

Tax Diary 2023

Irish dates

12 January 2023	➤ Payment of local property tax for 2023. Date extended to 21 March 2023 if paying by Single Debit Authority
31 January 2023	➤ Payment of capital gains tax for assets sold between 1 December 2022 and 31 December 2022
23 February 2023	➤ 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 2022
31 March 2023	➤ Submission by employers of annual returns in respect of share options and awards granted and/or exercised in 2022. This includes options granted/exercised under the Key Employee Engagement Programme (KEEP)
31 March 2023	➤ Husband and wife have until 31 March 2023 to submit an election to change the way they are taxed for 2023 e.g. to change from joint to separate assessment
October 2023	➤ Budget 2024 expected to be announced by the Minister for Finance
31 October 2023	➤ Submission of 2022 domicile levy return and payment of domicile levy
31 October 2023	<ul style="list-style-type: none">➤ Submission of 2022 tax return➤ Payment of balance of income tax due for 2022➤ Payment of 2023 preliminary income tax➤ Last date for making pension contributions for the 2022 tax year➤ Submission of gift/inheritance tax returns for benefits taken in the period from 1 September 2022 to 31 August 2023
15 December 2023	➤ Payment of capital gains tax on gains in the period from 1 January 2023 to 30 November 2023
31 December 2023	<ul style="list-style-type: none">➤ End of 2023 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 2019 tax year
12 January 2024	➤ Payment of local property tax for 2024
31 January 2024	➤ Payment of capital gains tax for assets sold between 1 December 2023 and 31 December 2023.

UK dates

31 January 2023	<ul style="list-style-type: none">➤ Submission of 2021/2022 tax return (latest date if filing online)➤ Payment of balance of income tax due for 2021/2022➤ Payment of 50% of UK preliminary tax for 2022/2023 tax year
5 April 2023	<ul style="list-style-type: none">➤ End of 2022/2023 UK tax year➤ Deadline for claiming tax refund for the 2018/19 tax year
31 July 2023	<ul style="list-style-type: none">➤ Payment of balance of 50% of UK preliminary tax for 2022/2023 tax year
31 October 2023	<ul style="list-style-type: none">➤ Deadline for filing 2022/2023 UK tax return if not submitting tax return electronically (i.e. filing paper return)
31 January 2024	<ul style="list-style-type: none">➤ Submission of 2022/2023 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 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.