

REVENUE TAX CALENDER 2015

January 2015

<i>Return and payment dates for the month of January</i>	
Date	Type of return and the period of the payment cover for each tax type
1	LPT: Commencement of phased payments
7	LPT: Deadline for paying in full, in one single payment or confirming that payment will be made in full by Single Debit Authority
14	PAYE/PRSI/USC/LPT P30 monthly return and payment for December 2014 P30 quarterly return and payment for October - December 2014
14	DWT: Return and payment of DWT for December 2014
14	PSWT: F30 monthly return and payment for December 2014
15	LPT: Commencement of monthly direct debit payments
19	VAT: Monthly VAT 3 return and payment (if due) for the period December together with a Return of Trading Details where the accounting period ends in December
19	VAT: Bi-Monthly VAT 3 return and payment (if due) for period November - December 2014 together with the Return of Trading Details where the accounting period ends between the 1st November and the 31st December
19	VAT: Bi-Annual VAT 3 return and payment (if due) for period July - December 2014 together with the Return of Trading Details where the accounting period ends between the 1st July and the 31st December
19	VAT: 4 Monthly VAT 3 return and payment (if due) for period September - December 2014 together with the Return of Trading Details where the accounting period ends between the 1st September and the 31st December
19	VAT: Annual VAT 3 return and payment (if due) for the period January - December together with a Return of Trading Details where the accounting period ends in December
1-21	Corporation Tax: PT for APs ending between 1-28 February 2015
1-21	Corporation Tax: Returns for APs ending between 1-30 April 2014
1-21	Corporation Tax: Pay Balance due on APs ending between 1-30 April 2014
23	RCT: RCT monthly return and payment for December 2014
23	RCT: RCT quarterly return and payment (if due) for period October - December 2014
1-31	Corporation Tax: Returns of Third Party Information for APs ending between 1-30 April 2014
31	Capital Gains Tax: Payment due on gains arising between 1 December 2014 to 31 December 2014 inclusive

Note: [Extended date for certain taxes for customers who both file and pay electronically \(via ROS\)](#)

February 2015

<i>Return and payment dates for the month of February</i>	
Date	Type of return and the period of the payment cover for each tax type
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for January 2015
14	DWT: Return and payment of DWT for January 2015
14	PSWT: F30 monthly return and payment for January 2015
15	PSWT: F35 annual return for year ended 31 December 2014
15	PAYE/PRSI/USC/LPT: Make available P60 2014, to each employee
15	PAYE/PRSI/USC/LPT: Due date submission of Form P35 for year ended 31 December 2014
19	VAT: Monthly VAT 3 return and payment (if due) for the period January together with a Return of Trading Details where the accounting period ends in January
19	VAT: Annual VAT 3 return and payment (if due) for the period February - January together with a Return of Trading Details where the accounting period ends in January
1-21	Corporation Tax: PT for APs ending between 1-31 March 2015
1-21	Corporation Tax: Returns for APs ending between 1-31 May 2014
1-21	Corporation Tax: Pay Balance due on APs ending between 1-31 May 2014
23	RCT: RCT monthly return and payment (if due) for January 2015
1-28	Corporation Tax: Returns of Third Party Information for APs ending between 1-31 May 2014

Note:

[Extended date for certain taxes for customers who both file and pay electronically \(via ROS\)](#)

March 2015

<i>Return and payment dates for the month of March</i>	
Date	Type of return and the period of the payment cover for each tax type
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for February 2015
14	DWT: Return and payment of DWT for February 2015
14	PSWT: F30 monthly return and payment for February 2015
19	VAT: Monthly VAT 3 return and payment (if due) for the period February together with a Return of Trading Details where the accounting period ends in February
19	VAT: Bi-Monthly VAT 3 return and payment (if due) for period January /February 2015 together with the Return of Trading Details where the accounting period ends between the 1st January and the 28th February
19	VAT: Annual VAT 3 return and payment (if due) for the period March - February together with a Return of Trading Details where the accounting period ends in February
1-21	Corporation Tax: PT for APs ending between 1-30 April 2015

