

Key Tax Deadlines

The following are key tax deadlines for the period July 2011 to September 2011

GENERAL

July 2011

14 July	Due date for payment and filing of P30's for businesses that file on a quarterly basis (April 11- June 11) as well as for the June P30.
14 July	Due date for monthly return and payment of RCT 30 for June 2011.
14 July	Due date for F30 Professional Services Withholding Tax for June 2011.
19 July	Due date for payment and filing of Jan/June VAT 3 returns for businesses that file on a bi-annual basis as well as for the May/June 2011 return for those who file on a bi-monthly basis. Due date for annual VAT return of trading details for June 2011.
19 July	Plastic Bag Environmental Levy –due date for return and payment for the quarterly period 1 April – 30 June 2011.
23 July	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.

August 2011

14 Aug	Due date for payment and filing of P30's for July 2011, for businesses that file on a monthly basis.
14 Aug	Due date for monthly return and payment of RCT 30 for July 2011.
14 Aug	Due date for F30 Professional Services Withholding Tax for July 2011.
19 Aug	Due date for annual VAT return of trading details for July 2011.
23 Aug	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.

September 2011

14 Sept	Due date for payment and filing of P30's for August 2011 for businesses that file on a monthly basis.
14 Sept	Due date for monthly return and payment of RCT 30 for August 2011.
14 Sept	Due date for F30 Professional Services Withholding Tax for August 2011.
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 July/August 2011 return for those who file on a bi-monthly basis Due date for annual VAT return of trading details for August 2011.
23 Sept	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.

RELEVANT DATES FOR COMPANIES

July 2011	
14 July	Dividend withholding tax return filing and payment date (for distributions made in June 2011).
21 July	Due date for payment of preliminary tax for companies with a financial year ended 31 August 2011.
21 July	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 October 2010 with the Collector General's Office. Due date for balancing payments for the same period.
21 July	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 January 2012.
31 July	Last date for filing third party payments return 46G for companies with a financial year ending on 31 st October 2010.
31 July	Latest date for payment of dividends for the period ended 31 January 2010 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
31 July	Loans advanced to participators in a close company in the year ended 31 January 2011 should be repaid by 31 July 2011 in order to avoid the company being liable to income tax thereon.
August 2011	
14 Aug	Dividend withholding tax return filing and payment date (for distributions made in July 2011).
23 Aug	Due date for payment of preliminary tax for companies with a financial year ended 30 September 2011. **
23 Aug	Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 November 2010. Due date for any balancing payment in respect of the same accounting period. **
23 Aug	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 28 February 2012. **
31 Aug	Last date for filing third party payments return 46G for companies with a financial year ending on 30 November 2010.
31 Aug	Latest date for payment of dividends for the period ended 28 February 2010 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
31 Aug	Loans advanced to participators in a close company in the year ended 28 February 2011 should be repaid by 31 August 2011 in order to avoid the company being liable to income tax thereon.
September 2011	
14 Sept	Dividend withholding tax return filing and payment date for distributions made in August 2011.
23 Sept	Due date for payment of preliminary tax for companies with a financial year ended 31 October 2010. **
23 Sept	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 December 2010. Due date for any balancing payment in respect of the same accounting period. **
23 Sept	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 March 2012. **
30 Sept	Last date for filing third party payments return 46G for companies with a financial year ending on 31 December 2010.
30 Sept	Latest date for payment of dividends for the period ended 31 March 2010 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
30 Sept	Loans advanced to participators in a close company in the year ended 31 March 2011 should be repaid by 30 September 2011 in order to avoid the company being liable to income tax thereon.

**For those who hold an exemption from mandatory e-filing, the due date is the 21st of the month

RELEVANT DATES FOR INDIVIDUALS

September 2011

30 Sept	Return and payment of capital acquisitions tax (CAT) arising on disposal for gifts/inheritorances with a valuation date between 1 September 2010 and 31 August 2011.
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For more information, please contact us at: marketing@crowleysdfk.ie

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