

**Return Filing Dates – Forms 11 and CT1**  
**Surcharge for Late Filing;**  
**Surcharge where there is a delay in uploading iXBRL**  
**financial statements through ROS**

**Part 47-06-01**

This document should be read in conjunction with section 1084 of the Taxes Consolidation Act 1997.

Please consult the [COVID-19 pages on the Revenue website](#) for further information in relation to the subject matter of this manual.

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A more recent version of this manual is available.

## 1. Introduction

This Tax and Duty Manual outlines the general position on surcharges for late filing of tax returns. Please refer also to Tax and Duty Manual [Part 47-06-03](#) for instructions on cases of late filing of returns by proprietary directors.

## 2. Returns filed through ROS

### 2.1 Income Tax

The filing date for Form 11 is 31 October in the year following the tax year to which the return relates. For example, the filing date for Form 11 2020 is 31 October 2021.

For taxpayers who file their Form 11 for a tax year and pay the income tax balance for that year and their Preliminary Tax for the following tax year through ROS, the filing and payment dates are extended from 31 October to mid-November of the year in which the tax return is due. For example, the pay and file deadline for taxpayers who filed their 2018 Form 11 and make the appropriate payment through ROS was extended from 31 October 2019 to 14 November 2019.

In recognition of the impact of the restrictions to combat Covid-19, the electronic filing date for the 2019 Form 11 was extended until 10 December 2020.

### 2.2 Corporation Tax

A Company must file a return of its income on a corporation tax return (CT1) by the following dates:

For accounting periods ending on a day before the 21<sup>st</sup> of the month, nine months after the end of the accounting period – e.g., for an accounting period ended 5 December 2020, the return is to be filed by 5 September 2021.

For accounting periods ending on or after the 21<sup>st</sup> of the month the return is to be filed by the 21<sup>st</sup> day of the ninth month following the end of the accounting period - e.g., for an accounting period ended 31 December 2020, the return is to be filed by 21 September 2021.

Where a CT1 and payment are filed through ROS, the filing date that would otherwise have been 21<sup>st</sup> of the month is extended to the 23<sup>rd</sup> of the month.

The application of a surcharge for the late filing of CT1 returns for accounting periods ending 30 June 2019 onwards – that is, CT1 returns due from 23 March 2020 onwards – is suspended until further notice.

### 3. Waiver due to difficulty filing iXBRL Financial Statements

If taxpayers or agents are attempting to upload iXBRL Financial Statements and the file displays as “Processing” for an extended period, they should [contact the ROS Helpdesk](#) to request that the file is released so they can re-submit it.

**NB - The application of a surcharge for late iXBRL financial statements for accounting periods ending 31 March 2019 onwards – that is, CT1 returns due from 23 March 2020 onwards – is suspended till further notice. However, taxpayers and agents should still follow the procedure below to advise Revenue of any delay in uploading an iXBRL file.**

If the due date for filing the iXBRL Financial Statements should pass while taxpayers are awaiting the release of the file, they should also use [MyEnquiries](#) (select the “Corporation Tax” and “iXBRL” drop-down categories) to contact the Revenue Branch dealing with their case to advise Revenue of the difficulty; and, in periods where a surcharge applies, to request that any surcharge that arises as a result of this issue is waived. This request should be accompanied by:

- A “screen-grab”\* showing that the iXBRL Financial Statements are stuck at “Processing”; and
- A copy of the email sent to the ROS Helpdesk requesting that the iXBRL file be released; and
- A copy of the iXBRL file that was being uploaded.

\* The image below illustrates how the “screen-grab” should appear:

The screenshot shows the Revenue ROS Acknowledgement page. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below the navigation bar, the page title is 'ROS Acknowledgement'. A message box states: 'ROS has received the file upload for your Financial Statements, please review the results of this upload below.' This is followed by a list of three bullet points: 'Notice Numbers will be displayed for received files. Validation processing will subsequently take place.', 'Validation results will automatically be displayed on this screen when available and can be checked at any time on the Manage Financial Statements screen.', and 'An inbox item will also be created on completion of validation and will be available through the Revenue Record tab above.' Below the message is a table with the following data:

File Name	Upload Status	Processing Status	Notice Number
iXBRL Financial Statements.html	Received	Processing	4546848756H

At the bottom of the table area, there is a green button with a left-pointing arrow and the text 'Back to Financial Statements'.

Figure 1: iXBRL Financial Statements at Processing

Filers should re-submit the iXBRL Financial Statements in a timely manner following their release by the ROS Helpdesk. Please see Part 4.5 of the iXBRL Tax and Duty Manual [Part 41A-03-01](#) further information.

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