



Submission of the 2023 Income Tax Returns for Companies and Self-Employed Individuals with an Obligation to Prepare Accounts by 30 November 2025

Obligation for submission

We would like to remind you of the obligation of **companies and self-employed individuals** who prepare accounts to submit the Corporate Income Tax Returns (“**TD4 Forms**”) and Income Tax Returns for the Self-Employed (“**TD1 Forms**”), respectively, for the tax year 2023 by 30 November 2025.

Penalty for Non-Submission

In accordance with the Assessment and Collection of Taxes Law, a penalty of **€100** will be imposed for the non-submission of the above tax returns by the relevant deadline (i.e. 30 November 2025).

How Can We Assist You?

Our [Tax Team](#) can assist you with the timely preparation and submission of the required tax returns, ensuring compliance with your tax obligations.



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