

The following chart shows the relevant filing dates and payment dates for Income Tax, Capital Gains Tax, Corporation Tax, PAYE/ PRSI and VAT. It should help you budget for forthcoming tax payments.

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PAYE/PRSI*	
Form P.30 and relevant payment	due 14th of following month or if file and pay online due 23 rd of following month
e.g. July 2010	due 14th August 2010 or if file and pay online due 23 rd August
VAT**	
Forms VAT3 and the relevant payment	due 19th of month following the bi-monthly period or if file and pay online due 23 rd
e.g. July/August 2010 return and payment	due 19th September 2010 or if file and pay online due 23 rd September 2010
CORPORATION TAX	
1st installment of Preliminary Tax for companies with Corporation Tax liability that exceeds €200,000	due up to 6 months 10 days before end of accounting year or if file and pay online due by 23 rd of the month
e.g. year ended 31st Dec. 2010	due 21 st June 2010 or if file and pay online due 23 rd June
2nd installment of Preliminary Tax	due up to 1 month and 10 days before end of accounting year
e.g. year ended 31st Dec. 2010	due 21st November 2010 or if file and pay online due 23 rd November
Return form	due up to 8 months 21 days after company year end or if file and pay online due 25th of the month
e.g. year ended 31st Dec. 2009	due 21st September 2010 or if file and pay online due 23 rd September
* In certain circumstances you can apply for quarterly filing.	
** In certain circumstances you can apply for three monthly or bi-annual filing.	
INCOME TAX	
For tax years 2001 onwards:	
Return form	due 31st October following the end of the tax year
e.g. return form for 2009	due 31st October 2010
Preliminary tax	due 31st October in the tax year
e.g. preliminary tax for 2010	due 31st October 2010
Balance of tax	due 31st October following the end of the tax year
e.g. balance of tax for 2009	due 31st October 2010
CAPITAL GAINS TAX - NEW RULES	
For tax years 2009 onwards:	
Capital Gains Tax	
Where gain arises before 30 Nov in any one year	The CGT is payable by the 15 th December of that year
e.g. If a gain arises during the period from 1st January 2010 to 30th November 2010	The CGT is payable by the 15 th December 2010
Where the gain arises in the period 1st December to 31st December	The CGT is payable by the 31st January of the following year
e.g. If the gain arises during the period from 1st December 2010 to 31st December 2010	The CGT is payable by the 31st January 2011

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