

Value Added Tax (VAT) Repayment Offset

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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 displays the 'VAT3 Return' interface on the ROS system. At the top, a progress bar shows four steps: 'Form Data', 'Payment Details' (the current step), 'Sign & Submit', and 'Acknowledgement'. Below the progress bar, the 'Tax Type' is set to 'VAT', the 'Return Type' is 'VAT3 Return', and the 'Period' is '01/11/2021 - 31/12/2021'. A section titled 'Bank Details' contains a red warning message: '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.' Below this, the 'Currency' is set to the Euro symbol (€) and the 'Repayment Amount' is '40000'. A red rectangular 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 with instructions to click them to proceed or return to the previous step.

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

Click on the Back button to return to the previous step

Next

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.

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[...]