

# THE BAREFOOT ACCOUNTANT

TM

## 2012 Irish Tax Deadline Calendar

### January 2012

Return and payment dates for the month of January

Date	Type of return and the period of the payment cover for each tax type
14th	<b>PAYE/PRSI:</b> P30 monthly return and payment for December 2011 P30 quarterly return and payment for October/December 2011
14	<b>DWT:</b> Return and payment of DWT for December 2011
14	<b>PSWT:</b> F30 monthly return and payment for December 2011
14	<b>RCT:</b> RCT 30 monthly return and payment for December 2011
19	<b>VAT:</b> Bi-Monthly VAT 3 return and payment (if due) for period November/December 2011
19	<b>VAT:</b> Bi-Annual VAT 3 return and payment (if due) for period July/December 2011
19	<b>VAT:</b> 4 Monthly VAT 3 return and payment (if due) for period September/December 2011
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-29 February 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-30 April 2011
1-21	<b>Corporation Tax:</b> Pay Balance due on APs ending between 1-30 April 2011
1-31	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-30 April 2011
31	<b>Capital Gains Tax:</b> Payment due on gains arising between 1 December 2011 to 31 December 2011



## February 2012

Return and payment dates for the month of February

<b>Date</b>	<b>Type of return and the period of the payment cover for each tax type</b>
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for January 2012
14	<b>DWT:</b> Return and payment of DWT for January 2012
14	<b>PSWT:</b> F30 monthly return and payment for January 2012
15	<b>PSWT:</b> F35 annual return for year ended 31 December 2011
15	<b>RCT:</b> RCT 35 return for year ended 31 December 2011
15	<b>PAYE/PRSI:</b> Issue P60 2011, to each employee
15	<b>PAYE/PRSI:</b> Due date submission of Form P35 for year ended 31 December 2011
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-31 March 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-31 May 2011
1-21	<b>Corporation Tax:</b> Pay Balance due on APs ending between 1-31 May 2011
1-29	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-31 May 2011

## March 2012

Return and payment dates for the month of March

<b>Date</b>	<b>Type of return and the period of the payment cover for each tax type</b>
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for February 2012
14	<b>DWT:</b> Return and payment of DWT for February 2012
14	<b>PSWT:</b> F30 monthly return and payment for February 2012
14	<b>RCT:</b> RCT 30 monthly return and payment for February 2012
19	<b>VAT:</b> Bi-Monthly VAT 3 return and payment (if due) for period January/February 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-30 April 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-30 June 2011
1-21	<b>Corporation Tax:</b> Pay Balance due on APs ending between 1-30 June 2011
1-31	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-30 June 2011
31	<b>Income Tax:</b> Return of Share Awards, Share Options and other Rights and Other Securities for 2011

- 31 **Income Tax:** Deadline for claiming Separate Assessment for 2012
- 31 **Income Tax:** Deadline for nominating Assessable Spouse for 2012

## April 2012

Return and payment dates for the month of April

Date	Type of return and the period of the payment cover for each tax type
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for March 2012 P30 quarterly return and payment for January/March 2012
14	<b>DWT:</b> Return and payment of DWT for March 2012
14	<b>PSWT:</b> F30 monthly return and payment for March 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-31 May 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-31 July 2011
1-21	<b>Corporation Tax:</b> Pay balance due on APs ending between 1-31 July 2011
1-30	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-31 July 2011

## May 2012

Return and payment dates for the month of May

Date	Type of return and the period of the payment cover for each tax type
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for April 2012
14	<b>DWT:</b> Return and payment of DWT for April 2012
14	<b>PSWT:</b> F30 monthly return and payment for April 2012
19	<b>VAT:</b> VAT 3 return and payment for period March/April 2012
19	<b>VAT:</b> 4 Monthly VAT 3 return and payment (if due) for period January/April 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-30 June 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-31 August 2011
1-21	<b>Corporation Tax:</b> Pay balance due on APs ending between 1-31 August 2011
1-31	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-31 August 2011

## June 2012

Return and payment dates for the month of June

<b>Date</b>	<b>Type of return and the period of the payment cover for each tax type</b>
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for May 2012
14	<b>DWT:</b> Return and payment of DWT for May 2012
14	<b>PSWT:</b> F30 monthly return and payment for May 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-31 July 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-30 September 2011
1-21	<b>Corporation Tax:</b> Pay balance due on APs ending between 1-30 September 2011
1-30	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-30 September 2011

