

January 2010

Key Tax Deadlines

The following are key tax deadlines for the period January 2010 to March 2010

GENERAL

January 2010

- 01 Jan** Standard rate of VAT reduced from 21.5% to 21%. This decrease will apply to all goods and services which are currently subject to VAT at 21.5 per cent.
- 14 Jan** Due date for payment and filing of P30's for businesses that file on a quarterly basis (October 2009 - December 2009) as well as for the December P30.
- 14 Jan** Due date for monthly return and payment of RCT 30 for December 2009.
- 14 Jan** Due date for F30 Professional Services Withholding Tax for December 2009.
- 19 Jan** Due date for payment and filing of VAT3 returns for businesses that file on a bi-annual or on a four monthly basis, as well as for the November/December 2009 return for those who file on the normal two-monthly basis.
- 19 Jan** Due date for annual VAT return of trading details for December 2009.
- 19 Jan** Plastic Bag Environmental Levy – Return and payment due by 19 January 2010 for quarterly period ended 31 December 2009.
- 23 Jan** Extended deadline for those who submit VAT, RCT & PAYE returns electronically and who pay the liabilities electronically also. This has the effect of extending existing filing deadlines by four days for VAT and nine days for RCT & PAYE.

February 2010

- 14 Feb** Due date for payment and filing of P30's for January 2010, for businesses that file on a monthly basis.
- 14 Feb** Due date for return and payment F30 Professional Services Withholding Tax for January 2010.
- 14 Feb** Due date for monthly return and payment of RCT 30 for January 2010.
- 15 Feb** Due date for return and payment of F35 Professional Services Withholding Tax for year ended 31 Dec 2009.
- 15 Feb** Last date for filing form P35 for Employers for year ended 31 December 2009.
- 15 Feb** Issue P60 for 2009 to each employee.
- 15 Feb** Last date for filing form RCT 35 for Principal Contractors for year ended 31 December 2009.
- 19 Feb** Due date for annual VAT return of trading details for January 2010.
- 23 Feb** Extended deadline for those who submit VAT, RCT & PAYE returns electronically and who pay the liabilities electronically also. This has the effect of extending existing filing deadlines by four days for VAT and nine days for RCT & PAYE.

March 2010

- 14 Mar** Due date for payment and filing of P30's for February 2010 for businesses that file on a monthly basis.
- 14 Mar** Due date for return and payment of F30 Professional Services Withholding Tax for February 2010.
- 14 Mar** Due date for monthly return and payment of RCT 30 for February 2010.
- 15 Mar** A limited self correction facility for exceptional failure to deduct RCT from payments to C2 holders was introduced in 2007. A principal contractor, provided they are generally tax compliant and have taken measures to ensure that the failure will not reoccur, may rectify the failure without the imposition of tax, interest or tax geared penalties. Instead a fixed penalty is levied for each breach. The disclosure and accompanying payment must be made within one month of the RCT filing date i.e. 15 March 2010 for the 2009 returns.
- 19 Mar** Due date for payment and filing of VAT3 returns for January/February 2010.

- 19 Mar** Due date for annual VAT return of trading details for February 2010.
- 23 Mar** Extended deadline for those who submit VAT, RCT & PAYE returns electronically and who pay the liabilities electronically also. This has the effect of extending existing filing deadlines by four days for VAT and nine days for RCT & PAYE.
- 31 Mar** Return of information in relation to share options or rights granted in the year ended 31 December 2009

RELEVANT DATES FOR COMPANIES

January 2010

- 14 Jan** Dividend withholding tax return filing and payment date (for distributions made in December 2009).
- 21 Jan** Due date for payment of preliminary tax for companies with a financial year ended 28 February 2010.
- 21 Jan** Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 April 2009.
Due date for any balancing payment in respect of the same accounting period.
- 23 Jan** Extended deadline for those who submit corporation tax returns electronically and who pay the liability electronically also. This has the effect of extending the existing deadlines by two days.
- 31 Jan** Last date for filing third party payments return 46G for companies with a financial year ending on 30 April 2009.
- 31 Jan** Latest date for payment of dividends in respect of profits for the year ended 31 July 2008 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).

February 2010

- 14 Feb** Dividend withholding tax return filing and payment date (for distributions made in January 2010).
- 21 Feb** Due date for payment of preliminary tax for companies with a financial year ended 31 March 2010.
- 21 Feb** Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 May 2010.
Due date for any balancing payment in respect of the same accounting period.
- 23 Feb** Extended deadline for those who submit corporation tax returns electronically and who pay the liability electronically also. This has the effect of extending the existing deadlines by two days.
- 28 Feb** Last date for filing third party payments return 46G for companies with a financial year ending on 31 May 2010.
- 28 Feb** Latest date for payment of dividends in respect of profits for the year ended 31 August 2008 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).

March 2010

- 14 Mar** Dividend withholding tax return filing and payment date (for distributions made in February 2010).
- 21 Mar** Due date for payment of preliminary tax for companies with a financial year ended 30 April 2010.
- 21 Mar** Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 June 2009.
Due date for any balancing payment in respect of the same accounting period.
- 23 Mar** Extended deadline for those who submit corporation tax returns electronically and who pay the liability electronically also. This has the effect of extending the existing deadlines by two days.
- 28 Mar** Last date for filing third party payments return 46G for companies with a financial year ending on 30 June 2009.
- 28 Mar** Latest date for payment of dividends in respect of profits for the year ended 31 September 2008 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).

RELEVANT DATES FOR INDIVIDUALS

January 2010

31 Jan The payment of capital gains tax (CGT) arising on disposals from 1 December 2009 to 31 December 2009 is due by 31 January 2010.

March 2010

31 Mar Deadline for claiming Separate Assessment for 2010.

31 Mar Deadline for nominating Assessable spouse for 2010.

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

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