

Redundancy Rebates and Tax Payment Difficulties

Where a business is awaiting a statutory redundancy rebate and it is experiencing particular difficulties in meeting its tax obligations because of a delay in receiving the repayment, then subject to satisfactory evidence being provided of the repayment due and its quantum, Revenue will be accommodating in deferring, for a reasonable period, collection or enforcement action that would otherwise ensue in the event of delayed payment of tax. To facilitate the speedy putting in place of arrangements that will allow for such an accommodation the business should provide an authorisation for payment of the rebate direct to Revenue using the form agreed between Revenue and the Department of Enterprise, Trade and Innovation, which can be found below.

1. The completed form ([Application Form](#)) should be forwarded directly to the Revenue caseworker involved in managing your case, if you are unsure who is managing your case, contact the Collector General's Office at 1890 20 30 70. (+ 00353 61 488 000 for international callers) before you complete the form.
2. Upon receipt, Revenue will verify with the Department of Enterprise, Trade and Innovation that the amount stated is available and forward the form to the Department, together with the Revenue caseworker's contact details to facilitate the submission of the payment, directly from the Department of Enterprise, Trade and Innovation to Revenue, when the rebate is processed by that Department.

**Authorisation to the Department of Enterprise, Trade and Innovation to
pay a redundancy rebate to the Revenue Commissioners**

1. Revenue Customer Details [To be completed by business/individual]

Tax Registration Number:
Name of Registered Business/individual:
Address of the Business /Individual:

2. Rebate Due

Total amount due to the above named business/individual is as follows [please insert amount]: € _____
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3. Authorisation by Business/Individual

I hereby authorise the Department of Enterprise, Trade and Innovation to pay the rebate due to the above named business/individual totalling € _____ to the Revenue Commissioners and for that payment to be allocated to the Revenue account as set out below.

Signed: _____ Please Print Name: _____

Position held (Director/Partner etc.): _____

Date: _____

4. Allocation of Payment (To be completed by business/individual)

Please allocate the above rebate to my Revenue account as follows:		
VAT Tax Period/s _____	Amount	€ _____
PAYE Tax Period/s _____	Amount	€ _____
Other Specify _____	Amount	€ _____

This matter is being dealt with by the following Revenue Official:

Name: _____ Telephone: _____

E mail: _____@revenue.ie