

IR4 company (corporate) income tax return

Deadline: Usually within 15 months after the year end (for a 31 December year end, by 31 March of the second following year).

COMPANY DETAILS

Company name	Example Trading Ltd
Registration number	HE 000000
Tax year end	31 December 2025

TAX COMPUTATION

Profit before tax (per accounts)	€120,000.00
Add: non-deductible expenses	€4,500.00
Less: exempt income (dividends)	(€10,000.00)
Less: capital allowances	(€6,500.00)
Taxable profit	€108,000.00

TAX PAYABLE

Corporate tax (15%)	€16,200.00
Provisional tax paid (IR6)	(€15,000.00)
Balance payable	€1,200.00