

### End of the following month

- Payment of tax deducted from employees salary (PAYE)
- Payment of contribution for defence from dividends, rents and interest paid during the previous month

### 31 January

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

### 31 March

- Submission of personal Tax Return (I.R. 1 form) by self-employed individuals with audited accounts if their gross income exceed €70.000
- Submission of Company Income Tax Return (I.R.4)

### 30 June

- Payment of tax balance for the previous year by self-employed without audited accounts
- Payment of Defence Tax on rental income received during the first half of the current year
- Payment of fees of €350 to Registrar of Companies

### 31 July

- Submission of Company's Provisional Tax for the current year and payment of 1st installment of Provisional Tax
- Submission of Employer's Return (T.D.7)
- Submission of Income Tax Return by employees (T.D.1)

### **1 August**

- Payment of the tax balance for the previous year by companies

### **30 September**

- Submission of personal Tax Return (I.R. 1 form) by self-employed individuals who do not prepare audited accounts if their gross income does not exceed €70,000

### **31 December**

- Submission of revised Provisional Assessment for the current year
- Payment of 2nd installment of Provisional Tax
- Payment of Defence Tax on rental income received during the second half of the current year