

Key Tax Deadlines

January 2013

The following are key tax deadlines for the period January 2013 to March 2013

GENERAL

January 2013	
14 Jan	Due date for payment and filing of P30's for businesses that file on a quarterly basis (October 12 - December 12), as well as for the December P30 2012.
14 Jan	Due date for F30 Professional Services Withholding Tax for December 2012.
19 Jan	Due date for payment and filing of VAT3 returns for businesses that file on a bi-annual or on a four-monthly basis, as well as the November/ December 2012 return for those who file on a bi-monthly basis. Due date for annual VAT return of trading details for December 2012.
19 Jan	Plastic Bag Environmental Levy –due date for return and payment for the quarterly period 1 October – 31 December 2012.
23 Jan	Due date for online payment of RCT deducted by a Principal Contractor in December 2012 (for those on a monthly basis under the new RCT system).
23 Jan	Extended deadline for those who submit VAT & 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 PAYE.
February 2013	
14 Feb	Due date for payment and filing of P30's for January 2013, for businesses that file on a monthly basis.
14 Feb	Due date for F30 Professional Services Withholding Tax for January 2013.
15 Feb	Last date for filing Form P35 for Employers for year ended 31 December 2012. Issue P60 for 2012 to each employee.
15 Feb	Last date for return and payment of F35 Professional Services Withholding Tax for year ended 31 December 2012.
19 Feb	Due date for annual VAT return of trading details for January 2013.
23 Feb	Due date for online payment of RCT deducted by a Principal Contractor in January 2013 (for those on a monthly basis under the new RCT system).
23 Feb	Extended deadline for those who submit VAT & 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 PAYE.
March 2013	
14 Mar	Due date for payment and filing of P30's for February 2013 for businesses that file on a monthly basis.
14 Mar	Due date for F30 Professional Services Withholding Tax for February 2013.
19 Mar	Due date for payment and filing of the VAT3 return for January/ February 2013
19 Mar	Due date for annual VAT return of trading details for February 2013
23 Mar	Due date for online payment of RCT deducted by a Principal Contractor in February 2013 (for those on a monthly basis under the new RCT system).
23 Mar	Extended deadline for those who submit VAT & 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 PAYE.

RELEVANT DATES FOR INDIVIDUALS

January 2013	
31 Jan	The payment of capital gains tax (CGT) arising on disposals from 1 December 2012 to 31 December 2012 is due.
March 2013	
31 Mar	Deadline for claiming Separate Assessment for 2012 Deadline for nominating Assessable spouse for 2012

RELEVANT DATES FOR COMPANIES

January 2013	
14 Jan	Dividend withholding tax return filing and payment date (for distributions made in December 2012).
23 Jan	Due date for payment of preliminary tax for companies with a financial year ended 28 February 2013.
23 Jan	Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 April 2012 with the Collector General's Office. Due date for balancing payments for the same period.
23 Jan	Last date for filing third party payments return 46G for companies with a financial year ending on 30 April 2012.
23 Jan	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 July 2013.
31 Jan	Loans advanced to participators in a close company in the year ended 31 July 2012 should be repaid by 31 January 2013 in order to avoid the company being liable to income tax thereon.
31 Jan	Latest date for payment of dividends for the period ended 31 July 2011 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
31 Jan	Director's remuneration accrued in the year ended 31 July 2012 should be paid to the director by 31 January 2013 in order to avoid additional corporation tax.
February 2013	
14 Feb	Dividend withholding tax return filing and payment date (for distributions made in January 2013).
23 Feb	Due date for payment of preliminary tax for companies with a financial year ended 31 March 2013.
23 Feb	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 May 2012. Due date for any balancing payment in respect of the same accounting period.
23 Feb	Last date for filing third party payments return 46G for companies with a financial year ending on 31 May 2013.
23 Feb	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 August 2013.
28 Feb	Loans advanced to participators in a close company in the year ended 31 August 2012 should be repaid by 28 February 2013 in order to avoid the company being liable to income tax thereon.
28 Feb	Latest date for payment of dividends for the period ended 31 August 2011 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
28 Feb	Director's remuneration accrued in the year ended 31 August 2012 should be paid to the director by 28 February 2013 in order to avoid additional corporation tax.
March 2013	
14 Mar	Dividend withholding tax return filing and payment date (for distributions made in February 2013).
23 Mar	Due date for payment of preliminary tax for companies with a financial year ended 30 April 2013.
23 Mar	Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 June 2012. Due date for any balancing payment in respect of the same accounting period.
23 Mar	Last date for filing third party payments return 46G for companies with a financial year ending on 30 June 2012.

23 Mar	Due date for payment of first instalment of preliminary tax for “large companies” with a financial year ending on 30 September 2013.
31 Mar	Loans advanced to participators in a close company in the year ended 30 September 2012 should be repaid by 31 March in order to avoid the company becoming liable to income tax thereon.
31 Mar	Latest date for payment of dividends for the period ended 30 September 2011 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
31 Mar	Director’s remuneration accrued in the year ended 30 September 2012 should be paid to the director by 31 March 2013 in order to avoid additional corporation tax.

For more information, please contact us at: marketing@crowleysdfk.ie

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