

## Key Tax Deadlines

The following are key tax deadlines for the period July 2010 to September 2010

### GENERAL

#### July 2010

<b>14 July</b>	Due date for payment and filing of P30's for businesses that file on a quarterly basis (April 10- June 10) as well as for the June P30.
<b>14 July</b>	Due date for monthly return and payment of RCT 30 for June 2010.
<b>14 July</b>	Due date for F30 Professional Services Withholding Tax for June 2010.
<b>19 July</b>	Due date for payment and filing of Jan/Jun VAT 3 returns for businesses that file on a bi-annual basis as well as for the May/June 2010 return for those who file on a bi-monthly basis. Due date for annual VAT return of trading details for June 2010.
<b>19 July</b>	Plastic Bag Environmental Levy –due date for return and payment for the quarterly period 1 April – 30 June 2010.
<b>23 July</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.

#### August 2010

<b>14 Aug</b>	Due date for payment and filing of P30's for July 2010, for businesses that file on a monthly basis.
<b>14 Aug</b>	Due date for monthly return and payment of RCT 30 for July 2010.
<b>14 Aug</b>	Due date for F30 Professional Services Withholding Tax for July 2010.
<b>19 Aug</b>	Due date for annual VAT return of trading details for July 2010.
<b>23 Aug</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.

#### September 2010

<b>14 Sept</b>	Due date for payment and filing of P30's for August 2010 for businesses that file on a monthly basis.
<b>14 Sept</b>	Due date for monthly return and payment of RCT 30 for August 2010.
<b>14 Sept</b>	Due date for F30 Professional Services Withholding Tax for August 2010.
<b>19 Sept</b>	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 2010 return for those who file on a bi-monthly basis Due date for annual VAT return of trading details for August 2010.
<b>23 Sept</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 COMPANIES**

<b>July 2010</b>	
<b>14July</b>	Dividend withholding tax return filing and payment date (for distributions made in June 2010).
<b>21July</b>	Due date for payment of preliminary tax for companies with a financial year ended 31 August 2010.
<b>21July</b>	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 October 2009 with the Collector General's Office. Due date for balancing payments for the same period.
<b>21July</b>	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 January 2011.
<b>31July</b>	Last date for filing third party payments return 46G for companies with a financial year ending on 31 <sup>st</sup> October 2009.
<b>31July</b>	Latest date for payment of dividends for the period ended 31 January 09 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
<b>31July</b>	Loans advanced to participators in a close company in the year ended 31 January 2010 should be repaid by 31 July 2010 in order to avoid the company being liable to income tax thereon.
<b>August 2010</b>	
<b>14 Aug</b>	Dividend withholding tax return filing and payment date (for distributions made in July 2010).
<b>21 Aug</b>	Due date for payment of preliminary tax for companies with a financial year ended 30 September 2010.
<b>21 Aug</b>	Last date for filing corporation tax return CT1 for companies with a financial year ending on 30 November 2009. Due date for any balancing payment in respect of the same accounting period.
<b>21 Aug</b>	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 28 February 2011.
<b>31 Aug</b>	Last date for filing third party payments return 46G for companies with a financial year ending on 30 November 2009.
<b>31 Aug</b>	Latest date for payment of dividends for the period ended 28 February 2009 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
<b>31 Aug</b>	Loans advanced to participators in a close company in the year ended 28 February 2010 should be repaid by 31 August 2010 in order to avoid the company being liable to income tax thereon.
<b>September 2010</b>	
<b>14Sept</b>	Dividend withholding tax return filing and payment date for distributions made in August 2010.
<b>21Sept</b>	Due date for payment of preliminary tax for companies with a financial year ended 31 October 2009.
<b>21Sept</b>	Last date for filing corporation tax return CT1 for companies with a financial year ending on 31 December 2009. Due date for any balancing payment in respect of the same accounting period.
<b>21Sept</b>	Due date for payment of first instalment of preliminary tax for "large companies" with a financial year ending on 31 March 2011.
<b>30Sept</b>	Last date for filing third party payments return 46G for companies with a financial year ending on 31 December 2009.
<b>30Sept</b>	Latest date for payment of dividends for the period ended 31 March 2009 to avoid Sections 440 and 441 TCA97 surcharges on investment/rental/professional services income arising in that period (close companies only).
<b>30Sept</b>	Loans advanced to participators in a close company in the year ended 31 March 2010 should be repaid by 30 September 2010 in order to avoid the company being liable to income tax thereon.

For more information, please contact us at: [marketing@crowleysdfk.ie](mailto:marketing@crowleysdfk.ie)

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