



STATUTORY INSTRUMENTS.

**S.I. No. 85 of 2026**



TAXES (OFFSET OF REPAYMENTS) REGULATIONS 2026

## TAXES (OFFSET OF REPAYMENTS) REGULATIONS 2026

The Revenue Commissioners, in exercise of the powers conferred on them by section 960H of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

**Regulation 1 Citation**

1. (1) These Regulations may be cited as the Taxes (Offset of Repayments) Regulations 2026.

(2) These Regulations shall come into operation on the 3<sup>rd</sup> March 2026.

**Regulation 2 Interpretation**

2. (1) In these Regulations, unless the context otherwise requires—  
“Acts” and “tax” have the same meaning as they have in section 960A of the Principal Act;

“Claim”, “liability”, and “overpayment” have the same meaning as they have, respectively, in the principal section;

“Collector-General” means the person appointed under section 851 of the Principal Act;

“current estimate” means an estimate in respect of a chargeable period or taxable period, as the case may be, the due date for which is immediately prior to that time or the chargeable period or taxable period immediately preceding that period;

“estimate” means an estimate of tax made in accordance with the provisions of—

- (a) section 959AX of the Principal Act, or
- (b) section 110 of the Value-Added Tax Consolidation Act 2010;

“due date”, in relation to a liability, means the date on which the liability is due and payable under the appropriate provision of the Acts and, in relation to an estimate, the date on which the period for the payment of the tax for the chargeable period or taxable period, as the case may be, expires;

“liability at enforcement” means a liability which, at the time at which the repayment is to be made in respect of the claim or overpayment—

- (a) was certified in a certificate issued, and not withdrawn under section 960L of the Principal Act,
- (b) was the subject of proceedings initiated, and not withdrawn, as a debt due to the Minister for Finance, in any court of competent jurisdiction, or

- (c) was entered as a specified amount in a notice of attachment issued, and not revoked, under section 1002 of the Principal Act;

“Principal Act” means the Taxes Consolidation Act 1997 (No. 39 of 1997);

“principal section” means section 960H of the Principal Act;

“taxhead” means—

- (a) tax deductible under Chapter 2 of Part 18 of the Principal Act and any regulations made under that Chapter,
- (b) income tax deductible under Chapter 4 of Part 42 of the Principal Act and any regulations made under that Chapter,
- (c) corporation tax,
- (d) an amount to be collected as income tax by the Collector-General in accordance with the provisions of the European Union (Mutual Assistance for Recovery of Claims relating to Taxes, Duties and Other Measures) Regulations 2011 (S.I. No. 643 of 2011),
- (e) income tax (other than that referred to in paragraphs (b) and (d) of this definition),
- (f) universal social charge,
- (g) domicile levy,
- (h) parking levy
- (i) capital gains tax
- (j) value-added tax,
- (k) inheritance tax and gift tax,
- (l) stamp duties,
- (m) vehicle registration tax,
- (n) excise duties,
- (o) local property tax
- (p) vacant homes tax,
- (q) residential zoned land tax,
- (r) defective concrete products levy,
- (s) IIR top-up tax,
- (t) UTPR top-up tax,
- (u) domestic top-up tax, or
- (v) temporary solidarity contribution (within the meaning of the Energy (Windfall Gains in the Energy Sector) (Temporary Solidarity Contribution) Act 2023),

as the case may be.

- (2) In these Regulations—

- (a) a reference to a Regulation is to a Regulation of these Regulations, unless it appears that reference to some other provision is intended;
- (b) a reference to a paragraph is to the paragraph of the provision in which the reference occurs, unless it appears that reference to some other provision is intended.

(3) Subject to paragraph (1), a word or expression that is used in these Regulations and is also used in any provision of the Acts has, except where the context otherwise requires, the same meaning in these Regulations as it has in that provision.

### **Regulation 3 Order of priority of offset against liabilities**

3. Subject to Regulations 4, 5, 6 and 7, the amount of any repayment in respect of a claim or overpayment made by any person, which is, by virtue of subsection (2) of the principal section, to be set against any liability of that person, shall be set against-

- (a) firstly, any liability, other than a current estimate or a liability at enforcement, in the following sequence:
  - (i) a liability arising under the same taxhead in respect of which the claim or overpayment is made,
  - (ii) a liability arising under the Value-Added Tax Consolidation Act 2010 and the enactments amending or extending that Act,
  - (iii) a liability arising under Chapter 4 of Part 42 of the Principal Act and the regulations made under that Chapter,
  - (iv) a liability arising under Part 18D of the Principal Act,
  - (v) a liability arising under Chapter 2 of Part 18 of the Principal Act and the regulations made under that Chapter,
  - (vi) a liability arising under section 111AAC of the Principal Act,
  - (vii) a liability arising under the Corporation Tax Acts,
  - (viii) a liability arising under any provision (other than Chapter 4 of Part 42 of the Principal Act) of the Income Tax Acts,
  - (ix) a liability arising under the Capital Gains Tax Acts,
  - (x) a liability arising under the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003) and the enactments amending or extending that Act,
  - (xi) a liability arising under the Stamp Duties Consolidation Act 1999 (No. 31 of 1999) and the enactments amending or extending that Act,

