

Preliminary Tax - paying the right amount of tax on time

This manual outlines where information about paying preliminary tax, for income tax and corporation tax, can be found.

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1 Preliminary Income Tax

Please refer to '[What is preliminary tax?](#)' on the Revenue website, for information about the amount payable and when this payment is due on preliminary tax for income tax.

See also Tax and Duty Manual [Part 41A-01-03](#).

2 Preliminary Corporation Tax

Please refer to '[Corporation Tax \(CT\) payment and filing](#)' on the Revenue website, for information on the amount payable and when this payment is due in respect of preliminary tax for corporation tax.

See also Tax and Duty Manual [Part 41A-07-02](#).