

2009/10 Tax Calendar



April 09

5	<ul style="list-style-type: none"> Last day of 2008/09 tax year Deadline for 2008/09 ISAs Last day to make disposals using 08/09 CGT exemption Last date for contracting back into the State Second Pension for 08/09
14	<ul style="list-style-type: none"> Due date for income tax for the CT61 period to 31 March 09
22	<ul style="list-style-type: none"> Qtr 4 08/09 PAYE remittance due
20	<ul style="list-style-type: none"> Interest will begin to accrue on unpaid PAYE/NI for 08/09
30	<ul style="list-style-type: none"> Normal annual adjustment for VAT partial exemption calculations

May 09

3	<ul style="list-style-type: none"> Last day for notifying car changes in quarter to 5 April - P46 (Car)
19	<ul style="list-style-type: none"> Last day for filing forms P14, P35, P38, and P38A - 08/09 PAYE returns - without incurring penalties
31	<ul style="list-style-type: none"> Last day to issue P60s to employees

June 09

30	<ul style="list-style-type: none"> End of CT61 quarterly period Last day for UK businesses to reclaim EC VAT chargeable in 08 Annual adjustment for VAT partial exemption calcs (March VAT y/end)
-----------	--

July 09

6	<ul style="list-style-type: none"> Deadline for submission of Form 42 (transactions in shares & securities) File Taxed Award Scheme Returns, P11Ds, P11D(b)s and P9Ds. P11Ds, P9Ds copies to employees Deadline for submission of EMI140 (EMI Annual Return)
14	<ul style="list-style-type: none"> Due date for income tax for the CT61 period to 30 June 09
19 / 22	<ul style="list-style-type: none"> Qtr 1 09/10 PAYE remittance due Final date for payment of 08/09 Class 1A NICs

July 09 cont.

31	<ul style="list-style-type: none"> Second self assessment payment on account for 08/09 Annual adjustment for VAT partial exemption calcs (April VAT year end) Liability to 2nd £100 penalty arises for 2008 Tax Return still not filed 5% surcharge on tax unpaid for 07/08 Deadline for tax credit Annual Declaration (if estimated, final figures required by 31 January 2010).
-----------	--

August 09

2	<ul style="list-style-type: none"> Last day for notifying car changes in quarter to 5 July - P46 (Car)
31	<ul style="list-style-type: none"> Annual adjustment for VAT partial exemption calcs (May VAT year end)

September 09

30	<ul style="list-style-type: none"> End of CT61 quarterly period
-----------	--

October 09

1	<ul style="list-style-type: none"> Due date for payment of Corporation Tax for period ended 31 December 08
5	<ul style="list-style-type: none"> Individuals/trustees must notify HMRC of new sources of income / chargeability in 08/09 if a Tax Return has not been received
14	<ul style="list-style-type: none"> Due date for income tax for the CT61 quarter to 30 September 09
22	<ul style="list-style-type: none"> Qtr 2 09/10 PAYE remittance due
31	<ul style="list-style-type: none"> Last day to file 09 paper Tax Return

November 09

1	<ul style="list-style-type: none"> Please ensure you are retaining your documents for the 09 Tax Return
2	<ul style="list-style-type: none"> Quarterly submission date of P46 (Car) for quarter to 5 October

December 09

30	<ul style="list-style-type: none"> Last day to file your 2009 Tax Return electronically if you wish to have a 2008/09 balancing payment of less than £2,000 collected through your 2010/11 PAYE code
-----------	---

December 09

31	<ul style="list-style-type: none"> Last day for non-EC traders to reclaim recoverable UK VAT suffered in the year to 30 June 09 End of relevant year for taxable distance supplies to UK for VAT registration purposes End of relevant year for cross-border acquisitions of taxable goods in the UK for VAT registration purposes End of CT61 quarterly period Filing date for Corporation Tax Return Form CT600 for period ended 31 Dec 08
-----------	---

January 10

1	<ul style="list-style-type: none"> Due date for payment of Corporation Tax for period ended 31 March 09. Standard rate VAT reverts to 17.5%
14	<ul style="list-style-type: none"> Due date for income tax for the CT61 quarter to 31 December 09
19/ 22	<ul style="list-style-type: none"> Qtr 3 09/10 PAYE remittance due
31	<ul style="list-style-type: none"> First self assessment payment on account for 09/10 Capital gains tax payment for 08/09 Balancing payment 08/09 income tax/ class 4 NICs Last day to renew 08/09 tax credits Deadline for amending 06/07 Tax Return Last day to file 08 Tax Return online

February 10

1	<ul style="list-style-type: none"> £100 penalty if 09 Tax Return not yet filed. Additional penalties apply for further delay Interest starts to accrue on 08/09 tax not yet paid
2	<ul style="list-style-type: none"> Quarterly submission date of P46 (Car) for quarter to 5 January
14	<ul style="list-style-type: none"> Last date (for practical purposes) to request NIC deferral for 09/010
28	<ul style="list-style-type: none"> Last day to pay any balance of 08/09 tax and Class 4 NIC to avoid an automatic 5% surcharge

March 10

31	<ul style="list-style-type: none"> End of Corporation Tax financial year End of CT61 quarterly period Filing date for Corporation Tax Return Form CT600 for period ended 31 Mar 09
-----------	---