Return and payment dates for the month of March

Date	Type of return and the period of the payment cover for each tax type
1-21	Corporation Tax: Returns for APs ending between 1-30 June 2014
1-21	Corporation Tax: Pay Balance due on APs ending between 1-30 June 2014
21	LPT: Single Debit Authority deduction from bank account
23	RCT: RCT monthly return and payment (if due) for February 2015
1-31	Corporation Tax: Returns of Third Party Information for APs ending between 1-30 June 2014
31	Income Tax: Return of Share Options and other Rights for 2014
31	Income Tax: Deadline for claiming Separate Assessment for 2015
31	Income Tax: Deadline for nominating Assessable Spouse or Nominated Civil Partner for 2015

Note: [Extended date for certain taxes for customers who both file and pay electronically \(via ROS\)](#)

April 2015

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	PAYE/PRSI/USC/LPT: P30 monthly return and payment for March 2015 P30 quarterly return and payment for January - March 2015
14	DWT: Return and payment of DWT for March 2015
14	PSWT: F30 monthly return and payment for March 2015
19	VAT: Monthly VAT 3 return and payment (if due) for the period March together with a Return of Trading Details where the accounting period ends in March
19	VAT: Annual VAT 3 return and payment (if due) for the period April - March together with a Return of Trading Details where the accounting period ends in March
1-21	Corporation Tax: PT for APs ending between 1-31 May 2015
1-21	Corporation Tax: Returns for APs ending between 1-31 July 2014
1-21	Corporation Tax: Pay balance due on APs ending between 1-31 July 2014
23	RCT: RCT monthly return and payment (if due) for March 2015
23	RCT: RCT quarterly return and payment (if due) for period January - March 2015
1-30	Corporation Tax: Returns of Third Party Information for APs ending between 1-31 July 2014

Note: [Extended date for certain taxes for customers who both file and pay electronically \(via ROS\)](#)

May 2015

<i>Return and payment dates for the month of May</i>	
Date	Type of return and the period of the payment cover for each tax type
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for April 2015
14	DWT: Return and payment of DWT for April 2015
14	PSWT: F30 monthly return and payment for April 2015
19	VAT: Monthly VAT 3 return and payment (if due) for the period April together with a Return of Trading Details where the accounting period ends in April
19	VAT: Bi-Monthly VAT 3 return and payment for period March - April 2014 together with the Return of Trading Details where the accounting period ends between the 1st March and the 30th April
19	VAT: 4 Monthly VAT 3 return and payment (if due) for period January - April 2015 together with the Return of Trading Details where the accounting period ends between the 1st January and the 30th April
19	VAT: Annual VAT 3 return and payment (if due) for the period May - April together with a Return of Trading Details where the accounting period ends in April
1-21	Corporation Tax: PT for APs ending between 1-30 June 2015
1-21	Corporation Tax: Returns for APs ending between 1-31 August 2014
1-21	Corporation Tax: Pay balance due on APs ending between 1-31 August 2014
23	RCT: RCT monthly return and payment (if due) for April 2015
1-31	Corporation Tax: Returns of Third Party Information for APs ending between 1-31 August 2014

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June 2015

<i>Return and payment dates for the month of June</i>	
Date	Type of return and the period of the payment cover for each tax type
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for May 2015
14	DWT: Return and payment of DWT for May 2015
14	PSWT: F30 monthly return and payment for May 2015
19	VAT: Monthly VAT 3 return and payment (if due) for the period May together with a Return of Trading Details where the accounting period ends in May
19	VAT: Annual VAT 3 return and payment (if due) for the period June - May together with a Return of Trading Details where the accounting period ends in May

Return and payment dates for the month of June

Date	Type of return and the period of the payment cover for each tax type
1-21	Corporation Tax: PT for APs ending between 1-31 July 2015
1-21	Corporation Tax: Returns for APs ending between 1-30 September 2014
1-21	Corporation Tax: Pay balance due on APs ending between 1-30 September 2014
23	RCT: RCT monthly return and payment (if due) for May 2015
1-30	Corporation Tax: Returns of Third Party Information for APs ending between 1-30 September 2014