## July 2012

Return and payment dates for the month of July

<b>Date</b>	<b>Type of return and the period of the payment cover for each tax type</b>
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for June 2012 P30 quarterly return and payment for April/June 2012
14	<b>DWT:</b> Return and payment of DWT for June 2012
14	<b>PSWT:</b> F30 monthly return and payment for June 2012
19	<b>VAT:</b> Bi-Monthly VAT 3 return and payment (if due) for period May/June 2012
19	<b>VAT:</b> Bi-Annual VAT 3 return and payment (if due) for period January/June 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-31 August 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-31 October 2011
1-21	<b>Corporation Tax:</b> Pay balance due on APs ending between 1-31 October 2011
1-31	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-31 October 2011

## August 2012

Return and payment dates for the month of August

Date	Type of return and the period of the payment cover for each tax type
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for July 2012
14	<b>DWT:</b> Return and payment of DWT for July 2012
14	<b>PSWT:</b> F30 monthly return and payment for July 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-30 September 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-30 November 2011
1-21	<b>Corporation Tax:</b> Pay balance due on APs ending between 1-30 November 2011
1-31	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-30 November 2011

## September 2012

Return and payment dates for the month of September

Date	Type of return and the period of the payment cover for each tax type
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for August 2012
14	<b>DWT:</b> Return and payment of DWT for August 2012
14	<b>PSWT:</b> F30 monthly return and payment for August 2012
19	<b>VAT:</b> Bi-Monthly VAT 3 return and payment (if due) for period July/August 2012
19	<b>VAT:</b> 4 Monthly VAT 3 return and payment (if due) for period May/August 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-31 October 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-31 December 2011
1-21	<b>Corporation Tax:</b> Pay balance due on APs ending between 1-31 December 2011
1-31	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-31 December 2011

## October 2012

Return and payment dates for the month of October

<b>Date</b>	<b>Type of return and the period of the payment cover for each tax type</b>
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for September 2012 P30 quarterly return and payment for July/September 2012
14	<b>DWT:</b> Return and payment of DWT for September 2012
14	<b>PSWT:</b> F30 monthly return and payment for September 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-30 November 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-31 January 2012
1-21	<b>Corporation Tax:</b> Pay balance due on APs ending between 1-31 January 2012
1-31	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-31 January 2012
31	<b>Income Tax:</b> Preliminary Tax 2012
31	<b>Income Tax:</b> Pay balance of 2011 tax liability
31	<b>Income Tax:</b> Return of income for 2011
31	<b>Capital Gains Tax:</b> Return of Capital Gains for 2011

## November 2012

Return and payment dates for the month of November

<b>Date</b>	<b>Type of return and the period of the payment cover for each tax type</b>
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for October 2012
14	<b>DWT:</b> Return and payment of DWT for October 2012
14	<b>PSWT:</b> F30 monthly return and payment for October 2012
19	<b>VAT:</b> Bi-Monthly VAT 3 return and payment (if due) for period September/October 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-31 December 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-29 February 2012
1-21	<b>Corporation Tax:</b> Pay balance due on APs ending between 1-29 February 2012
1-30	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-29 February 2012

## December 2012

Return and payment dates for the month of December

<b>Date</b>	<b>Type of return and the period of the payment cover for each tax type</b>
14	<b>PAYE/PRSI:</b> P30 monthly return and payment for November 2012
14	<b>DWT:</b> Return and payment of DWT for November 2012
14	<b>PSWT:</b> F30 monthly return and payment for November 2012
15	<b>Capital Gains Tax:</b> Payment due on gains arising between 1 January 2012 - 30 November 2012
1-21	<b>Corporation Tax:</b> PT for APs ending between 1-31 January 2012
1-21	<b>Corporation Tax:</b> Returns for APs ending between 1-31 March 2012
1-21	<b>Corporation Tax:</b> Pay balance due on APs ending between 1-31 March 2012
1-31	<b>Corporation Tax:</b> Returns of Third Party Information for APs ending between 1-31 March 2012