

## **Return Filing Dates – Forms 11 and CT1 Surcharge for Late Filing of returns and iXBRL Financial Statements**

### **Waiver of surcharge where there is a delay in uploading iXBRL financial statements through ROS**

#### **Part 47-06-01**

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

Please consult the [COVID-19 pages on the Revenue website](#) for further information in relation to the subject matter of this manual.

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## 1. Introduction

This Tax and Duty Manual (TDM) outlines the general position on surcharges for late filing of tax returns. Please refer also to TDM [Part 47-06-03](#) for instructions on cases of late filing of returns by proprietary directors.

## 2. Returns filed through ROS

### 2.1 Income Tax

The filing date for Form 11 is 31 October in the year following the tax year to which the return relates. For example, the filing date for Form 11 for 2025 is 31 October 2026.

For taxpayers who file their Form 11 for a tax year and pay the income tax balance for that year and their Preliminary Tax for the following tax year through ROS, the filing and payment dates are extended from 31 October to mid-November of the year in which the tax return is due. For example, the pay and file deadline for taxpayers who filed their 2022 Form 11 and make the appropriate payment through ROS was extended from 31 October 2023 to 15 November 2023.

### 2.2 Corporation Tax

A company must file a return of its income on a corporation tax return (CT1) by the following dates:

- For accounting periods ending on a day before the 21<sup>st</sup> of the month, nine months after the end of the accounting period. For example, for an accounting period ended 5 December 2024, the return is to be filed by 5 September 2025.
- For accounting periods ending on or after the 21<sup>st</sup> of the month the return is to be filed by the 21<sup>st</sup> day of the ninth month following the end of the accounting period. For example, for an accounting period ended 31 December 2024, the return is to be filed by 21 September 2025.

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

The application of a surcharge for the late filing of CT1 returns for accounting periods ending 30 June 2019 onwards – that is, CT1 returns due from 23 March 2020 onwards – was suspended until 1 July 2021. Similarly, the application of a surcharge for late iXBRL financial statements for accounting periods ending March 2019 onwards – that is, iXBRL financial statements due from 23 March 2020 onwards - was suspended until 1 July 2021.

The late filing surcharge will apply as normal to CT1s filed for accounting periods ending October 2020 onwards and iXBRL financial statements filed for accounting periods ending July 2020 onwards).

### 3. Waiver of surcharge due to difficulty filing iXBRL financial statements

If taxpayers or agents are attempting to upload iXBRL financial statements and the file displays as “Processing” for an extended period, they should [contact the ROS Helpdesk](#) to request that the file is released so they can re-submit it.

If the due date for filing the iXBRL financial statements should pass while taxpayers are awaiting the release of the file, they should also use [MyEnquiries](#) (select the “Corporation Tax” and “iXBRL” drop-down categories) to contact the Revenue Branch dealing with their case to advise of the difficulty; and, in periods where a surcharge applies, to request that any surcharge that arises as a result of this issue is waived. This request should be accompanied by:

- A “screen-grab”\* showing that the iXBRL Financial Statements are stuck at “Processing”; and
- A copy of the email sent to the ROS Helpdesk requesting that the iXBRL file be released; and
- A copy of the iXBRL file that was being uploaded.

\* The image below illustrates how the “screen-grab” should appear:

The screenshot shows the Revenue ROS Acknowledgement page. At the top, there is a navigation bar with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the logo are five tabs: 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main heading is 'ROS Acknowledgement'. Below this, a message states: 'ROS has received the file upload for your Financial Statements, please review the results of this upload below.' This message is followed by three bullet points: 'Notice Numbers will be displayed for received files. Validation processing will subsequently take place.', 'Validation results will automatically be displayed on this screen when available and can be checked at any time on the Manage Financial Statements screen.', and 'An inbox item will also be created on completion of validation and will be available through the Revenue Record tab above.' Below the message is a table with the following data:

File Name	Upload Status	Processing Status	Notice Number
iXBRL Financial Statements.html	Received	Processing	4546848756H

At the bottom of the table, there is a green button with a left-pointing arrow and the text 'Back to Financial Statements'.

Figure 1: iXBRL Financial Statements at Processing.

Filers should re-submit the iXBRL financial statements in a timely manner following their release by the ROS Helpdesk. Please see Part 4.5 of the iXBRL TDM [Part 41A-03-01](#) further information.

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