## O'Hanlon Tax Limited Rates of Interest on Tax



Inte	erest c	on Overdue Inco	me Tax, Corporation	Tax, CGT
01-Jul-09	to	Date	0.0219%	per day or part
01-Apr-05	to	30-Jun-09	0.0273%	per day or part
01-Sep-02	to	31-Mar-05	0.0322%	per day or part
01-Apr-98	to	31-Aug-02	1.00%	per month or part
01-Aug-78	to	31-Mar-98	1.25%	per month or part
01-May-75	to	31-Jul-78	1.50%	per month or part
01-Aug-71	to	30-Apr-75	0.75%	per month or part
06-Apr-63	to	31-Jul-71	0.50%	per month or part
	01-Jul-09 01-Apr-05 01-Sep-02 01-Apr-98 01-Aug-78 01-May-75 01-Aug-71	01-Jul-09 to 01-Apr-05 to 01-Sep-02 to 01-Apr-98 to 01-Aug-78 to 01-May-75 to 01-Aug-71 to	01-Jul-09 to Date   01-Apr-05 to 30-Jun-09   01-Sep-02 to 31-Mar-05   01-Apr-98 to 31-Aug-02   01-Aug-78 to 31-Mar-98   01-May-75 to 31-Jul-78   01-Aug-71 to 30-Apr-75	01-Apr-05 to 30-Jun-09 0.0273%   01-Sep-02 to 31-Mar-05 0.0322%   01-Apr-98 to 31-Aug-02 1.00%   01-Aug-78 to 31-Mar-98 1.25%   01-May-75 to 31-Jul-78 1.50%   01-Aug-71 to 30-Apr-75 0.75%

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

<sup>\*</sup> 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	Overd	due Fiduciary Ta	xes (VAT, PAYE, PRSI, RCT, DIRT etc.)
From	01-Jul-09	to	Date	0.0274% per day or part
From	01-Sep-02	to	30-Jun-09	0.0322% per day or part

<sup>\*</sup>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

<sup>\*</sup> 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.