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 Social Protection, which can be found below.

1. The completed Redundancy Rebate Authorisation 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 Social Protection 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 Social Protection to Revenue when the rebate is processed by that Department.

The Redundancy Rebate Scheme for employers was abolished with effect from 1st January, 2013

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