

*If I have a problem in relation to court fees/ excise duty who can I contact?*

Should any difficulty arise in the course of your dealings, you should contact

**Dublin:** the Stamp Office Manager at (01) 888 6108

Office opening times: 9.30 a.m. to 4.30 p. m. Monday to Friday excluding Bank Holidays and Public Holidays.

**Other Locations:** the Chief Clerk of the relevant District Court Office or the County Registrar in the case of Wicklow and Wexford Circuit Court offices.

**Other useful information leaflets:**

*District Court Licensing and other applications— Wall Chart*

*A Guide to Small Claims*

*Setting proceedings down for trial in the High Court.*

All Courts Service publications are available on our website [www.courts.ie](http://www.courts.ie)

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This is an information leaflet. It is not intended to be a legally binding document nor is it an interpretation of legislation. If you need legal advice please contact a solicitor.



An tSeirbhís Chúirteanna  
Courts Service

# Guide to the payment of court fees and excise duty.

## Court Fees and Excise Duty

Court fees must be paid by persons using the courts for many of the operations carried out by each of the court offices. They are fixed by the Minister for Justice, & Law Reform with the agreement of the Minister for Finance and are published in documents known as Court Fees Orders. In certain types of cases, such as those involving criminal offences, court fees are not payable and certain parties do not have to pay court fees. Further details can be found in the Court Fees Orders.

Court fees are paid in the form of franks which are stamped onto the relevant court document. They can be paid in most District Court offices and in Wicklow and Wexford Circuit Court offices. In the Dublin Metropolitan District Court stamping facilities are available in the Stamp Counter, Central Accounts Office, 1st Floor, Áras Uí Dhálaigh, Inns Quay, Dublin 7, and in Swords and Dun Laoghaire District Court offices.

*Where can I find details of the court fees payable?*

The current fees are set out in Court Fees Orders, details of which are available on the Courts Service website [www.courts.ie](http://www.courts.ie)

*Where can I get copies of the Court Fees Order?*

They are published by the Stationery Office and can be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2.  
Tel: Mail Order (01) 647 6000 or through any bookseller.

*Are court fees the only fees dealt with in court offices?*

No. There are instances where, in addition to court fees, excise duty is also payable. Excise duties are taxes imposed in various Finance Acts. Certain excise duties are collected by the Courts Service for and on behalf of the Revenue Commissioners. Excise duty is also paid in the court office. Where it is payable, the total amount due including the court fee, is affixed as one single franked amount onto the document.

*Where can I find details of excise duty payable?*

Information regarding excise duties collected by the Courts Service on behalf of the Revenue Commissioners can be obtained by contacting the Revenue Commissioners, Stamping Building, Dublin Castle, Dublin 2. Tel: (01) 647 5000 and on the Revenue Commissioners website [www.revenue.ie](http://www.revenue.ie)

*What method of payment is acceptable for the payment of court fees and excise duty?*

Any of the following methods:

- (a) Cash
- (b) Bank Draft
- (c) Postal Money Order
- (d) Cheque
  - (i) Law Agent/solicitor/cost accountant
  - (ii) Personal cheque up to the limit of €130 accompanied by a current bankers card.

Payment by cheque, bank draft, postal money order or personal cheque should be made payable to the *Chief Clerk* of the relevant District Court office. Payments to the Wicklow and Wexford Circuit Court offices should be made payable to the *County Registrar*.

*Can I pay court fees and excise duty by post?*

Yes, if you observe the following procedure:

- (1) enclose the relevant document and correct remittance
- (2) ensure the document and correct remittance are posted in plenty of time to allow for return, especially in cases where there are time limits for lodgement of documents
- (3) supply a contact telephone number with your application
- (4) the payment must be by bank draft, postal money order, or cheque. Personal cheques will not be accepted when payments are made by post.

**N.B. Cash must not be sent through the post**

*What happens if I make a mistake and the wrong amount is stamped?*

Mistakes will only be dealt with as they occur at the counter and the cashier is notified before you leave the counter. If you discover an error after you leave the counter you can apply for a refund. Where possible and if necessary, the staff in the relevant office will provide documentary evidence or a report to support your application for a refund.

*In what circumstances will a refund of a court fee be due?*

- (a) the court fee has been imposed, collected or over paid arising from and administrative error of the Courts Service.
- (b) The document on which the fee is paid does not require a fee under the Fees Order.

*How do I apply for a refund of court fees?*

You submit the document on which you are seeking a refund together with the required application form which is available on the Courts Service website or from any court office, to the:

Finance Directorate  
The Courts Service  
15/24 Phoenix Street North  
Smithfield, Dublin 7.

*How to I apply for a refund of excise duty?*

You must first have your document marked "fit for refund" in the office where the document was due to be lodged and then you can apply to the following office for a refund of excise duty:

Office of the Revenue Commissioners  
Central Repayments Section,  
Plantation, Monaghan Town, Co Monaghan  
Telephone: 047—81486/81425

*How can I help the office to provide a speedy and efficient service?*

Mark your documents with the correct fee before approaching the cashier

Where you wish to pay by cheque please ensure that:

- (i) the cheque is signed
- (ii) the amount in figures matches the amount in words
- (iii) the amount on the cheque is the amount due

Where a law agent/solicitor/cost accountant is paying with a client's cheque, the names and addresses of both the client and the law agent/solicitor/cost accountant should be written on the back of the cheque.

Where a law agent's/solicitor's/cost accountant's cheque is presented for payment and it is not clear that it is a law agent's/solicitor's/cost accountant's cheque the address of the law agent/solicitor/cost accountant should be written on the back of the cheque.