

KEY TAX DATES FOR 2022

We like to make things easier for you at James F. Wallace and Company, so to make sure you know what's due and when we've compiled a list of the most significant tax dates for the year 2022.

1 January 2022

Income tax - First day of the new tax year.

1 January 2022 Local Property Tax

Commencement of phased payments.

11 January 2022

Local Property Tax-Deadline for payment in full or confirming payment method to Revenue.

15 January 2022

Local Property Tax-Commencement of direct debit payments.

31 January 2022

Capital Gains Tax-Payment due on gains arising between 1 December 2021 and 31 December 2021.

15 February 2022

PSWT – Professional Services Withholding Tax, F35 Annual Return for year ended 31 December 2021

21 March 2022

Local Property Tax-Single Debit Authority deduction from bank account.

31 March 2022

- Income Tax-Deadline for Return of Share Options and other rights for 2021
- Income Tax-Deadline for claiming Separate Assessment for 2022
- Deadline for nominating Assessable Spouse or Nominated Civil Partner for 2022

31 October 2022 Income Tax

- Preliminary Tax 2022
- Pay balance of 2021 tax liability
- Return of income for 2021
- Return of Capital Gains for 2021
- Return and Payment of CAT due in respect of gifts or inheritances where the valuation date arises between 1 September 2021 and 31 August 2022

1 November 2022

Local Property Tax-Valuation and property ownership date for 2022

15 December 2022

Capital Gains Tax: Payment due on gains arising between 1 January 2022 to 30 November 2022.

31 December 2022

Income Tax-Last day of tax year.