

O'Hanlon Tax Limited Rates of Interest on Tax



Interest on Overdue Income Tax, Corporation Tax, CGT

From	01-Jul-09	to	Date	0.0219%	per day or part
From	01-Apr-05	to	30-Jun-09	0.0273%	per day or part
From	01-Sep-02	to	31-Mar-05	0.0322%	per day or part
From	01-Apr-98	to	31-Aug-02	1.00%	per month or part
From	01-Aug-78	to	31-Mar-98	1.25%	per month or part
From	01-May-75	to	31-Jul-78	1.50%	per month or part
From	01-Aug-71	to	30-Apr-75	0.75%	per month or part
From	06-Apr-63	to	31-Jul-71	0.50%	per month or part

Interest on overdue CAT

From	01-Jul-09	to	Date	0.0219%	per day or part
From	01-Apr-05	to	30-Jun-09	0.0273%	per day or part
From	01-Sep-02	to	31-Mar-05	0.0322%	per day or part
From	01-Apr-98	to	31-Aug-02	1.00%	per month or part
From	01-Aug-78	to	31-Mar-98	1.25%	per month or part
From	01-May-75	to	31-Jul-78	1.50%	per month or part

** Interest on CAT can be mitigated to 100% by Revenue*

CAT Agricultural & Business Relief Instalment Interest Rates

From	01-Jul-09	to	Date	0.0164%	per day or part
From	01-Apr-05	to	30-Jun-09	0.0204%	per day or part
From	01-Apr-98	to	31-Mar-05	0.0241%	per day or part
From	08-Feb-95	to	31-Mar-98	0.0307%	per day or part

Interest on Overdue Fiduciary Taxes (VAT, PAYE, PRSI, RCT, DIRT etc.)

From	01-Jul-09	to	Date	0.0273%	per day or part
From	01-Sep-02	to	30-Jun-09	0.0322%	per day or part

**Prior to 01 Sep 02, the interest rates were the same rates as IT, CGT & CT.*

Interest on Tax Refunds *

From	01-Nov-03	to	Date	0.0110%	per day or part
From	01-Sep-02	to	31-Oct-03	0.0161%	per day or part
From	27-Mar-98	to	31-Aug-02	0.50%	per month or part
From	01-Aug-90	to	26-Mar-98	0.60%	per month or part

*** A valid claim must be made before interest will be paid on tax refunds. Interest will not accrue for the first 93 days (183 days up to 02 April 07) after the valid claim is made.**

This tax table gives a general guide to tax rates and ancillary information. O'Hanlon Tax Limited takes no responsibility for damage suffered as a result of relying on the tables above, and recommends that formal tax advice be obtained in all cases.