

Tax Diary 2024

Irish dates

10 January 2024	➤ Payment of local property tax for 2024. Date extended to 21 March 2024 if paying by Single Debit Authority
31 January 2024	➤ Payment of capital gains tax for assets sold between 1 December 2023 and 31 December 2023
23 February 2024	➤ If you are an employer and you have an employee(s) availing of the Special Assignee Relief Programme (SARP) you must submit a SARP annual return for 2023
31 March 2024	➤ Submission by employers of annual returns in respect of share options and awards granted and/or exercised in 2023. This includes options granted/exercised under the Key Employee Engagement Programme (KEEP)
31 March 2024	➤ Husband and wife have until 31 March 2024 to submit an election to change the way they are taxed for 2024 e.g. to change from joint to separate assessment
October 2024	➤ Budget 2025 expected to be announced by the Minister for Finance
31 October 2024	➤ Submission of 2023 domicile levy return and payment of domicile levy
31 October 2024	➤ Submission of 2023 tax return ➤ Payment of balance of income tax due for 2023 ➤ Payment of 2024 preliminary income tax ➤ Last date for making pension contributions for the 2023 tax year ➤ Submission of gift/inheritance tax returns for benefits taken in the period from 1 September 2023 to 31 August 2024
15 December 2024	➤ Payment of capital gains tax on gains in the period from 1 January 2024 to 30 November 2024
31 December 2024	➤ End of 2024 tax year ➤ End of year tax planning: <ul style="list-style-type: none">– make use of small gift exemption (EUR3,000)– realise capital losses– Reduce value of Irish assets to below EUR5m if liable to domicile levy ➤ Last date to submit repayment claim for 2020 tax year
10 January 2025	➤ Payment of local property tax for 2025
31 January 2025	➤ Payment of capital gains tax for assets sold between 1 December 2024 and 31 December 2024.

UK dates

31 January 2024	<ul style="list-style-type: none">➤ Submission of 2022/2023 tax return (latest date if filing online)➤ Payment of balance of income tax due for 2022/2023➤ Payment of 50% of UK preliminary tax for 2023/2024 tax year
5 April 2024	<ul style="list-style-type: none">➤ End of 2023/2024 UK tax year➤ Deadline for claiming tax refund for the 2019/20 tax year
31 July 2024	<ul style="list-style-type: none">➤ Payment of balance of 50% of UK preliminary tax for 2023/2024 tax year
31 October 2024	<ul style="list-style-type: none">➤ Deadline for filing 2023/2024 UK tax return if not submitting tax return electronically (i.e. filing paper return)
31 January 2025	<ul style="list-style-type: none">➤ Submission of 2023/2024 tax return.

***Non-UK resident – Sale of UK property**

If you are not resident in the UK and you sell a UK residential property, you must report the sale to HMRC within 60 days of the conveyance. From 6 April 2020 you will also have to pay any UK tax on the sale within 60 days of completion.