

**Procedures to Follow When
Issuing VAT S110
Estimates/Amended Estimates**

**A more recent version of this
manual is available.**

Updated February 2016

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Part 1 - Guide When Issuing VAT Estimates

1. Introduction

- 1.1 This guideline concerns the raising of VAT Estimates in the absence of filed VAT returns.
- 1.2 Caseworkers will be aware of the collection and compliance difficulties that can arise when a taxpayer fails to submit their VAT return on time. Failure to submit the return by the due date may be an indication of a significant balance outstanding. If the taxpayer is an annual remitter and has not filed the VAT return by the due date, it may be an indication of a significant balance outstanding due to inadequate Direct Debit payments during the year. Clearly, an early intervention is required where there is a possibility that Revenue may be at risk.
- 1.3 In order to provide an effective method of early intervention in appropriate cases where a taxpayer has not submitted a VAT Return, Section 110 of the VAT Consolidation Act 2010 allows caseworkers to raise a VAT Estimate.
- 1.4 For taxpayers who are bi-monthly remitters, the VAT 3 and payment is due on 19th of the month following the taxable period (e.g. 1st November 2015 to 31st December 2015 – return and payment due on 19th January 2016).

Smaller companies/customers may be eligible for reduced frequency of filing VAT returns and payments. For those companies/customers availing of these arrangements, the following rules apply:

- Businesses making total annual VAT payments of less than €3,000 are eligible to file VAT returns and make payments on a 6 monthly basis;
- Businesses making total annual VAT payments of between €3,000 and €14,400 are eligible to file VAT returns and make payments on a 4 monthly basis. For more information, see eBrief 96/2014

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

[...]

2. Scope

These guidelines are for all staff engaged in Debt Management caseworking and may be supplemented, as necessary, by local instructions in the Collector-General's Division or in a Region to reflect particular concerns in the various areas.

3. Procedures for Issuing a VAT Estimate

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

[...]

Part 2 - Procedures for Issuing an Amended VAT Estimate

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

[...]

Appendix 1 - Produce a VAT Estimate Notice

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

[...]

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Appendix 2 – Notice of Estimation of Value Added Tax Payable

In all correspondence please quote:
Registration No:

Office of the Revenue Commissioners
Collector Generals Division
Sarsfield House
Francis Street
Limerick

Enquiries: 1890 20 30 70

Date:

NOTICE OF ESTIMATION OF VALUE ADDED TAX PAYABLE

Dear Sir/Madam,

My records indicate you did not make a return or payment, for the period(s) shown below. This may be an oversight and, if so, you should forward the relevant return and payment to me immediately. If your payment and return have crossed in the post, please disregard the remainder of this notice.

In the absence of a return, the Revenue Commissioners have estimated the amount(s) that should have been paid by you.

Details of these amount(s) are set out below:

PERIOD	TOTAL
--------	-------

Rounded Total €:

This estimate will be withdrawn upon receipt of the return and full payment, or a return declaring a NIL liability. You may appeal in writing within 14 days of the date of issue if you believe that you are not obliged to submit a return. If you pay the estimated tax you are still obliged to submit a completed return for the period(s).

You should be aware that if you do not make a payment or return as required for the period(s) shown, the Revenue Commissioners will use, without further notice, the enforcement measures available to collect the debt as estimated. [Details of the enforcement measures are set out on the reverse side of this notice]. This will result in you being liable to payment of costs and interest in addition to payment of the tax amount(s).

I will allow you 14 days from the date of this notice to fully resolve this matter before I take further action.

Yours faithfully,

Michael Gladney
Collector-General

€ Payslip

VAT EST

The amount entered below is to be credited against Value Added Tax for the period(s) indicated.

Signed: _____

Date: _____

Name: _____

Registration No:

Period:

Appendix 3 – Amended Notice of Estimation of Value Added Tax Payable

In all correspondence please quote:
Registration No:

Office of the Revenue Commissioners
Collector General's Division
Sarsfield House
Francis Street
Limerick

Enquiries: 1890 20 30 70

Date:

AMENDED NOTICE OF ESTIMATION OF VALUE ADDED TAX PAYABLE

Dear Sir/Madam,

I have not received a return from you in respect of the Value Added Tax period(s) listed below. In the absence of a return, the Revenue Commissioners have estimated the amount that should have been paid by you. Details of these amount(s) are set out below:

PERIOD(S)	Amount of Estimate	Amount Paid/Credited	Balance
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Rounded Total €:

This estimate, which replaces the previous estimate(s) for the period(s) stated, will be withdrawn upon receipt of the return(s) and full payment, or a return(s) declaring a NIL liability. You may appeal in writing within **14 days** of the date of issue if you believe you are not obliged to submit a return. If you pay the estimated tax you are still obliged to submit a completed return for the period(s).

You should be aware that if you do not make a payment or return as required for the period(s) shown, the Revenue Commissioners will use, without further notice, the enforcement measures available to collect the debt as estimated. [Details of the enforcement measures are set out on the reverse side of this notice]. This will result in you being liable to payment of costs and interest in addition to payment of the tax amount(s).

I will allow you 14 days from the date of this notice to fully resolve this matter before I take further action.

Please disregard this notice if the return(s) and payment(s) crossed in the post.

Yours faithfully,

Authorised Officer

€ Payslip

VAT EST

The amount entered below is to be credited against Value Added Tax for the period(s) indicated.

Signed: _____

Date: _____

Name: _____

Registration No: _____

Period: _____