

IR6 provisional tax (paying tax in advance)

Deadline: Two equal instalments: usually 31 July and 31 December of the same year.

TAXPAYER DETAILS

Name	Example Trading Ltd
Tax year	2026

ESTIMATE

Estimated taxable profit	€100,000.00
Tax rate	15%
Estimated tax	€15,000.00

INSTALMENTS

1st instalment (31 July)	€7,500.00
2nd instalment (31 December)	€7,500.00