

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.

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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 relevant tax year. For example, the filing date for Form 11 2017 is 31 October 2018.

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 file their 2017 Form 11 and make the appropriate payment through ROS is extended from 31 October 2018 to 14 November 2018.

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 21st of the month, nine months after the end of the accounting period – e.g., for an accounting period ended 05 December 2017, the return is to be filed by 5 September 2018.

For accounting periods ending on or after the 21st of the month the return is to be filed by the 21st day of the ninth month following the end of the accounting period - e.g., for an accounting period ended 31 December 2017, the return is to be filed by 21 September 2018.

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

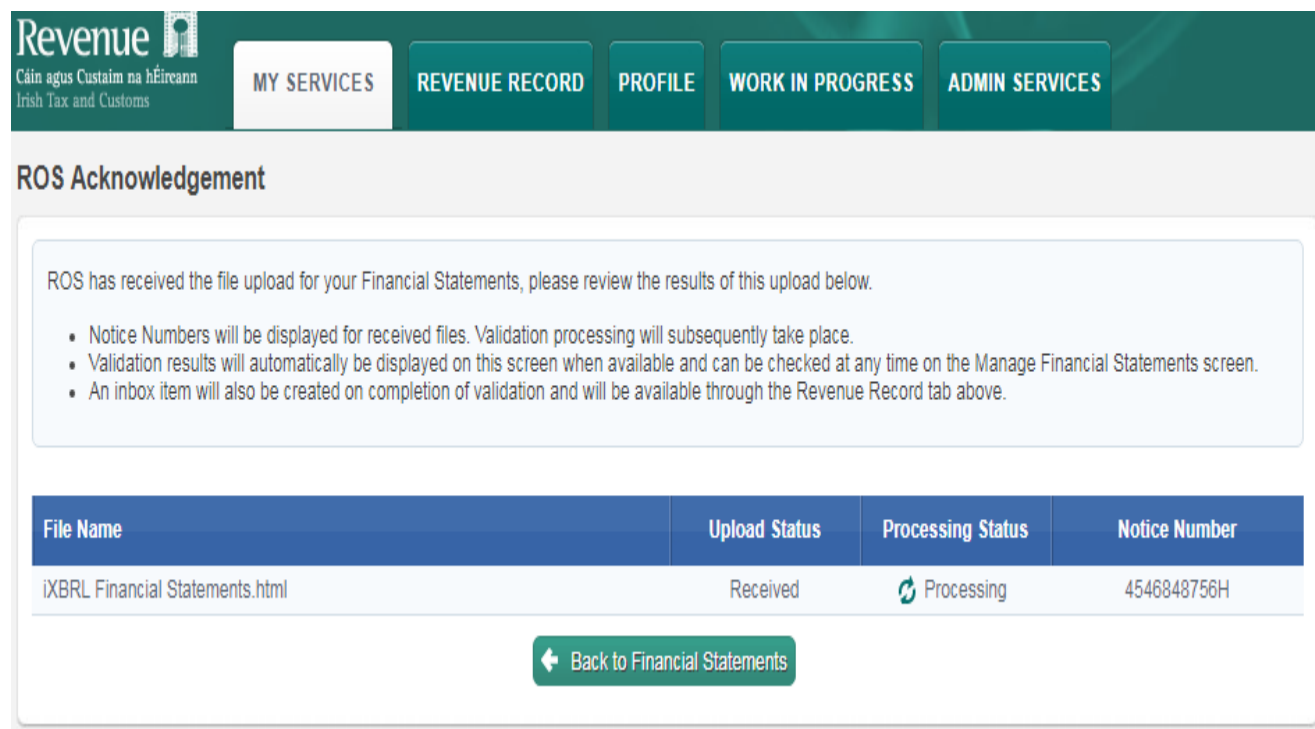
3. Waiver due to difficulty filing iXBRL Financial Statements

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

If the due date for filing the iXBRL Financial Statements should pass while you are awaiting the release of the file, you should also use [MyEnquiries](#) (select the “Corporation Tax” and “iXBRL” drop-down categories) to contact the Revenue Branch dealing with your case 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 tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below the navigation bar, the page title is "ROS Acknowledgement". The main content area contains a message: "ROS has received the file upload for your Financial Statements, please review the results of this upload below." followed by 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.
- 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, there is a green button with a left-pointing arrow and the text "Back to Financial Statements".

On condition that filers re-submit the iXBRL Financial Statements in a timely manner following their release by the ROS Helpdesk, the relevant Revenue office will waive

any surcharge arising as a result of this issue. Please see Part 4.5 of the [iXBRL Tax and Duty Manual](#) for further information.

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[...]