

## [Part 41A-01-02] Application of Part 41A – full self-assessment

Part 41A introduced the new full self-assessment regime. That is, it is now the taxpayer's responsibility to complete a self assessment and determine how much tax (including any surcharge) they owe to the Collector General.

### **Periods affected**

The new full self assessment regime applies to:

- Companies with an accounting period starting on or after 1 January 2013 and all future periods
- The year of assessment 2013 and all future years of assessment for income tax payers

### **Taxes covered**

- Income tax
- Corporation tax
- Capital Gains tax
- Domicile Levy
- Universal Social Charge
- Any other levy or charge which is placed under the care and management of the Revenue Commissioners (e.g. PRSI).