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July 2015

Return and payment dates for the month of July

Date	Type of return and the period of the payment cover for each tax type
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for June 2015 P30 quarterly return and payment for April - June 2015
14	DWT: Return and payment of DWT for June 2015
14	PSWT: F30 monthly return and payment for June 2015
19	VAT: Monthly VAT 3 return and payment (if due) for the period June together with a Return of Trading Details where the accounting period ends in June
19	VAT: Bi-Monthly VAT 3 return and payment (if due) for period May - June 2015 together with the Return of Trading Details where the accounting period ends between the 1st May and the 30th June
19	VAT: Bi-Annual VAT 3 return and payment (if due) for period January - June 2015 together with the Return of Trading Details where the accounting period ends between the 1st January and the 30th June
19	VAT: Annual VAT 3 return and payment (if due) for the period July - June together with a Return of Trading Details where the accounting period ends in June
1-21	Corporation Tax: PT for APs ending between 1-31 August 2015
1-21	Corporation Tax: Returns for APs ending between 1-31 October 2014
1-21	Corporation Tax: Pay balance due on APs ending between 1-31 October 2014
23	RCT: RCT monthly return and payment (if due) for June 2015
23	RCT: RCT quarterly return and payment (if due) for period April - June 2015
1-31	Corporation Tax: Returns of Third Party Information for APs ending between 1-31 October 2014

Note: [Extended date for certain taxes for customers who both file and pay electronically \(via ROS\)](#)

August 2015

<i>Return and payment dates for the month of August</i>	
Date	Type of return and the period of the payment cover for each tax type
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for July 2015
14	DWT: Return and payment of DWT for July 2015
14	PSWT: F30 monthly return and payment for July 2015
19	VAT: Monthly VAT 3 return and payment (if due) for the period July together with a Return of Trading Details where the accounting period ends in July
19	VAT: Annual VAT 3 return and payment (if due) for the period August - July together with a Return of Trading Details where the accounting period ends in July
1-21	Corporation Tax: PT for APs ending between 1-30 September 2015
1-21	Corporation Tax: Returns for APs ending between 1-30 November 2014
1-21	Corporation Tax: Pay balance due on APs ending between 1-30 November 2014
23	RCT: RCT monthly return and payment (if due) for July 2015
1-31	Corporation Tax: Returns of Third Party Information for APs ending between 1-30 November 2014

Note: [Extended date for certain taxes for customers who both file and pay electronically \(via ROS\)](#)

September 2015

<i>Return and payment dates for the month of September</i>	
Date	Type of return and the period of the payment cover for each tax type
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for August 2015
14	DWT: Return and payment of DWT for August 2015
14	PSWT: F30 monthly return and payment for August 2015
19	VAT: Monthly VAT 3 return and payment (if due) for the period August together with a Return of Trading Details where the accounting period ends in August
19	VAT: Bi-Monthly VAT 3 return and payment (if due) for period July - August 2015 together with the Return of Trading Details where the accounting period ends between the 1st July and the 31st August

Return and payment dates for the month of September

Date	Type of return and the period of the payment cover for each tax type
19	VAT: 4 Monthly VAT 3 return and payment (if due) for period May - August 2015 together with the Return of Trading Details where the accounting period ends between the 1st May and the 31st August
19	VAT: Annual VAT 3 return and payment (if due) for the period September - August together with a Return of Trading Details where the accounting period ends in August
1-21	Corporation Tax: PT for APs ending between 1-31 October 2015
1-21	Corporation Tax: Returns for APs ending between 1-31 December 2014
1-21	Corporation Tax: Pay balance due on APs ending between 1-31 December 2014
23	RCT: RCT monthly return and payment (if due) for August 2015
1-31	Corporation Tax: Returns of Third Party Information for APs ending between 1-31 December 2014

Note: [Extended date for certain taxes for customers who both file and pay electronically \(via ROS\)](#)

