

**REVISED PAGE 32 OF THE SEPTEMBER NEWSLETTER**

**Are you due a Refund from Revenue?**

If you have retired since 1/1/2015 Council recommends that you check the calculation of your lump sum with a view to establishing whether a deduction whether there was a deduction for arrears of superannuation (Spouses and Dependents Scheme).

There is a limit on how far back you can claim tax refunds under PAYE (Pay As You Earn) and Self-Assessment. This limit is set to four years, meaning you can only request reviews or claim refunds from the last four years. For example, claims for 2015 must be made by 31st December **2019.** Claims made after this time cannot be repaid.

If such a deduction of this nature has been made it is recommended that you contact Revenue to establish if you are entitled to a tax refund.