

Estimation of tax due. VATA s. 22

110.—(1)(a) Subject to paragraph (b), where within the time prescribed by section 76 or 77, as may be appropriate, an accountable person fails to furnish in accordance with the relevant regulations a return of the tax payable by that person in respect of any period, then, without prejudice to any other action which may be taken, the Revenue Commissioners may, in accordance with regulations, but subject to section 113, estimate the amount of tax payable by him or her in respect of that period and serve notice on him or her of the amount estimated.

(b) Where the Revenue Commissioners are satisfied that—

(i) an amount estimated under paragraph (a) is excessive, they may amend the amount so estimated by reducing it, or

(ii) an amount estimated under paragraph (a) is insufficient, they may amend the amount so estimated by increasing it,

and, in either case, they shall serve notice on the person concerned of the revised amount estimated and such notice shall supersede any previous notice issued under this subsection.

(2) Where a notice is served under subsection (1) on a person, the following provisions shall apply:

(a) the person may, if that person claims that he or she is not an accountable person, by giving notice in writing to the Revenue Commissioners within the period of 14 days from the date of the service of the notice, require the claim to be referred for decision to the Appeal Commissioners and their decision shall, subject to section 119, be final and conclusive;

(b) on the expiration of such period, if no such claim is required to be so referred, or if such a claim is required to be so referred, on final determination against the claim, the estimated tax specified in the notice shall be recoverable in the same manner and by the like proceedings as if the person had furnished, within the prescribed period, a true and correct return, in accordance with regulations, for the period to which the estimate relates, showing as due by that person such estimated tax;

(c) if at any time after the service of the notice the person furnishes a return, in accordance with regulations, in respect of the period specified in the notice and pays tax in accordance with the return, together with any interest and costs which may have been incurred in connection with the default, the notice shall stand discharged and any excess of tax which may have been paid shall be repaid.

(3) A notice given by the Revenue Commissioners under subsection (1) may extend to 2 or more taxable periods.