



KEOGH SOMERS

CHARTERED ACCOUNTANTS

Important Financial Dates

Corporation Tax

- Preliminary corporation tax due by the 21st of the month preceding the month of the company's year end.
- Small Companies (Companies whose corporation tax liability will be less than €200,000 per accounting period) have the option of paying their preliminary tax at the lower of 90% of the final liability of the current accounting period, or 100% of the previous accounting period.
- Companies whose liability is greater than €200,000 must pay 90% of their current liability.
- The due date in both cases is the 21st of the month prior to the month of the companies year end.

PAYE/PRSI

- Payment of PAYE/PRSI deductions for the previous month by the 14th of the current month. (or quarterly where applicable)
- Annual P35 due by February 15th of the following year.

Value Added Tax

- Payment of previous two months liability and filing of related VAT return by 19th January, March, May, July, September & November.
- Quarterly if liability is less than €3,000. 19th April, July, October, January.
- Bi- Annually if the liability is between €3,001 and €14,400. 19th July, January.
- Annual Vat return is due by the 9th January of the following year.

Company Secretarial

- Annual Return to be filed not later than 28 days following the Annual Return Date or 28 days following completion of the return if earlier.

Income Tax

- Preliminary income tax for the current tax year due for payment by October 31st of the current year.
- Balance of last year's income tax liability due for payment by October 31st of the current year.
- Filing of last year's tax return by October 31st of the current year.
- If paying and filing on ROS the due date is generally extended by a number of weeks.

Capital Gains Tax

- Payment of CGT on disposals from October 1st to December 31st by the following January 31st.
- Payment of CGT on disposals from January 1 to September 30th by the following October 31st. Extended by a number of weeks if paying and filing on ROS.
- CGT return for last year due for filing by October 31st of current year.