

IR1 tax return for self-employed people and freelancers

Deadline: Usually 31 July of the following year; 31 March of the second following year if audited accounts are needed.

TAXPAYER DETAILS

Full name	Andreas Georgiou (example)
Business activity	Graphic design services
Tax year	2025

BUSINESS RESULTS

Turnover (invoices issued)	€54,000.00
Business expenses	€11,800.00
Capital allowances	€700.00
Net profit	€41,500.00

DEDUCTIONS

Self-employed Social Insurance	€6,640.00
GHS contributions	€1,670.00

TAX SUMMARY

Taxable income	€33,190.00
Provisional tax already paid (IR6)	€2,000.00
Balance payable	€512.50