublin or Cork. Where taxpayers or their agents wish to avail of this service they should indicate as such when submitting the instruments for stamping so that they can be contacted by the Stamp Duty Office when the instruments are ready for collection.

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