

WiltonGroup
A Guide To Filing
Deadlines

WiltonGroup

“WiltonGroup is an independent Accountancy and Business Services Practice, which offers a range of top-quality tailor-made services to meet the needs of each client. Our team combines professional expertise with exceptional experience and enthusiasm. We put personal service and trust at the top of our priorities and ensure that every client receives individual attention from all our team members. By harnessing this blend of service and managing it in a client focused manner, we offer a unique service but with the traditional private banking client relationship approach. ”

Tony Flanagan - Managing Partner –

WiltonGroup Client Services

Our core services include:

- Taxation
- Accounting
- Corporate Services
- Trust Services

Our specialist services include:

- Outsourcing
- Corporate Finance
- Succession Planning & Business Disposal
- Gaming Companies
- Marine Services
- Private Finance Management

For further information on any of our services please call us on 44 (0)207 355 35 25
or email enquiries@wiltongroup.com

UNITED KINGDOM

–	ANNUAL RETURNS	To Companies House	28 days after the made up date
–	ACCOUNTS	To Companies House	10 months after the accounting period end 7 months for Plc's 22 months (19 months for Plc's) following incorporation for new companies Shorter filing periods apply to extended accounting periods
		To Inland Revenue	12 months following the accounting period end Accounting periods of more than 12 months are divided into a 12 month accounting period end plus a balance period.
–	CORPORATE TAX RETURNS	To Inland Revenue	12 months following the accounting period end Accounting period split for long periods
–	CORPORATION TAX PAYMENTS	To Collector of Taxes	9 months after end of Accounting period. For larger companies with profits in excess of £1.5m 20% - Month 7 during accounting period 20% - Month 10 during accounting period 20% - Month 1 after accounting period end 20% - Month 3 after Accounting period end Balance - Month 9 after Accounting period end (Remember for corporation tax purposes an accounting period can not exceed 12 months thereby triggering filing requirements irrespective of whether there is a corresponding financial accounting period.)
–	PERSONAL TAX RETURNS	To Inland Revenue	9 months after tax year end being 31 January in each year
–	PERSONAL TAX PAYMENTS	To Collector of Taxes	50% Estimated on 31 January during the tax year. 50% Estimated on 31 July after the tax year Balance on 31 January after the tax year (the tax year is 6 April to 5 April)
–	PAYROLL MONTHLY QUARTERLY ANNUALLY PAYMENTS	To Collector of Taxes To Collector of Taxes To Collector of Taxes	By 19 of following month By 19 of month following end of quarter By 19 May following end of tax year
		To Collector of Taxes	Monthly by 19 of following month Balance by 19 May following end of tax year
–	P11D'S	To Inland Revenue	6 July following end of tax year
–	VAT RETURN	To HM C & E	30 Days after return date
	VAT PAYMENTS	To HM C & E	30 Days after return date

IRELAND

_	ANNUAL RETURN	To Companies Registration Office	No later than 28 days after ARD date.
_	ACCOUNTS	To Companies Registration Office	Must be submitted with the company's Annual Return (see 1 above)
		To Revenue Commissioners	Within nine months of the year end . Accounts periods of more than 12 months are subdivided into a 12 month accounting period end plus a balance period.
_	CORPORATE TAX RETURNS	To Revenue Commissioners	Pre 01/01/02 no later than nine months after the year end. Post 01/01/02 year ends no change.
_	CORPORATION TAX PAYMENTS	To Revenue Commissioners	Pre 01/01/02 year ends preliminary tax due (90% of final tax liability) no later than six months after the year end. Final tax due (the balance 10%) no later than nine months after the year end. Post 01/01/02 year ends preliminary payment 18% or 20% to be made 1 month before year end. Balance payable 6 months after year end. (Remember for corporation tax purposes an accounting period can not exceed 12 months thereby triggering filing requirements irrespective of whether there is a corresponding financial accounting period).
_	PERSONAL TAX RETURNS	To Revenue Commissioners	31 December 2000 - No later than 31 January 2001 For y/e 31 December 2001 – no later than 31 October 2002
_	PERSONAL TAX PAYMENTS	To Revenue Commissioners	90% Estimated on 31 October during the tax year. Balance on 31 October after the tax year (the tax year is 1 Jan to 31 Dec)
_	PAYROLL MONTHLY QUARTERLY ANNUALLY	To Revenue Commissioners n/a To Revenue Commissioners	By 14 of the following month n/a By 15 February following the end of the tax year (the tax year is 1 Jan to 31 Dec)
	PAYMENTS	To Revenue Commissioners	Monthly by 14 of following month
_	VAT RETURN	To Revenue Commissioners	By 19 of following month (VAT periods two-monthly)
	VAT PAYMENTS	To Revenue Commissioners	By 19 of following month Payment should accompany return

ISLE OF MAN

– ANNUAL RETURN	To Companies Registry	28 days after the made up date
– TAX EXEMPTION	To Treasury	30 days after commencement of business for new companies For existing companies 3 months after the tax year end being 30 June in each calendar year.
– NON-RESIDENT COMPANY DUTY	To Companies Registry	28 days after the Annual Return date for the company accompanied by the Annual Return
– CORPORATE INCOME TAX – RETURNS	To Treasury	By 30 June following end of tax year.
– CORPORATE INCOME TAX – PAYMENTS	To Treasury	Following notification of tax assessment tax to be paid by 1 January or within 21 days if assessment received later than that date.

Getting in touch with the

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