

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

### Part 47-06-01

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

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## Introduction

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

### 1. Returns filed through ROS

#### 1.1 Income Tax

The filing date for Form 11 is 31 October in the year following the relevant tax year. For example, the filing date for Form 11 2017 is 31 October 2018.

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 file their 2017 Form 11 and make the appropriate payment through ROS is extended from 31 October 2018 to 14 November 2018.

#### 1.2 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 – e.g., for an accounting period ended 05 December 2017, the return is to be filed by 5 September 2018.

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 - e.g., for an accounting period ended 31 December 2017, the return is to be filed by 21 September 2018.

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.

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[...]

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