

PAYE Refunds

Failure by employer to furnish P35, P45 or P60

Part 42-04-15

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With the introduction of real time reporting from 1 January 2019, Forms P35, P45 and P60 have been abolished. Consequently, the content in this manual does not apply to 2019 and following years.

Claims up to 2018

The following paragraphs deal with refunds of tax and USC in cases where employers failed to furnish P35, P45 or P60 forms up to, and including, the tax year 2018:

Although it is essential that, as far as possible, the documents prescribed by law should form the basis for repayment of tax and/or USC deducted under PAYE, cases arise where, because of failure on the part of the employer to furnish these documents (either to the taxpayer or to Revenue), such evidence is not available. The practice in such cases is to try to get the evidence with the co-operation of the employer by letter, phone or a call from the audit officer.

Where comprehensive efforts have failed to obtain the employer's co-operation in this area, Revenue **if satisfied that an overpayment of tax and/or USC has occurred to the employee** should advance the repayment claim. Repayment in such cases of limited information should be authorised by Revenue. While exercising constant vigilance against possible fraud, real and genuine entitlements of employees must be acknowledged and not denied.

Failure by employers to submit required documents should, of course, be advised to the relevant division for appropriate action.