

## Key Tax Deadlines

The following are key tax deadlines for the period October 2011 to December 2011

### GENERAL

#### October 2011

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

#### November 2011

<b>14 Nov</b>	Due date for payment and filing of P30's for October 2011, for businesses that file on a monthly basis.
<b>14 Nov</b>	Due date for monthly return and payment of RCT 30 for October 2011.
<b>14 Nov</b>	Due date for F30 Professional Services Withholding Tax for October 2011.
<b>19 Nov</b>	Due date for payment and filing of the September/ October 2011 return for businesses who file on a bi-monthly basis. Due date for annual VAT return of trading details for October 2011.
<b>23 Nov</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.

#### December 2011

<b>14 Dec</b>	Due date for payment and filing of P30's for November 2011 for businesses that file on a monthly basis.
<b>14 Dec</b>	Due date for monthly return and payment of RCT 30 for November 2011.
<b>14 Dec</b>	Due date for F30 Professional Services Withholding Tax for November 2011.
<b>19 Dec</b>	Due date for annual VAT return of trading details for November 2011.
<b>23Dec</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.

## RELEVANT DATES FOR INDIVIDUALS

October 2011	
<b>31 Oct</b>	Due date for payment of preliminary income tax (inclusive of the USC) for the tax year 2011 for individuals who do not pay and file using Revenue Online Services. To avoid interest and charges the preliminary tax must amount to 90% of the ultimate tax payable for the 2011 tax year or 100% of the tax liability for 2010.
<b>31 Oct</b>	Due date for payment of any balance of tax for assessment year 2010 for individuals who do not pay and file using Revenue Online Services. It is also the due date for submission of the annual income tax return for the year of assessment 2010 for those who do not pay and file using Revenue Online Services.
<b>31 Oct</b>	Latest date for making contributions to PRSAs, AVCs or RACs for the tax year 2010 for individuals who do not pay and file using Revenue Online Services (subject to a possible extension to 15 November 2011 for those who pay and file on ROS).
<b>31 Oct</b>	CGT: Return of Capital Gains for 2010 is due.
<b>31 Oct</b>	Due date for payment and return of €200,000 Domicile Levy for 2010 (applicable to individuals who are both Irish domiciled and Irish citizens, whose world-wide income exceeds €1m, whose Irish property is greater in value than €5m, and whose liability to Irish income tax in 2010 was less than €200,000).
November 2011	
<b>15 Nov</b>	Extension of the pay and file date of 31 October 2011 to 15 November 2011 in respect of Income Tax return 2010 where taxpayers submit their payment and file their return through the Revenue Online Services (ROS). The extension also applies to preliminary tax for 2011.
December 2011	
<b>15 Dec</b>	Payment of capital gains due in respect of any gains arising on disposals in the period 1 January 2011 to 30 November 2011 must be paid on or before 15 December 2011.
<b>31 Dec</b>	End of the 2011 tax year. Appropriate tax shelters such as film investments must be acquired by this date to be effective for 2011. Also some exemptions and allowances are required to be claimed in a specific tax year, for example a claim for artist's exemption (Section 195 TCA 97).
<b>31 Dec</b>	CGT- Every individual is entitled to a capital gains tax exemption of €1,270 per annum. This exemption cannot be transferred and is lost if not used by the end of the tax year. CAT- the first €3,000 of the total value of gifts received from any one individual in any tax year is exempt from gift tax. Unused exemptions cannot be carried forward to later years so the timing of gifts should be considered.
<b>31 Dec</b>	Capital losses arising on or before 31 December 2011 may be offset against gains arising in 2011. Unused capital losses may be brought forward.

## RELEVANT DATES FOR COMPANIES

October 2011	
<b>14 Oct</b>	Dividend withholding tax return filing and payment date (for distributions made in September 2011).
<b>21 Oct</b>	Due date for payment of preliminary tax for companies with a financial year ended 30 November 2011.
<b>21 Oct</b>	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 January 2011 with the Collector General's Office. Due date for balancing payments for the same period.
<b>21 Oct</b>	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 30 April 2012.
<b>31 Oct</b>	Loans advanced to participators in a close company in the year ended 30 April 2011 should be repaid by 31 October 2011 in order to avoid the company being liable to income tax thereon.
<b>31 Oct</b>	Last date for filing third party payments return 46G for companies with a financial year ending on 31 January 2011.

<b>31 Oct</b>	Latest date for payment of dividends for the period ended 30 April 2010 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
<b>31 Oct</b>	Director's remuneration accrued in the year ended 30 April 2011 should be paid to the director by 31 October 2011 in order to avoid additional corporation tax.
<b>November 2011</b>	
<b>14 Nov</b>	Dividend withholding tax return filing and payment date (for distributions made in October 2011).
<b>21 Nov</b>	Due date for payment of preliminary tax for companies with a financial year ended 31 December 2011.
<b>21 Nov</b>	Last date for filing corporation tax return CT1 for companies with a financial year ending on 28 February 2011. Due date for any balancing payment in respect of the same accounting period.
<b>21 Nov</b>	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 May 2012.
<b>30 Nov</b>	Loans advanced to participators in a close company in the year ended 31 May 2011 should be repaid by 30 November 2011 in order to avoid the company being liable to income tax thereon.
<b>30 Nov</b>	Last date for filing third party payments return 46G for companies with a financial year ending on 28 February 2011.
<b>30 Nov</b>	Latest date for payment of dividends for the period ended 30 May 2010 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
<b>30 Nov</b>	Director's remuneration accrued in the year ended 31 May 2011 should be paid to the director by 30 November 2011 in order to avoid additional corporation tax.
<b>December 2011</b>	
<b>14 Dec</b>	Dividend withholding tax return filing and payment date (for distributions made in November 2011).
<b>21 Dec</b>	Due date for payment of preliminary tax for companies with a financial year ended 31 January 2012.
<b>21 Dec</b>	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 March 2011. Due date for any balancing payment in respect of the same accounting period.
<b>21 Dec</b>	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 30 June 2012.
<b>31 Dec</b>	Loans advanced to participators in a close company in the year ended 30 June 2011 should be repaid by 31 December in order to avoid the company becoming liable to income tax thereon.
<b>31 Dec</b>	Last date for filing third party payments return 46G for companies with a financial year ending on 31 March 2011.
<b>31 Dec</b>	Latest date for payment of dividends for the period ended 30 June 2010 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
<b>31 Dec</b>	Director's remuneration accrued in the year ended 30 June 2011 should be paid to the director by 31 December 2011 in order to avoid additional corporation tax.

<b>31 Dec</b>	Contributions made by employers to approved occupational pension schemes are tax deductible on a payment basis. Companies with 31 December year ends should review their position to ensure minimal pension accruals/provisions at the year end. Charges on income (e.g. patent royalties and certain interest) are also deductible on a paid basis).
<b>31 Dec</b>	A four year time limit generally applies to repayment claims. A claim for repayment of corporation tax for the year ended 31 December 2007 must be lodged with the Revenue by 31 December 2011.
<b>31 Dec</b>	A two year time limit applies to many corporation tax group relief and loss relief claims. Potential claims for the period ending 31 December 2009 may need to be considered prior to 31 December 2011.

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