Value Added Tax (VAT) Repayment Offset

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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1 VAT Repayment Offset Changes

With effect from 25 November 2019, Customers have the opportunity to offset a VAT repayment to another period or tax-head by marking the tick box provided on the ROS offset screen. The free text box for any offset instruction is no longer available.

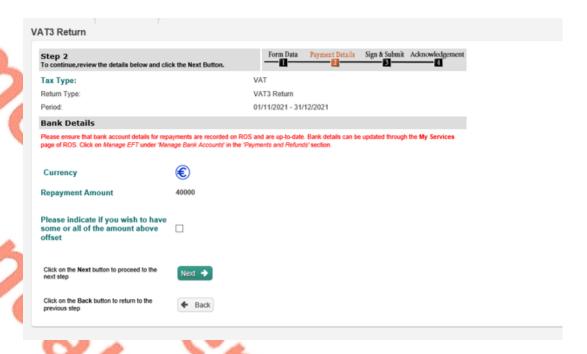


Figure 1: Screenshot showing ROS screen with option to offset

Where the Customer checks the offset box, the Customer can 'select' the taxhead, period and the amount they wish to offset in the offset instruction boxes which will be presented. The Customer can specify a maximum of two offset instructions from a dropdown menu for the current and/or future periods only.

The offsets will be determined by the Customer's registrations and are limited to the following Tax-heads and Periods.

Tax-Head	Periods Available for Offset
Employer IT/PRSI/USC/LPT	Current Period and Current Period -1
VAT	Current Period and Current Period +1
IT	Current Period and Current Period -1
СТ	Current Period and Current Period -1
RCT	Current Period and Current Period -1

Please note, a CT return will need to have issued at some stage for any CT periods to appear. If the person is newly registered for CT and no return has ever issued to them, then no period will appear.

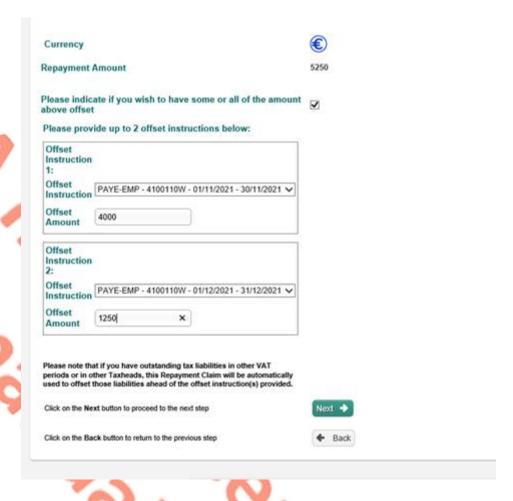


Figure 2: Screenshot showing offset instruction screen on ROS

The Employer IT and VAT offset list has been enhanced to include registration number to assist allocate off-sets in cases with multiple VAT/Employer IT registrations e.g. a Customer with 2 Employer IT numbers will display 4 periods available for off-set with 2 distinctive Reg Numbers and the same for VAT.

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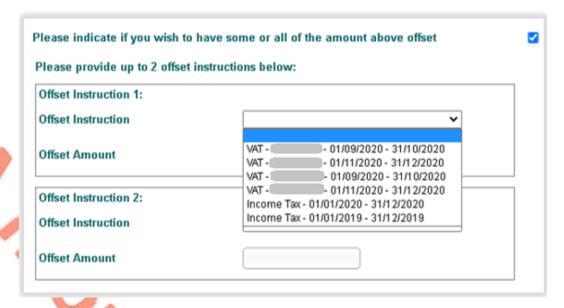


Figure 3: Ros Offset Screen displaying Offset options for Multi registered VAT customer

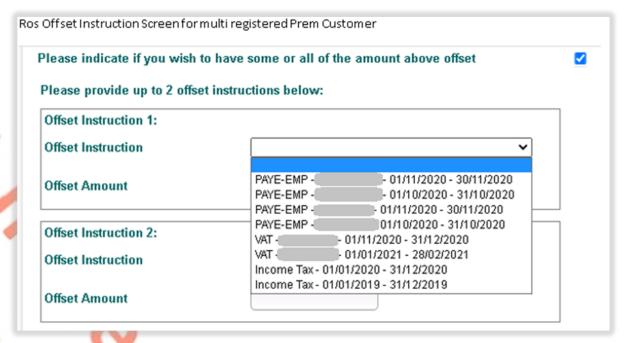


Figure 4: ROS Offset Screen displaying offset options for Multi registered Employer IT Customer

As displayed in the ROS screenshot in Figure 2, the Customer will be informed that, where there is outstanding debt, the VAT Claim will be automatically used to offset those liabilities ahead of any offset instruction(s) provided.

Where there is no outstanding liability other than that specified in the instruction, the claim will be offset in accordance with the instruction automatically, once the VAT claim has been validated.

The customer is informed as to how their VAT3 Claim was offset through the generation and issue of a Statement of Account which outlines details of the offset.

The development to automate VAT Repayment offsets, where a customer selects and provides a specific offset instruction, should result in speedier processing of VAT Repayments.

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[...]

Tax and Duty Manual