Tax and Duty Manual Part 41-00-40

## **Self-Assessed Taxes Refunds Procedures**

Part 41-00-40

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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.

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## **Summary**

This instruction summarises the processing of refunds for income, corporation and capital gains taxes (the self-assessed taxes).

As refunds are issued promptly, customers (or their agents) who want to have their refund offset against preliminary tax for the following year should notify their instructions for offset on ROS when filing the relevant return. In such situations, it is important that a "Statement of Net Liabilities" is submitted with the return giving rise to the refund.

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

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