

Tax Diary 2025

Irish dates

10 January 2025	➤ Payment of local property tax for 2025. Date extended to 21 March 2025 if paying by Single Debit Authority
31 January 2025	➤ Payment of capital gains tax for assets sold between 1 December 2024 and 31 December 2024
23 February 2025	➤ 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 2024
31 March 2025	➤ Submission by employers of annual returns in respect of share options and awards granted and/or exercised in 2024. This includes options granted/exercised under the Key Employee Engagement Programme (KEEP)
31 March 2025	➤ Husband and wife have until 31 March 2025 to submit an election to change the way they are taxed for 2025 e.g. to change from joint to separate assessment
October 2025	➤ Budget 2026 expected to be announced by the Minister for Finance
31 October 2025	➤ Submission of 2024 domicile levy return and payment of domicile levy
31 October 2025	➤ Submission of 2024 tax return ➤ Payment of balance of income tax due for 2024 ➤ Payment of 2025 preliminary income tax ➤ Last date for making pension contributions for the 2024 tax year ➤ Submission of gift/inheritance tax returns for benefits taken in the period from 1 September 2024 to 31 August 2025
15 December 2025	➤ Payment of capital gains tax on gains in the period from 1 January 2025 to 30 November 2025
31 December 2025	➤ End of 2025 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 2021 tax year
10 January 2026	➤ Payment of local property tax for 2026
31 January 2026	➤ Payment of capital gains tax for assets sold between 1 December 2025 and 31 December 2025.

UK dates

31 January 2025	<ul style="list-style-type: none">➤ Submission of 2023/2024 tax return (latest date if filing online)➤ Payment of balance of income tax due for 2023/2024➤ Payment of 50% of UK preliminary tax for 2024/2025 tax year
5 April 2025	<ul style="list-style-type: none">➤ End of 2024/2025 UK tax year➤ Deadline for claiming tax refund for the 2020/2021 tax year
31 July 2025	<ul style="list-style-type: none">➤ Payment of balance of 50% of UK preliminary tax for 2024/2025 tax year
31 October 2025	<ul style="list-style-type: none">➤ Deadline for filing 2024/2025 UK tax return if not submitting tax return electronically (i.e. filing paper return)
31 January 2026	<ul style="list-style-type: none">➤ Submission of 2024/2025 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.