

April 2009

Key Tax Deadlines

The following are key tax deadlines for the period April 2009 to June 2009

GENERAL

April 2009

- 14 Apr** Due date for payment and filing of P30's for businesses that file on a quarterly basis (January 09- March 09) as well as for the March P30.
- 14 Apr** Due date for F30 Professional Services Withholding Tax for March 2009.
- 19 Apr** Due date for annual VAT return of trading details for March 2009.
- 19 Apr** Plastic Bag Environmental Levy – Return and payment due by 19 April 2009
- 23 Apr** 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.

May 2009

- 14 May** Due date for payment and filing of P30's for April 2009, for businesses that file on a monthly basis.
- 14 May** Due date for F30 Professional Services Withholding Tax for April 2009.
- 19 May** Due date for annual VAT return of trading details for April 2009.
- 19 May** Due date for payment and filing of VAT 3 returns for businesses that file on a four monthly basis as well as for the March/ April 2009 return for those who file on the normal two monthly basis.
- 23 May** 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.

June 2009

- 14 Jun** Due date for payment and filing of P30's for May 2009 for businesses that file on a monthly basis.
- 14 Jun** Due date for F30 Professional Services Withholding Tax for May 2009.
- 19 Jun** Due date for annual VAT return of trading details for May 2009.
- 23 Jun** 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

April 2009

- 14 Apr** Dividend withholding tax return filing and payment date (for distributions made in March 2009).
- 21 Apr** Due date for payment of preliminary tax for companies with a financial year ended 31 May 2009.
- 21 Apr** Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 July 2008 with the Collector General's Office. Due date for balancing payments for the same period.

- 21 Apr** Due date for payment of first instalment of preliminary tax for “large companies” with a financial year ending on 31 October 2009.
- 30 Apr** Last date for filing third party payments return 46G for companies with a financial year ending on 31st July 2008.
- 30 Apr** Latest date for payment of dividends for the period ended 31 October 07 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
- 30 Apr** Last date for claimant companies submitting detailed information regarding protective claims for research and development tax credits made before 31 December 2008.

May 2009

- 14 May** Dividend withholding tax return filing and payment date (for distributions made in April 2009).
- 21 May** Due date for payment of preliminary tax for companies with a financial year ended 30 June 2009.
- 21 May** Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 August 2008. Due date for any balancing payment in respect of the same accounting period.
- 21 May** Due date for payment of first instalment of preliminary tax for “large companies” with a financial year ending on 31 November 2009.
- 31 May** Last date for filing third party payments return 46G for companies with a financial year ending on 31 August 2008.
- 31 May** Latest date for payment of dividends for the period ended 30 November 2007 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).

June 2009

- 14 Jun** Dividend withholding tax return filing and payment date (for distributions made in May 2009).
- 21 Jun** Due date for payment of preliminary tax for companies with a financial year ended 31 July 2009.
- 21 Jun** Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 September 2008. Due date for any balancing payment in respect of the same accounting period.
- 21 Jun** Due date for payment of first instalment of preliminary tax for “large companies” with a financial year ending on 31 December 2009.
- 30 Jun** Last date for filing third party payments return 46G for companies with a financial year ending on 30 September 2008.
- 30 Jun** Latest date for payment of dividends for the period ended 31st December 2007 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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