

## Value Added Tax (VAT) Repayment Offset

Document updated December 2021

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A more recent version of this manual is available

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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.

**VAT3 Return**

**Step 2**  
To continue, review the details below and click the Next Button.

Form Data **Payment Details** Sign & Submit Acknowledgement

Tax Type: VAT  
Return Type: VAT3 Return  
Period: 01/11/2021 - 31/12/2021

**Bank Details**

Please ensure that bank account details for repayments are recorded on ROS and are up-to-date. Bank details can be updated through the My Services page of ROS. Click on Manage EFT under 'Manage Bank Accounts' in the 'Payments and Refunds' section.

Currency: €  
Repayment Amount: 40000

Please indicate if you wish to have some or all of the amount above offset

Click on the Next button to proceed to the next step **Next** →  
Click on the Back button to return to the previous step ← **Back**

Figure 1: Screenshot showing ROS screen with option to offset

Where the Customer checks the offset box, the Customer can 'select' the tax-head, 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
CT	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.

Currency €

Repayment Amount 5250

Please indicate if you wish to have some or all of the amount above offset

Please provide up to 2 offset instructions below:

Offset Instruction 1:  
Offset Instruction PAYE-EMP - 4100110W - 01/11/2021 - 30/11/2021  
Offset Amount

Offset Instruction 2:  
Offset Instruction PAYE-EMP - 4100110W - 01/12/2021 - 31/12/2021  
Offset Amount

Please note that if you have outstanding tax liabilities in other VAT periods or in other Taxheads, this Repayment Claim will be automatically used to offset those liabilities ahead of the offset instruction(s) provided.

Click on the Next button to proceed to the next step Next →

Click on the Back button to return to the previous step ← Back

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.

Please indicate if you wish to have some or all of the amount above offset

Please provide up to 2 offset instructions below:

**Offset Instruction 1:**

Offset Instruction

Offset Amount

**Offset Instruction 2:**

Offset Instruction

Offset Amount

VAT - [REDACTED] - 01/09/2020 - 31/10/2020

VAT - [REDACTED] - 01/11/2020 - 31/12/2020

VAT - [REDACTED] - 01/09/2020 - 31/10/2020

VAT - [REDACTED] - 01/11/2020 - 31/12/2020

Income Tax - 01/01/2020 - 31/12/2020

Income Tax - 01/01/2019 - 31/12/2019

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

A more recent version of this manual is available.

Ros Offset Instruction Screen for multi registered Prem Customer

Please indicate if you wish to have some or all of the amount above offset

Please provide up to 2 offset instructions below:

**Offset Instruction 1:**

Offset Instruction

Offset Amount

**Offset Instruction 2:**

Offset Instruction

Offset Amount

PAYE-EMP - [REDACTED] - 01/11/2020 - 30/11/2020
PAYE-EMP - [REDACTED] - 01/10/2020 - 31/10/2020
PAYE-EMP - [REDACTED] - 01/11/2020 - 30/11/2020
PAYE-EMP - [REDACTED] - 01/10/2020 - 31/10/2020
VAT - [REDACTED] - 01/11/2020 - 31/12/2020
VAT - [REDACTED] - 01/01/2021 - 28/02/2021
Income Tax - 01/01/2020 - 31/12/2020
Income Tax - 01/01/2019 - 31/12/2019

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.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]