

April 2010

## Key Tax Deadlines

The following are key tax deadlines for the period April 2010 to June 2010

### GENERAL

#### April 2010

<b>1 Apr</b>	Budget 2010 introduced a 50c charge on medical card prescription items to take effect from 1 April 2010.
<b>14 Apr</b>	Due date for payment and filing of P30's for businesses that file on a quarterly basis (January 10- March 10) as well as for the March P30.
<b>14 Apr</b>	Due date for monthly return and payment of RCT 30 for March 2010.
<b>14 Apr</b>	Due date for F30 Professional Services Withholding Tax for March 2010.
<b>19 Apr</b>	Due date for annual VAT return of trading details for March 2010.
<b>19 Apr</b>	Plastic Bag Environmental Levy –due date for return and payment for the quarterly period 1 January - 31 March 2010.
<b>23 Apr</b>	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 and PAYE.

#### May 2010

<b>14 May</b>	Due date for payment and filing of P30's for April 2010, for businesses that file on a monthly basis.
<b>14 May</b>	Due date for monthly return and payment of RCT 30 for April 2010.
<b>14 May</b>	Due date for F30 Professional Services Withholding Tax for April 2010.
<b>19 May</b>	Due date for annual VAT return of trading details for April 2010.
<b>19 May</b>	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 2010 return for those who file on the normal two monthly basis.
<b>23 May</b>	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 and PAYE.

#### June 2010

<b>14 Jun</b>	Due date for payment and filing of P30's for May 2010 for businesses that file on a monthly basis.
<b>14 Jun</b>	Due date for monthly return and payment of RCT 30 for May 2010.
<b>14 Jun</b>	Due date for F30 Professional Services Withholding Tax for May 2010.
<b>19 Jun</b>	Due date for annual VAT return of trading details for May 2010.
<b>23 Jun</b>	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 and PAYE.
<b>30 Jun</b>	Final date for payment of the NPPR charge before late payment charges apply. Subject to certain exemptions, the NPPR charge applies to every residential property owned by a person which is not the principal or main residence of the owner.

**RELEVANT DATES FOR COMPANIES**

<b>April 2009</b>	
<b>14 Apr</b>	Dividend withholding tax return filing and payment date (for distributions made in March 2010).
<b>21 Apr</b>	Due date for payment of preliminary tax for companies with a financial year ended 31 May 2010.
<b>21 Apr</b>	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 July 2009 with the Collector General's Office. Due date for balancing payments for the same period.
<b>21 Apr</b>	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 October 2010.
<b>30 Apr</b>	Last date for filing third party payments return 46G for companies with a financial year ending on 31st July 2010.
<b>30 Apr</b>	Latest date for payment of dividends for the period ended 31 October 08 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
<b>May 2010</b>	
<b>14 May</b>	Dividend withholding tax return filing and payment date (for distributions made in April 2010).
<b>21 May</b>	Due date for payment of preliminary tax for companies with a financial year ended 30 June 2010.
<b>21 May</b>	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 August 2010. Due date for any balancing payment in respect of the same accounting period.
<b>21 May</b>	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 November 2010.
<b>31 May</b>	Last date for filing third party payments return 46G for companies with a financial year ending on 31 August 2009.
<b>31 May</b>	Latest date for payment of dividends for the period ended 30 November 2008 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
<b>June 2010</b>	
<b>14 Jun</b>	Dividend withholding tax return filing and payment date for distributions made in May 2010.
<b>21 Jun</b>	Due date for payment of preliminary tax for companies with a financial year ended 31 July 2010.
<b>21 Jun</b>	Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 September 2009. Due date for any balancing payment in respect of the same accounting period.
<b>21 Jun</b>	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 December 2010.
<b>30 Jun</b>	Last date for filing third party payments return 46G for companies with a financial year ending on 30 September 2009.
<b>30 Jun</b>	Latest date for payment of dividends for the period ended 31st December 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](mailto:marketing@crowleysdfk.ie)

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