A guide to self-assessment

Overview

This section explains the basic principles of the self-assessment system as it applies to Income Tax. There is information about:

- Capital Gains Tax (CGT) in the CGT section

  and

- Corporation Tax (CT) in the Companies and charities section.

Under self-assessment, there is a common date for the payment of tax and the filing of tax returns. You must file your tax return on, or before, 31 October in the year following the tax year to which the return relates. For example the tax return for the 2024 tax year must be filed on or before 31 October 2025. This system, is known as Pay and File.

> **Note**
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> Pay and File requires you to:
>
> - file your return for the previous year
> - make a self-assessment for that year

- pay the balance of tax for that year

  and

- pay preliminary tax for the current year.

You must self-assess when filing your annual Income Tax Return. An exception is made where you file a paper return on, or before, 31 August within the tax year. Further information on filing an Income Tax Return (Form 11) can be found on Filing your tax return.

Most individuals must file their Income Tax Return (Form 11) online through the Revenue Online Service (ROS). There is additional information on Mandatory electronic payment of taxes and filing of tax returns in the Starting a Business section.