

Tax Deadlines – January & February 2012

General

7 January 2012

Under mandatory reporting rules, promoters of disclosed transactions may be required to submit quarterly 'client lists' in respect of disclosed transactions. Quarterly returns for the period to 31 December are due on 7 January.

14th January

[PAYE](#) – P30 monthly return and payment for December 2011. (ROS extension to 23rd of Jan 2012)

PAYE – P30 quarterly return and payment for calendar quarter ended 31st December 2011 (ROS extension to 23rd of Jan 2012)

[RCT](#) – RCT30 monthly return and payment for December 2011 (ROS extension to 23rd of Jan 2012)

PSWT – F30 monthly return and payment for December 2011 (ROS extension to 23rd of Jan 2012)

19th January

VAT – Bi-monthly VAT3 return and payment for the period Nov/Dec 2011. Four monthly VAT3 return and payment for the period Sept/Dec 2011. Half yearly VAT3 return and payment for the period July/Dec 2011. (ROS extension to 23rd of Jan 2012)

Relevant Dates for Companies

14 January

Dividend withholding [tax return](#) - filing and payment date for distributions made in December 2011.

21 January (ROS extension to 23rd January)

Corporation Tax – Return and final payment for accounting periods ended 30th Apr 2011.

Preliminary tax for accounting year ending 29th Feb 2012.

First instalment of preliminary tax for "large" companies for accounting periods ending 31st July 2012.

31st January

Form 46G for accounting periods ended 30th April 2011.

Relevant Dates for Individuals

31st January

[Capital Gains Tax](#) due in respect of any gains arising on any disposals in the period 1st December 2011 to 31st December 2011 must be paid on or before 31st January 2012.

FEBRUARY 2012

14th February

[PAYE](#) - P30 monthly return and payment for January 2012. (ROS extension to 23rd of Feb 2012)

PSWT – F30 monthly return and payment for January 2012 (ROS extension to 23rd of Feb 2012)

15th February

Form P35 for 2011 (ROS extension to 23rd of Feb 2012). P60s for 2011 must be issued to employees by 15th February 2012.

PSWT – Form F35 for 2011 (ROS extension to 23rd Feb 2012)

RCT – Principal contractors to file form RCT35 (ROS extension to 23rd Feb 2012)

Relevant Dates for Companies

14 February

Dividend withholding tax return - return and payment date for distributions made in January 2012.

21 February (ROS extension to 23rd February)

[Corporation Tax](#) – Return and final payment for accounting periods ended 31st May 2011.

Preliminary tax for accounting year ending 31st March 2012.

First instalment of preliminary tax for “large” companies for accounting periods ending 31st August 2012.

29th February

Form 46G for accounting periods ended 31st May 2011.



For any [business tax](#) queries, contact our Monaghan office on 047 84955 or the Cavan office on 049 4371211. www.amatino.ie