

April 2011

Key Tax Deadlines

The following are key tax deadlines for the period April 2011 to June 2011

GENERAL

April 2011

14 Apr	Due date for payment and filing of P30's for businesses that file on a quarterly basis (January 11- March 11) as well as for the March P30.
14 Apr	Due date for monthly return and payment of RCT 30 for March 2011.
14 Apr	Due date for F30 Professional Services Withholding Tax for March 2011.
19 Apr	Due date for annual VAT return of trading details for March 2011.
19 Apr	Plastic Bag Environmental Levy –due date for return and payment for the quarterly period 1 January - 31 March 2011.
23 Apr	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 2011

14 May	Due date for payment and filing of P30's for April 2011, for businesses that file on a monthly basis.
14 May	Due date for monthly return and payment of RCT 30 for April 2011.
14 May	Due date for F30 Professional Services Withholding Tax for April 2011.
19 May	Due date for annual VAT return of trading details for April 2011.
19 May	Due date for payment and filing of VAT 3 returns for businesses that file on a four monthly basis (Jan- April 2011) as well as for the March/ April 2011 return for those who file on the normal two monthly basis.
23 May	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 2011

14 Jun	Due date for payment and filing of P30's for May 2011 for businesses that file on a monthly basis.
14 Jun	Due date for monthly return and payment of RCT 30 for May 2011.
14 Jun	Due date for F30 Professional Services Withholding Tax for May 2011.
19 Jun	Due date for annual VAT return of trading details for May 2011.
23 Jun	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.
30 Jun	Final date for payment of the NPPR charge 2011 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

April 2011	
14 Apr	Dividend withholding tax return filing and payment date (for distributions made in March 2011).
21 Apr	Due date for payment of preliminary tax for companies with a financial year ended 31 May 2011.
21 Apr	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 July 2010 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 2011.
30 Apr	Last date for filing third party payments return 46G for companies with a financial year ending on 31st July 2010.
30 Apr	Latest date for payment of dividends for the period ended 31 October 09 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
May 2011	
14 May	Dividend withholding tax return filing and payment date (for distributions made in April 2011).
21 May	Due date for payment of preliminary tax for companies with a financial year ended 30 June 2011.
21 May	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 August 2011. 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 2011.
31 May	Last date for filing third party payments return 46G for companies with a financial year ending on 31 August 2010.
31 May	Latest date for payment of dividends for the period ended 30 November 2009 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
June 2011	
14 Jun	Dividend withholding tax return filing and payment date for distributions made in May 2011.
21 Jun	Due date for payment of preliminary tax for companies with a financial year ended 31 July 2011.
21 Jun	Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 September 2010. 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 2010.
30 Jun	Last date for filing third party payments return 46G for companies with a financial year ending on 30 September 2010.
30 Jun	Latest date for payment of dividends for the period ended 31st December 2009 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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