A guide to self-assessment

Pay and file system - how does it work?

By 31 October in a tax year, you must:

- pay your preliminary tax for that year
- file your self-assessment tax return for the previous tax year

  and
- pay any balance of tax due for the previous year.

For example, by 31 October 2026, you must:

- pay your preliminary tax for 2026
- file your 2025 self-assessment tax return

  and
- pay any Income Tax balance for 2025.

When you pay and file through the Revenue Online Service (ROS), the 31 October deadline is extended to 18 November. To avoid interest charges, please ensure that you file by the correct due date.

Sign in to ROS →

Pay and file for Capital Gains Tax (CGT)

The payment date for CGT is different to the payment date for Income Tax. For further information, please see When and how do you pay and file CGT?

Amending your return

You can amend any errors on your tax return through ROS. If you have filed a paper copy, please contact your Revenue office to make any necessary amendments to your return.

Filing a late return

You will have to pay a surcharge if you file your tax return after the deadline. Where a late return is filed:

- less than two months after the filing date, a surcharge of 5% of your tax due, up to €12,695, is applied.
- more than two months after the filing date, a surcharge of 10% of your tax due, up to €63,485, is applied.

> **Note**
>
> A 10% surcharge may apply to your final liability if your Local Property Tax (LPT) obligations are not met. This surcharge may apply even if you pay and file on time for Income Tax.