

Self-Assessed Taxes Refunds Procedures

Part 41-00-40

Document last updated December 2023

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



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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 when the return on which the refund arises is being submitted.

Customers and agents should ensure that the bank account details held on the Revenue record are accurate and up to date; as the absence of such details will delay the processing of due refunds.

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