

# Tax Diary 2021

## *Irish dates*

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<b>11 January 2021</b>	➤ Payment of local property tax for 2021. Date extended to 21 March 2021 if paying by Single Debit Authority
<b>31 January 2021</b>	➤ Payment of capital gains tax for assets sold between 1 December 2020 and 31 December 2020
<b>23 February 2021</b>	➤ 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 2020
<b>31 March 2021</b>	➤ Submission by employers of annual returns in respect of share options and awards granted and/or exercised in 2020. This includes options granted/exercised under the Key Employee Engagement Programme (KEEP)
<b>31 March 2021</b>	➤ Husband and wife have until 31 March 2021 to submit an election to change the way they are taxed for 2021 e.g. to change from joint to separate assessment
<b>October 2021</b>	➤ Budget 2022 expected to be announced by the Minister for Finance
<b>31 October 2021</b>	➤ Submission of 2020 domicile levy return and payment of domicile levy
<b>31 October 2021</b>	➤ Submission of 2020 tax return ➤ Payment of balance of income tax due for 2020 ➤ Payment of 2021 preliminary income tax ➤ Last date for making pension contributions for the 2020 tax year ➤ Submission of gift/inheritance tax returns for benefits taken in the period from 1 September 2020 to 31 August 2021
<b>15 December 2021</b>	➤ Payment of capital gains tax on gains in the period from 1 January 2021 to 30 November 2021
<b>31 December 2021</b>	➤ End of 2021 tax year ➤ End of year tax planning: <ul style="list-style-type: none"><li>– make use of small gift exemption (EUR3,000)</li><li>– realise capital losses</li><li>– Reduce value of Irish assets to below EUR5m if liable to domicile levy</li></ul> ➤ Last date to submit repayment claim for 2017 tax year
<b>11 January 2022</b>	➤ Payment of local property tax for 2022
<b>31 January 2022</b>	➤ Payment of capital gains tax for assets sold between 1 December 2021 and 31 December 2021.

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## ***UK dates***

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<b>31 January 2021</b>	<ul style="list-style-type: none"><li>➤ Submission of 2019/2020 tax return (latest date if filing online)</li><li>➤ Payment of balance of income tax due for 2019/2020</li><li>➤ Payment of 50% of UK preliminary tax for 2020/2021 tax year</li></ul>
<b>5 April 2021</b>	<ul style="list-style-type: none"><li>➤ End of 2020/2021 UK tax year</li><li>➤ Deadline for claiming tax refund for the 2016/17 tax year</li></ul>
<b>31 July 2021</b>	<ul style="list-style-type: none"><li>➤ Payment of balance of 50% of UK preliminary tax for 2020/2021 tax year</li></ul>
<b>31 October 2021</b>	<ul style="list-style-type: none"><li>➤ Deadline for filing 2020/2021 UK tax return if not submitting tax return electronically (i.e. filing paper return)</li></ul>
<b>31 January 2022</b>	<ul style="list-style-type: none"><li>➤ Submission of 2020/2021 tax return.</li></ul>

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### **\*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 30 days of the conveyance. From 6 April 2020 you will also have to pay any UK tax on the sale within 30 days of completion.