

Procedures to follow when issuing VAT S110 Estimates/ Amended Estimates

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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 CG 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 CG 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 2024 to 31 December 2024 – return and payment due on 19 January 2025).

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

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 Divisional Office to reflect particular concerns in the various areas.

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