Procedures to follow when issuing VAT s110 estimates/amended estimates

This document was reviewed January 2019

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.
Table of Contents

Part 1 - Guide When Issuing VAT Estimates.................................................................3
1. Introduction ...........................................................................................................3
2. Scope.....................................................................................................................3
Part 1 - Guide When Issuing VAT Estimates

1. Introduction

1.1 This guideline concerns the raising of VAT Estimates in the absence of filed VAT returns.

1.2 Caseworkers will be aware of the collection and compliance difficulties that can arise when a taxpayer fails to submit their VAT return on time. Failure to submit the return by the due date may be an indication of a significant balance outstanding. If the taxpayer is an annual remitter and has not filed the VAT return by the due date, it may be an indication of a significant balance outstanding due to inadequate Direct Debit payments during the year. Clearly, an early intervention is required where there is a possibility that Revenue may be at risk.

1.3 In order to provide an effective method of early intervention in appropriate cases where a taxpayer has not submitted a VAT return, section 110 of the VAT Consolidation Act 2010 allows caseworkers to raise a VAT Estimate.

1.4 For taxpayers who are bi-monthly remitters, the VAT 3 and payment is due on 19th of the month following the taxable period (e.g. 1st November 2015 to 31 December 2015 – return and payment due on 19 January 2016).

Smaller companies/customers may be eligible for reduced frequency of filing VAT returns and payments. For those companies/customers availing of these arrangements, the following rules apply:

- Businesses making total annual VAT payments of less than €3,000 are eligible to file VAT returns and make payments on a 6-monthly basis;
- Businesses making total annual VAT payments of between €3,000 and €14,400 are eligible to file VAT returns and make payments on a 4-monthly basis

2. Scope

These guidelines are for all staff engaged in Debt Management caseworking and may be supplemented, as necessary, by local instructions in the Collector-General’s Division or in a Region to reflect particular concerns in the various areas.

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

[...]