
Revenue eBrief No. 034/26

16 February 2026

Pay and File Extension Date - 2026

ROS - Extension of Pay & File Deadline for ROS Customers for 2026

Today, 16 February 2026, Revenue announced an extension to the ROS return filing and payment date for certain self-assessment Income Tax customers and for customers liable to Capital Acquisitions Tax (CAT).

For customers who file their 2025 Form 11 return **and** make the appropriate payment through ROS for:

- Income Tax balance due for 2025, and
- Preliminary Tax for 2026

the due date is extended to **Wednesday 18 November 2026**.

For beneficiaries who received gifts or inheritances with valuation dates in the year ended 31 August 2026 and who make a CAT return and the appropriate payment through ROS, the due date is also extended to **Wednesday 18 November 2026**.

To qualify for the extension, customers must **both pay and file through ROS**. Where only one of these actions is completed through ROS, the extension does not apply and the required date to submit both returns and payments is no later than 31 October 2026.