

TAX CALENDAR FOR YEAR 2011

| INCOME TAX | | |
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| | COMPANIES | INDIVIDUALS |
| End of each month | <ul style="list-style-type: none"> Payment of tax withheld from the employees' salaries during the previous month | |
| | <ul style="list-style-type: none"> Payment of defence contribution withheld from dividends and interest paid during the previous month | |
| April 30 | | <ul style="list-style-type: none"> Submission of Employees' Income Tax Returns for year 2010 (I.R.1) |
| | <ul style="list-style-type: none"> Submission of Employer's Return (I.R.7) together with details of all employees for year 2010 | |
| | <ul style="list-style-type: none"> Payment of provisional tax of life insurance companies for the first quarter of year 2011 | |
| June 30 | | <ul style="list-style-type: none"> Submission of Self-Employed persons' Income Tax Returns for year 2010 (I.R.1 SE) provided they do not prepare audited financial statements (gross income < €70,000) |
| | | <ul style="list-style-type: none"> Payment of final tax for year 2010 through self-assessment, for individuals not preparing audited financial statements (I.R.158 SE) |
| | <ul style="list-style-type: none"> Payment of defence tax on rents received for the first six months of year 2011 (I.R. 601) Payment of defence tax on interest received for the first six months of year 2011 not deducted at source (I.R. 601) | <ul style="list-style-type: none"> Payment of defence tax on rents received for the first six months of year 2011 (I.R. 601) Payment of defence tax on interest received for the first six months of year 2011 not deducted at source (I.R. 601) |
| August 1 | <ul style="list-style-type: none"> Submission of provisional tax return and payment of the first installment of provisional tax of year 2011 (I.R.6) | <ul style="list-style-type: none"> Submission of provisional tax return and payment of the first installment of provisional tax of year 2011 (I.R.5) |
| | <ul style="list-style-type: none"> Payment of final tax for year 2010 through self-assessment (I.R.158) | <ul style="list-style-type: none"> Payment of final tax for year 2010 through self-assessment of individuals preparing audited financial statements (I.R.158 SE) |
| August 31 | <ul style="list-style-type: none"> Payment of provisional tax of life insurance companies for the second quarter of year 2011 | |
| September 30 | <ul style="list-style-type: none"> Payment of the second installment of provisional tax for year 2011 (I.R.6) | <ul style="list-style-type: none"> Payment of the second installment of provisional tax for year 2011 (I.R.5) |
| | <ul style="list-style-type: none"> Payment of Immoveable Property Tax for year 2011 | <ul style="list-style-type: none"> Payment of Immoveable Property Tax for year 2011 |
| December 31 | <ul style="list-style-type: none"> Submission of Income Tax Return for year 2010 (I.R.4) | <ul style="list-style-type: none"> Submission of Income Tax Return of individuals preparing audited financial statements (I.R.1 ACC) |
| | <ul style="list-style-type: none"> Revision of Provisional Tax Assessment for year 2011, if necessary (I.R.6) | <ul style="list-style-type: none"> Revision of Provisional Tax Assessment for year 2011, if necessary (I.R.5) |
| | <ul style="list-style-type: none"> Payment of the third installment of provisional tax for year 2011 (I.R.6) | <ul style="list-style-type: none"> Payment of the third installment of provisional tax for year 2011 (I.R.5) |
| | <ul style="list-style-type: none"> Payment of defence tax on <u>rents received from individuals</u> for the last six months of year 2011 (I.R. 601) Payment of defence tax on interest received for the last six months of year 2011 not deducted at source (I.R. 601) | <ul style="list-style-type: none"> Payment of defence tax on rents received for the first six months of year 2011 (I.R. 601) Payment of defence tax on interest received for the first six months of year 2011 not deducted at source (I.R. 601) |
| | <ul style="list-style-type: none"> Payment of defence tax on deemed dividends out of the profits of year 2009 (I.R.61) | |
| | <ul style="list-style-type: none"> Payment of provisional tax of life insurance companies for the third quarter of year 2011 | |
| End of each month from August to December (see note 1) | <ul style="list-style-type: none"> Payment of defence tax withheld from rental expense paid to third parties during the previous month | |