October 2015

Return and payment dates for the month of October

Date	Type of return and the period of the payment cover for each tax type
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for September 2015 P30 quarterly return and payment for July - September 2015
14	DWT: Return and payment of DWT for September 2015
14	PSWT: F30 monthly return and payment for September 2015
19	VAT: Monthly VAT 3 return and payment (if due) for the period September together with a Return of Trading Details where the accounting period ends in September
19	VAT: Annual VAT 3 return and payment (if due) for the period October - September together with a Return of Trading Details where the accounting period ends in September
1-21	Corporation Tax: PT for APs ending between 1-30 November 2015
1-21	Corporation Tax: Returns for APs ending between 1-31 January 2015
1-21	Corporation Tax: Pay balance due on APs ending between 1-31 January 2015
23	RCT: RCT monthly return and payment (if due) for September 2015
23	RCT: RCT quarterly return and payment (if due) for period July - September 2015
1-31	Corporation Tax: Returns of Third Party Information for APs ending between 1-31 January 2015
31	Income Tax: Preliminary Tax 2015
31	Income Tax: Pay balance of 2014 tax liability
31	Income Tax: Return of income for 2014
31	Capital Gains Tax: Return of Capital Gains for 2014

Return and payment dates for the month of October

Date	Type of return and the period of the payment cover for each tax type
31	Capital Acquisitions Tax: Return and payment of CAT due in respect of gifts / inheritances where the valuation date arises between 1 September 2014 and 31 August 2015

Note: [Extended date for certain taxes for customers who both file and pay electronically](#)

November 2015

Return and payment dates for the month of November

Date	Type of return and the period of the payment cover for each tax type
1	LPT: Liability (Ownership) date for 2016
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for October 2015
14	DWT: Return and payment of DWT for October 2015
14	PSWT: F30 monthly return and payment for October 2015
19	VAT: Monthly VAT 3 return and payment (if due) for the period October together with a Return of Trading Details where the accounting period ends in October
19	VAT: Bi-Monthly VAT 3 return and payment (if due) for period September - October 2015 together with the Return of Trading Details where the accounting period ends between the 1st September and the 31st October
19	VAT: Annual VAT 3 return and payment (if due) for the period November - October together with a Return of Trading Details where the accounting period ends in October
1-21	Corporation Tax: PT for APs ending between 1-31 December 2015
1-21	Corporation Tax: Returns for APs ending between 1-28 February 2015
1-21	Corporation Tax: Pay balance due on APs ending between 1-28 February 2015
23	RCT: RCT monthly return and payment (if due) for October 2015
25	LPT: Deadline for confirming payment method to Revenue if spreading payments over 2016 (making phased payments). Note: This date is provisional.
1-30	Corporation Tax: Returns of Third Party Information for APs ending between 1-28 February 2015

Note: [Extended date for certain taxes for customers who both file and pay electronically](#)

December 2015

Return and payment dates for the month of December

Date	Type of return and the period of the payment cover for each tax type
14	PAYE/PRSI/USC/LPT: P30 monthly return and payment for November 2015
14	DWT: Return and payment of DWT for November 2015
14	PSWT: F30 monthly return and payment for November 2015
15	Capital Gains Tax: Payment due on gains arising between 1 January 2015 - 30 November 2015 inclusive
19	VAT: Monthly VAT 3 return and payment (if due) for the period November together with a Return of Trading Details where the accounting period ends in November
19	VAT: Annual VAT 3 return and payment (if due) for the period December - November together with a Return of Trading Details where the accounting period ends in November
1-21	Corporation Tax: PT for APs ending between 1-31 January 2016
1-21	Corporation Tax: Returns for APs ending between 1-31 March 2015
1-21	Corporation Tax: Pay balance due on APs ending between 1-31 March 2015
23	RCT: RCT monthly return and payment (if due) for November 2015
1-31	Corporation Tax: Returns of Third Party Information for APs ending between 1-31 March 2015

Note: [Extended date for certain taxes for customers who both file and pay electronically](#)