

## Value Added Tax (VAT) Repayment Offset

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A more recent version of this manual is available.

# 1 VAT Repayment Offset Changes

## 1.1 General Offset

Where a customer files a VAT3 return via ROS, the customer will have the opportunity to offset any resulting VAT repayment (T4 amount) to another period or tax-head by marking the tick box provided on the ROS offset screen.

The free text box for any offset instruction is no longer available.

The screenshot shows the 'VAT3 Return' interface on the ROS system. It is at 'Step 2' of a four-step process: Form Data, Payment Details (current), Sign & Submit, and Acknowledgement. The 'Tax Type' is VAT, 'Return Type' is VAT3 Return, and the 'Period' is 01/11/2021 - 31/12/2021. Under 'Bank Details', there is a note about ensuring bank account details are up-to-date. The 'Currency' is set to Euro (€) and the 'Repayment Amount' is 40000. A red box highlights a section with the text: 'Please indicate if you wish to have some or all of the amount above offset' followed by an unchecked checkbox. At the bottom, there are 'Next' and 'Back' buttons.

Figure 1: Screenshot showing the Offset request tick-box on ROS

Where the Customer checks the offset box, the Customer can 'select' the tax-head, period and the amount they wish to offset in the offset instruction boxes which will be presented. The Customer can specify a maximum of two offset instructions from a dropdown menu for the current and/or future periods only.

The offsets will be determined by the Customer's registrations and are limited to the following Tax-heads and Periods.

Tax-Head	Periods Available for Offset
Employer IT/PRSI/USC/LPT	Current Period and Current Period -1
VAT	Current Period and Current Period +1
IT	Current Period and Current Period -1
CT	Current Period and Current Period -1
RCT	Current Period and Current Period -1

Please note, a CT return will need to have issued at some stage for any CT periods to appear. If the person is newly registered for CT and no return has ever issued to them, then no period will appear.

Currency €

Repayment Amount 5250

Please indicate if you wish to have some or all of the amount above offset ☒

Please provide up to 2 offset instructions below:

Offset Instruction 1:  
Offset Instruction PAYE-EMP - 4100110W - 01/11/2021 - 30/11/2021  
Offset Amount 4000

Offset Instruction 2:  
Offset Instruction PAYE-EMP - 4100110W - 01/12/2021 - 31/12/2021  
Offset Amount 1250 ×

Please note that if you have outstanding tax liabilities in other VAT periods or in other Taxheads, this Repayment Claim will be automatically used to offset those liabilities ahead of the offset instruction(s) provided.

Click on the Next button to proceed to the next step Next →

Click on the Back button to return to the previous step ← Back

Figure 2: Screenshot showing offset instruction screen on ROS

The Employer IT and VAT offset list includes registration numbers to assist allocate off-sets in cases with multiple VAT/Employer IT registrations e.g. a Customer with 2 Employer IT numbers will display 4 periods available for off-set with 2 distinctive Reg Numbers and the same for VAT.

Please indicate if you wish to have some or all of the amount above offset ☒

Please provide up to 2 offset instructions below:

**Offset Instruction 1:**

Offset Instruction

Offset Amount

**Offset Instruction 2:**

Offset Instruction

Offset Amount

VAT - [REDACTED] - 01/09/2020 - 31/10/2020
VAT - [REDACTED] - 01/11/2020 - 31/12/2020
VAT - [REDACTED] - 01/09/2020 - 31/10/2020
VAT - [REDACTED] - 01/11/2020 - 31/12/2020
Income Tax - 01/01/2020 - 31/12/2020
Income Tax - 01/01/2019 - 31/12/2019

Figure 3: Ros Offset Screen displaying Offset options for Multi registered VAT customer

Ros Offset Instruction Screen for multi registered Prem Customer

Please indicate if you wish to have some or all of the amount above offset ☒

Please provide up to 2 offset instructions below:

**Offset Instruction 1:**

Offset Instruction

Offset Amount

**Offset Instruction 2:**

Offset Instruction

Offset Amount

PAYE-EMP - [REDACTED] - 01/11/2020 - 30/11/2020
PAYE-EMP - [REDACTED] - 01/10/2020 - 31/10/2020
PAYE-EMP - [REDACTED] - 01/11/2020 - 30/11/2020
PAYE-EMP - [REDACTED] - 01/10/2020 - 31/10/2020
VAT - [REDACTED] - 01/11/2020 - 31/12/2020
VAT - [REDACTED] - 01/01/2021 - 28/02/2021
Income Tax - 01/01/2020 - 31/12/2020
Income Tax - 01/01/2019 - 31/12/2019

Figure 4: ROS Offset Screen displaying offset options for Multi registered Employer IT Customer

As displayed in the ROS screenshot in Figure 2, the Customer will be informed that, where there is outstanding debt, the VAT Claim will be automatically used to offset those liabilities ahead of any offset instruction(s) provided.

Where there is no outstanding liability other than that specified in the instruction, the claim will be offset in accordance with the instruction automatically, once the VAT claim has been validated.

The customer is informed as to how their VAT3 Claim was offset through the generation and issue of a Statement of Account which outlines details of the offset.

## 1.2 Offset to Debt Warehouse Periods

Customers who have warehoused Employer's PAYE, VAT or IT will also be presented with an option to allow them to offset the repayment amount to tax periods within the debt warehouse. A maximum of 2 debt warehoused periods can be selected for offset.

**Additional VAT3 Return**

**Step 2**  
To continue, review the details below and click the Next Button.

Form Data   **Payment Details**   Sign & Submit   Acknowledgement

Tax Type: VAT  
Return Type: Additional VAT3 Return  
Period: 01/03/2021 - 31/10/2021

**Bank Details**

Please ensure that bank account details for repayments are recorded on ROS and are up-to-date. Bank details can be updated through the My Services page of ROS. Click on Manage EFT under Manage Bank Accounts in the Payments and Refunds section.

Currency: €  
Repayment Amount: 2000

Please indicate if you wish to have some or all of the amount above offset: ☐

**You have periods with debt warehoused. Please indicate if you wish to have some or all of the amount above offset to your warehoused debt:** ☐

Click on the Next button to proceed to the next step   **Next** →

Click on the Back button to return to the previous step   ← **Back**

Figure 5: Screenshot showing Offset to Debt Warehouse request tick-box on ROS

By clicking the 'offset to warehouse debt' checkbox, a dropdown will appear which contains a list of the available Employer PAYE/PRSI/USC/LPT, VAT and IT debt warehoused periods with outstanding balances will display. The user can then select one or two of these periods and enter an amount to offset for that period.



You have periods with debt warehoused. Please indicate if you wish to have some or all of the amount above offset to your warehoused debt. ☒

Offset Instruction 1:	
Offset Instruction	<div><div></div><div></div></div>
Offset Amount	<div>VAT - 6100115C - 01/09/2021 - 31/10/2021 VAT - 6100115C - 01/11/2021 - 31/12/2021 VAT - 6100115C - 01/01/2022 - 28/02/2022 Income Tax - 01/01/2018 - 31/12/2018 Income Tax - 01/01/2019 - 31/12/2019</div>

Offset Instruction 2:	
Offset Instruction	<div><div></div><div></div></div>
Offset Amount	<div></div>

Figure 6: Screenshot showing Offset instruction to Warehouse Debt screen on ROS

The Debt Warehousing offset will be the final instruction carried out when offsetting in circumstances where there are other tax periods with liabilities.

Any Debt Warehousing offset instructions entered by the customer will be included in the Offset Instructions section of the VAT3 Inbox document alongside any other offset instructions submitted.

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[...]