

Tax Diary 2017

Irish dates

11 January 2017	➤ Payment of local property tax for 2017. Date extended to 21 March 2017 if paying by Single Debit Authority
31 January 2017	➤ Payment of capital gains tax for assets sold between 1 December 2016 and 31 December 2016
15 February 2017	➤ If you are an employer, you must submit the annual return (Form P35) for 2016, pay balance of PAYE/PRSI for 2016 and give P60's to employees (deadline extended to 23 February if filing P35 on ROS online)
31 March 2017	➤ Husband and wife have until 31 March 2017 to submit an election to change the way they are taxed for 2017 e.g. to change from joint to separate assessment
October 2017	➤ Budget 2017 expected to be announced by the Minister for Finance
31 October 2017	➤ Submission of 2016 domicile levy return and payment of domicile levy
31 October 2017	<ul style="list-style-type: none">➤ Submission of 2016 tax return➤ Payment of balance of income tax due for 2016➤ Payment of 2017 preliminary income tax➤ Last date for making pension contributions for the 2016 tax year➤ Submission of gift/inheritance tax returns for benefits taken in the period from 1 September 2016 to 31 August 2017
15 December 2017	➤ Payment of capital gains tax on gains in the period from 1 January 2017 to 30 November 2017
31 December 2017	<ul style="list-style-type: none">➤ End of 2017 tax year➤ End of year tax planning:<ul style="list-style-type: none">– make use of small gift exemption (EUR3,000)– realise capital losses– Reduce value of Irish assets to below EUR5m if liable to domicile levy➤ Last date to submit repayment claim for 2013 tax year
11 January 2018	➤ Payment of local property tax for 2018
31 January 2018	➤ Payment of capital gains tax for assets sold between 1 December 2017 and 31 December 2017.

UK dates

31 January 2017	<ul style="list-style-type: none">➤ Submission of 2015/2016 tax return (latest date if filing online)➤ Payment of balance of income tax due for 2015/2016➤ Payment of 50% of UK preliminary tax for 2016/2017 tax year
5 April 2017	<ul style="list-style-type: none">➤ End of 2016/2017 UK tax year➤ Deadline for claiming tax refund for the 2012/13 tax year
31 July 2017	<ul style="list-style-type: none">➤ Payment of balance of 50% of UK preliminary tax for 2016/2017 tax year
31 October 2017	<ul style="list-style-type: none">➤ Deadline for filing 2016/2017 UK tax return if not submitting tax return electronically (i.e. filing paper return)
31 January 2018	<ul style="list-style-type: none">➤ Submission of 2016/2017 tax return.

***Non-UK resident – Sale of UK property**

If you are not resident in the UK and you sell a UK residential property, you must report the sale to HMRC within 30 days of the conveyance. You may also have to pay any UK tax on the sale within 30 days of the conveyance.