

Application of Part 41A – Full self-assessment

Part 41A-01-02

This manual should be read in conjunction with Part 41A of the Taxes Consolidation Act 1997.

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Part 41A of the Taxes Consolidation Act 1997 as amended (TCA), as introduced in Finance Act 2012, provides for the full self-assessment regime. This means it is the taxpayer's responsibility to complete a self-assessment and determine how much tax (including any surcharge) they owe.

Periods affected

The full self-assessment regime applies:

- for corporation tax payers, to accounting periods starting on or after 1 January 2013 and all future periods
- for income tax payers, to the year of assessment 2013 and all future years of assessment.

Taxes covered

The taxes covered by the full self-assessment regime, as provided for in section 959A TCA, are:

- income tax
- corporation tax
- capital gains tax
- the domicile levy
- the universal social charge
- any other levy or charge which is placed under the care and management of the Revenue Commissioners (for example, PRSI).