

July 2009

Key Tax Deadlines

The following are key tax deadlines for the period July 2009 to September 2009

GENERAL

SEPTEMBER 2009

- 1 Sept** Investigation focusing on those who have tax issues with Trusts and Offshore Structures will commence on 1. September 2009. Those with undeclared tax liabilities can benefit from reduced penalties, non-publication and non-prosecution by delivering a notice of intention to make a qualifying disclosure by 1 September 2009. Form SPT1 to be returned and undeclared liability to be paid by 31 October 2009.
- 1 Sept** Extended time limit for third party disclosures of settlements regarding non-resident trustees under S896 A TCA 1997. Due date for delivery of Form 8-S for settlements made in the 5 year period between 24 December 2003 and 23 December 2008. Also due date for the period between 24 December 2008 and 30 April 2009. This provision is aimed at those who have been concerned with the making of a settlement in the course of their trade or profession where the settler was resident in the state but the trustees were not.

RELEANT DATES FOR INDIVIDUALS

JULY 2009

- 14 Jul** Due date for payment and filing of P30's for June 2009 for businesses that file on a monthly basis.
- 14 Jul** Due date for F30 Professional Services Withholding Tax for June 2009.
- 14 Jul** Due date for payment and filing of RCT 30 for June 2009.
- 19 Jul** Plastic Bag Environmental Levy – Return and payment due by 19 July 2009.
- 19 Jul** Due date for payment and filing of Jan/ Jun VAT 3 returns for businesses who file on a bi-annual basis as well as for the May/ June 2009 return for those who file on the normal two monthly basis.
- 19 Jul** Due date for annual VAT return of trading details for June 2009.
- 23 Jul** With effect from the 1st January 2009 where returns and payments are made electronically the return filing and payment deadlines for these taxes will be the 23rd day of a month. This has the effect of extending existing filing deadlines by four days for VAT and nine days for RCT and PAYE.

AUGUST 2009

- 14 Aug** Due date for payment and filing of P30's for July 2009, for businesses that file on a monthly basis.
- 14 Aug** Due date for F30 Professional Services Withholding Tax for July 2009.
- 14 Aug** Due date for payment and filing of RCT 30 for July 2009.
- 19 Aug** Due date for annual VAT return of trading details for July 2009.
- 23 Aug** With effect from the 1st January 2009 where returns and payments are made electronically the return filing and payment deadlines for these taxes will be the 23rd day of a month. This has the effect of extending existing filing deadlines by four days for VAT and nine days for RCT and PAYE.

SEPTEMBER 2009

- 14 Sept** Due date for payment and filing of P30's for August 2009 for businesses that file on a monthly basis.
- 14 Sept** Due date for F30 Professional Services Withholding Tax for August 2009.
- 14 Sept** Due date for payment and filing of RCT 30 for August 2009.
- 19 Sept** Due date for annual VAT return of trading details for August 2009.
- 19 Sept** Due date for payment and filing of VAT 3 returns for businesses who file on a four monthly basis as well as for the Jul/ Aug 2009 return for those who file on the normal two monthly basis.
- 23 Sept** With effect from the 1st January 2009 where returns and payments are made electronically the return filing and payment deadlines for these taxes will be the 23rd day of a month. This has the effect of extending existing filing deadlines by four days for VAT and nine days for RCT and PAYE.

RELEVANT DATES FOR COMPANIES

JULY 2009

- 14 Jul** Dividend withholding tax return filing and payment date (for distributions made in June 2009).
- 21 Jul** Due date for payment of preliminary tax for companies with a financial year ended 31 August 2009.
- 21 Jul** Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 October 2008 with the Collector General's Office. Due date for balancing payments for the same period.
- 21 Jul** Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 January 2010.
- 21 Jul** Loans advanced to participators in a close company in the year ended 31 October 2008 should be repaid by 21 July 2009 in order to avoid the company becoming liable to income tax thereon.
- 31 Jul** Last date for filing third party payments return 46G for companies with a financial year ending on 31st October 2008.
- 31 Jul** Latest date for payment of dividends for the period ended 31 January 2008 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).

AUGUST 2009

- 14 Aug** Dividend withholding tax return filing and payment date (for distributions made in July 2009).
- 21 Aug** Due date for payment of preliminary tax for companies with a financial year ended 30 September 2009.
- 21 Aug** Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 November 2008. Due date for any balancing payment in respect of the same accounting period.
- 21 Aug** Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 28 February 2010.
- 21 Aug** Loans advanced to participators in a close company in the year ended 30 November 2008 should be repaid by 21 August 2009 in order to avoid the company becoming liable to income tax thereon.
- 31 Aug** Last date for filing third party payments return 46G for companies with a financial year ending on 30 November 2008.
- 31 Aug** Latest date for payment of dividends for the period ended 28 February 2008 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).

SEPTEMBER 2009

- 14 Sept** Dividend withholding tax return filing and payment date (for distributions made in August 2009).
- 21 Sept** Due date for payment of preliminary tax for companies with a financial year ended 31 October 2009.
- 21 Sept** Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 December 2008. Due date for any balancing payment in respect of the same accounting period.
- 21 Sept** Due date for payment of first instalment of preliminary tax for “large companies” with a financial year ending on 31 March 2010.
- 21 Sept** Loans advanced to participators in a close company in the year ended 31 December 2008 should be repaid by 21 September 2009 in order to avoid the company becoming liable to income tax thereon.
- 30 Sept** Last date for filing third party payments return 46G for companies with a financial year ending on 31 December 2008.
- 30 Sept** Latest date for payment of dividends for the period ended 31st March 2008 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).

For more information, please contact us at: marketing@crowleysdfk.ie

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