FINANCE POLICY | CORPORATION TAX · EXCHEQUER · DEPARTMENT OF FINANCE · PUBLIC FINANCES

Irish corporation tax jumps to EUR 4.9 billion in September as multinationals pay early

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Corporation tax receipts reached EUR 4.9 billion in September 2026, up from EUR 1.8 billion a year earlier, because several large multinationals paid early. The full-year forecast was cut by EUR 1 billion.

Country reference

- Country: Ireland (planned expansion country)
- Authorities: Department of Finance
- Topic: Exchequer returns, end-September 2026
- Key date: Published 2 October 2026
- Law: Exchequer accounts

The numbers

- Corporation tax in September 2026: EUR 4.9 billion, against EUR 1.8 billion in September 2025.
- Corporation tax to end-September: EUR 22.7 billion.
- Income tax to end-September: EUR 27.8 billion; excise duty EUR 4.4 billion.

Why september jumped

According to the Department of Finance, as reported in the press, several large multinationals paid their August and September tax bills early instead of in November and December. Receipts are therefore expected to be lower in the usual payment months. The Department now expects about EUR 1 billion less this year than in its April forecast, with that amount collected in early 2027.

Why it matters

- Corporation tax is a large share of Irish tax revenue and comes from a small number of multinational groups.
- Timing shifts can make monthly figures misleading; full-year and underlying trends matter more.
- The Government funds part of its long-term savings, such as the Future Ireland Fund, from these receipts.

Context

- Budget 2027 brings the OECD side-by-side package into Irish law through Finance Bill 2026.
- US tax changes and the OECD arrangement for US-parented groups may affect future receipts.

What to do now

- Large companies: confirm preliminary tax schedules; early payment is allowed but needs cash planning.

- Analysts: read monthly receipts against the timing note in the Department's release.

Our take

The headline surge is timing, not new money. Ireland's public finances remain strong but depend on a few payers, which is why the Government is setting aside windfalls.

Sources

- Department of Finance: Timing factor boosts corporation tax receipts in September
- Irish Examiner: Corporation tax receipts jump to EUR 4.9bn in September (2 October 2026)

Important. This summary is for general information and is not tax, legal or financial advice. It is based on public Department of Finance publications, together with press reports, and may be incomplete or out of date. The official publications prevail; check the official source before acting.

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