- (xii) a liability arising under Chapter IV of Part II of the Finance Act 1992 (No. 9 of 1992),
  - (xiii) a liability arising under the statutes relating to the duties of excise and to the management of those duties,
  - (xiv) a liability arising under Part 18C of the Principal Act,
  - (xv) a liability arising under the Finance (Local Property Tax) Act 2012 and the enactments amending and extending that Act,
  - (xvi) a liability arising under Part 22A of the Principal Act,
  - (xvii) a liability arising under Part 22B of the Principal Act,
  - (xviii) a liability arising under Part 18E of the Principal Act,
  - (xix) a liability arising under Part 18B of the Principal Act,
  - (xx) a liability arising under section 111E, section 111F, section 111G or section 111H of the Principal Act,
  - (xxi) a liability arising under section 111L, section 111M or section 111AZ of the Principal Act,
  - (xxii) a liability arising under the Energy (Windfall Gains in the Energy Sector) (Temporary Solidarity Contribution) Act 2023,
- (b) secondly, any liability, being a liability at enforcement, in the sequence set out in paragraph (a), and
  - (c) finally, against any amount referred to in paragraph (d) of the definition of “taxhead”.

#### **Regulation 4 Special arrangements regarding corporation tax, income tax and capital gains tax**

4. Notwithstanding Regulation 3 but subject to Regulations 5, 6, and 7, in any case where a repayment in respect of a claim or overpayment made by any person, is under a taxhead referred to in paragraph (c), (e) or (i) of the definition of “taxhead”, the amount of the repayment, which is, by virtue of subsection (2) of the principal section, to be set against any liability of that person shall be set against—

- (a) firstly, any liability, other than a current estimate or a liability at enforcement, in the following sequence:
  - (i) a liability arising under the same taxhead in respect of which the claim or overpayment is made,
  - (ii) a liability arising under the Corporation Tax Acts,
  - (iii) a liability arising under any provision (other than Chapter 4 of Part 42 of the Principal Act) of the Income Tax Acts,
  - (iv) a liability arising the Capital Gains Tax Acts,

- (v) a liability arising under the Value-Added Tax Consolidation Act 2010 and the enactments amending or extending that Act,
  - (vi) a liability arising under Chapter 4 of Part 42 of the Principal Act and the regulations made under that Chapter,
  - (vii) a liability arising under Part 18D of the Principal Act,
  - (viii) a liability arising under Chapter 2 of Part 18 of the Principal Act and the regulations made under that Chapter,
  - (ix) a liability arising under section 111AAC of the Principal Act,
  - (x) a liability arising under the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003) and the enactments amending or extending that Act,
  - (xi) a liability arising under the Stamp Duties Consolidation Act 1999 (No. 31 of 1999) and the enactments amending or extending that Act,
  - (xii) a liability arising under Chapter IV of Part II of the Finance Act 1992 (No. 9 of 1992),
  - (xiii) a liability arising under the statutes relating to the duties of excise and to the management of those duties,
  - (xiv) a liability arising under Part 18C of the Principal Act,
  - (xv) a liability arising under the Finance (Local Property Tax) Act 2012 and the enactments amending and extending that Act,
  - (xvi) a liability arising under Part 22A of the Principal Act,
  - (xvii) a liability arising under Part 22B of the Principal Act,
  - (xviii) a liability arising under Part 18E of the Principal Act,
  - (xix) a liability arising under Part 18B of the Principal Act,
  - (xx) a liability arising under section 111E, section 111F, section 111G or section 111H of the Principal Act,
  - (xxi) a liability arising under section 111L, section 111M or section 111AZ of the Principal Act,
  - (xxii) a liability arising under the Energy (Windfall Gains in the Energy Sector) (Temporary Solidarity Contribution) Act 2023,
- (b) secondly, any liability, being a liability at enforcement, in the sequence set out in paragraph (a), and
  - (c) finally, against any amount referred to in paragraph (d) of the definition of “taxhead”.

**Regulation 5 Chronological order of priority of liabilities**

5. For the purposes of Regulation 3 or 4, where, at any time, a repayment is to be set against more than one liability arising under a taxhead, it shall be set against any liability due for an earlier period or event in priority to a later period or event, as the case may be.

**Regulation 6 Nomination of liabilities by taxpayer.**

6. Notwithstanding Regulation 3 or 4, a person may, at any time but not later than 30 days after the issue of a notice to them under subsection (4) of the principal section, by notice in writing to the Collector-General request that the repayment concerned be set against liabilities (other than any amount referred to in paragraph (d) of the definition of “taxhead”) in an order nominated by the person and the Collector-General shall arrange accordingly.

**Regulation 7 Offset of interest.**

7. For the purposes of these Regulations, interest due and payable in relation to any liability to tax in respect of any period or event shall be deemed to be due and payable at the same time as the tax in respect of that period or event, as the case may be.

**Regulation 8 Revocation.**

8. The Taxes (Offset of Repayments) Regulations 2002 (S.I. No. 471 of 2002) are revoked.

L.S.

GIVEN under my hand,  
3 March, 2026.

NIALL CODY,  
Revenue Commissioner.

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations are being made under subsection (5) of section 960H of the Taxes Consolidation Act, 1997. That section empowers the Revenue Commissioners to offset repayments due to a person against outstanding liabilities of the person.

They replace the existing regulations (Taxes (Offset of Repayments) Regulations, 2002 (S.I. No. 471 of 2002)) to remove or update obsolete references, as applicable. They also provide for the order of offset against a number of taxheads that have been legislated for since the existing regulations were introduced in 2002, including Local Property Tax, Residential Zoned Land Tax, Defective Concrete Products Levy and Pillar Two taxes.

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