

# Key tax deadlines

2011/12

This calendar should help you establish when your key tax deadlines are, including the variable deadlines that you need to consider.

## April

- 5** Last day of tax year (6 April 2011 – first day of new tax year).
- 19** Deadline for postal payment to reach HMRC Accounts Office for any outstanding non-electronic PAYE tax and Class 1 NICs for the tax year ending 5 April 2011.
- 21** Deadline for electronic payments to be cleared in HMRC bank account for any outstanding PAYE and Class 1 NICs for the tax year ending 5 April 2011.

## May

- 19** Deadline for filing your Employer Annual Return (P35 and P14s) for the tax year ending 5 April 2011.
- 31** Last date for giving a form P60 for 2010-11 to each relevant employee who was working for you on 5 April 2011.

## June

No key deadlines for NICs, PAYE or Self Assessment.

## July

- 5** Last date for agreeing your PAYE Settlement Agreement for 2010-11 (if any).
- 6** Deadline for submitting form 42 or other relevant form to report share-related benefits provided to employees.
- 6** Deadline for filing forms P9D, P11D, P11D(b), or substitutes for the tax year ending 5 April 2011.
- 6** Last date for giving a copy of the 2010-11 forms P9D, and forms P11D, or substitutes, for the tax year ending 5 April 2011 to reach your HMRC Tax Office.
- 19** Deadline for postal payment to reach HMRC Accounts Office for any outstanding Class 1A NICs for the tax year ending 5 April 2011.
- 22** This is the final date for electronic payments to be cleared in HMRC bank account for any outstanding Class 1A NICs for the tax year ending 5 April 2011.

- 31** Deadline for second Self Assessment payment on account for tax year ended 5 April 2011

## August

No key deadlines for NICs, PAYE or Self Assessment.

## September

No key deadlines for NICs, PAYE or Self Assessment.

## October

- 5** Deadline to notify chargeability for Income Tax/Capital Gains Tax for 2010-11 if not registered for Self Assessment or a penalty for failure to notify may apply. Complete form CWF1 for self-employment or form SA1 for non self-employed income.
- 31** Deadline for paper submission of Self Assessment tax return for tax year ended 5 April 2011.

## November

No key deadlines for NICs, PAYE or Self Assessment.

## December

- 30** Deadline for online submission of Self Assessment tax return for tax year ended 5 April 2011 for HMRC to collect tax through client's PAYE code, where they owe less than £2,000.

## January

- 31** Deadline for online submission of Self Assessment tax return for tax year ended 5 April 2011.
- 31** Deadline for paying Self Assessment 'balancing payment' for tax year ended 5 April 2011.
- 31** Deadline for first Self Assessment payment on account for tax year ended 5 April 2012.

## March

No key deadlines for NICs, PAYE or Self Assessment.

## Monthly repeat dates

### Construction Industry Scheme (CIS) deadlines

Deadline for receipt of the Contractor's monthly return whether submitted on paper, electronically or in the case of a nil return over the telephone is the 19th of each month.

### PAYE and Class 1 National Insurance Contribution (NICs) deadlines

Deadline for electronic payments to be cleared in HMRC bank account for any outstanding PAYE and Class 1 NICs for the year ending 5 April 2012 is the 22nd of each month.

## Quarterly repeat dates

### PAYE/NICs payment deadlines

Cheque payment for any outstanding PAYE and Class 1 NICs must reach HMRC Accounts Office by the 19th of each quarter.

- First Quarter 19 July 2011
- Second Quarter 19 October 2011
- Third Quarter 19 January 2012
- Fourth Quarter 19 April 2012

Cleared electronic payment must reach HMRC's bank account no later than the 22nd of each quarter. Where the 22nd falls on a weekend or a bank holiday, ensure payment arrives no later than the last bank working day before the 22nd.

- First Quarter 22 July 2011
- Second Quarter 22 October 2011
- Third Quarter 22 January 2012
- Fourth Quarter 22 April 2012

For further advice on all tax matters please call Liz Beadsley or Linda Warner on 01483 416232 or email [lbeadsley@roffeswayne.com](mailto:lbeadsley@roffeswayne.com) or [lwarner@roffeswayne.com](mailto:lwarner@roffeswayne.com).