

Self-Assessed Taxes Refunds Procedures

Part 41-00-40

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A more recent version of this manual is available.

Summary

This instruction summarises the processing of refunds for income, corporation and capital gains taxes (the self-assessed taxes).

As refunds are issued promptly, customers (or their agents) who want to have their refund offset against other liabilities should notify their instructions for offset on ROS when filing the relevant return. In such situations, it is important that the offset tickbox is marked, **before** submitting the return.

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