

Self-Assessed Taxes Refunds Procedures

Part 41-00-40

Document last updated May 2019

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 preliminary tax for the following year should notify their instructions for offset on ROS when filing the relevant return. In such situations, it is important that a “Statement of Net Liabilities” is submitted with the return giving rise to the refund.

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

[...]

A more recent version of this manual is available.