

Return Filing Dates – Forms 11 and CT1 Surcharge for Late Filing

Part 47-06-01A

This document should be read in conjunction with section 1084 Taxes Consolidation Act
1997

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Introduction

Previous instructions contained in Tax and Duty Manuals and [47-06-03](#) are still valid. This Tax and Duty Manual is a reminder of, and provides clarification in relation to the application of the existing instructions.

1. Returns filed through ROS

1.1 Income Tax

The filing date for Form 11 is 31st October in the year following the relevant tax year. (e.g. the filing date for Form 11 2015 was 31st October 2016)

For taxpayers who file their Form11 for a tax year and make the appropriate payments for the income tax balance for that year and their Preliminary Tax for the following tax year through ROS, the filing dates (and the payment dates) are extended from 31st October to mid-November of the year in which the tax return is due.

For example, the pay and file deadline for taxpayers who file their 2016 Form 11 and make the appropriate payment through ROS is extended from 31st October 2017 to 14th November 2017.

1.2 Corporation Tax

A Company must file a return of its income on a Corporation Tax Return (CT1) by 21st day of the ninth month following the end of the accounting period for accounting periods ending on or after the 21st of the month. For accounting periods ending before 21st of the month, it is nine months after the end of the accounting period, e.g. accounting period ended 05/12/15 – return to be filed by 05/09/16.

Where a CT1 and payment are filed through ROS, the filing date that would otherwise have been 21st of the month is extended to the 23rd of the month.

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[...]

