Tax and Duty Manual Part 41-00-13

## 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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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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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.