

- 1. End of following month Payment of tax deducted from employees salary (PAYE).
- 2. Payment of special contribution for defense on dividends and interest received in the preceding

### **30 January**

- 1. Final deadline for the avoidance of penalty of 5 percent for the payment of corporation tax based on the tax return of the penultimate year, if not paid on 1 August of previous year.
- 2. Submission of declaration of deemed dividend distribution (IR 623) for the year ended 31 December two years ago.

### **31 January**

- 1. Submission of declaration of deemed dividend distribution (IR 623) for the year ended 31 December two years ago.

### **30 April**

- 1. Submission of the previous year personal returns of individuals where their gross income arises exclusively from salaried services - see note (1) below.
- 2. Payment of premium tax for life insurance companies - First installment.
- 3. Submission by employers of the total payroll/analysis of the previous year ( Form IR 7)

### **30 June**

- 1. Submission of previous year personal returns of individuals not preparing audited financial statements - see notes (1) and (2) below.
- 2. Payment of personal tax under self-assessment method.
- 3. Payment of special contribution for defense for the first six months of the year.

### 1 August

- 1. Submission of provisional tax declaration and payment of first installment of provisional tax for the year.
- 2. Payment of previous year's final corporation tax under the self-assessment method.
- 3. Payment of previous year's income tax under the self assessment method by individuals preparing audited financial statements - see note (2).

### 31 August

- 1. Payment of premium tax for life insurance companies - second installment.

### 31 December

- 1. Payment of provisional tax - second instalment.
- 2. Payment of defence tax contribution on deemed distribution of dividend.
- 3. Payment of special contribution for defense for the last six months of the year.
- 4. Payment of premium tax for life insurance companies - third and last installment.
- 5. Submission of the previous year's audited financial statements and tax returns.

## Interest and Penalties

In addition to the interest, a penalty is also charged depending on the circumstances.

## Notes

*(1) Physical persons submit returns only when their gross income exceeds €19.500.*

*(2) A physical person is obliged to submit audited financial statements if his/her turnover exceeds €68.344 annually.*