

[47.6.7] Surcharge for late submission of Corporation Tax Returns

A Company must file a return of its income on a Corporation Tax Return (CT1) by the 21st day of the ninth month for accounting period ending on or after the 21st of the month. For accounting periods ending before the 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 (Section 959A TCA 1997).

Failure to do so will lead to surcharges under section 1084 and restrictions of reliefs under Section 1085 which otherwise would be available to the Company.

- (1) Where the delay in filing is less than two months, the surcharge is 5% of the company's tax subject to a max of €12,695.
- (2) In other cases, the surcharge is 10% of the company's tax up to a max of €63,485.

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