

2010 Tax Calendar

April to July 2010	
April	
5	Last day of 2009/10 tax year. Deadline for 2009/10 ISAs. Last day to make disposals using the 2009/10 CGT exemption. Last date for contracting back into the State Second Pension for 2009/10.
14	Due date for income tax for the CT61 period to 31 March 2010.
19/22	Quarter 4 2009/10 PAYE remittance due.
20	Interest will begin to accrue on unpaid PAYE/NI for 2009/10.
30	Normal annual adjustment for VAT partial exemption calculations (monthly returns).
May	
3	Quarterly submission date of P46 (Car) for quarter to 5 April.
19	Last day for filing forms P14, P35, P38, and P38A - 2009/10 PAYE returns - without incurring penalties.
31	Last day to issue 2009/10 P60s to employees.
June	
30	End of CT61 quarterly period. Last day for UK businesses to reclaim EC VAT chargeable in 2009. Annual adjustment for VAT partial exemption calculations (March VAT year end).
July	
6	Deadline for submission of Form 42 (transactions in shares and securities). Deadline for submission of EMI40 (EMI Annual Return) File Taxed Award Scheme Returns, file P11Ds, P11D(b)s and P9Ds. Issue copies of P11Ds or P9Ds to employees.
14	Due date for income tax for the CT61 period to 30 June 2010.
19/22	Quarter 1 2010/11 PAYE remittance due. Final date for payment of 2009/10 Class 1A NICs.
31	Second self assessment payment on account for 2009/10. Annual adjustment for VAT partial exemption calculations (April VAT year end). Liability to 2nd £100 penalty arises for 2009 Tax Return still not filed. 5% surcharge on any tax unpaid for 2008/09. Deadline for tax credit Annual Declaration (if estimated, final figures required by 31 January 2011).

2010 Tax Calendar

August to December 2010	
August	
2	Quarterly submission date of P46 (Car) for quarter to 5 July.
31	Annual adjustment for VAT partial exemption calculations (May VAT year end).
September	
30	End of CT61 quarterly period.
October	
1	Due date for payment of Corporation Tax for period ended 31 December 2009.
5	Individuals/trustees must notify HMRC of new sources of income/chargeability in 2009/10 if a Tax Return has not been received.
14	Due date for income tax for the CT61 quarter to 30 September 2010.
19/22	Quarter 2 2010/11 PAYE remittance due.
31	Last day to file 2010 paper Tax Return.
November	
1	Please ensure you are retaining your documents for the 2011 Tax Return.
2	Quarterly submission date of P46 (Car) for quarter to 5 October.
December	
30	Last day to file your 2010 Tax Return electronically if you wish to have a 2009/10 balancing payment of less than £2,000 collected through your 2011/12 PAYE code.
31	Last day for non-EC traders to reclaim recoverable UK VAT suffered in the year to 30 June 2010. 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 December 2009.



2011 Tax Calendar

January to March 2011	
January	
1	Due date for payment of Corporation Tax for period ended 31 March 2010.
14	Due date for income tax for the CT61 quarter to 31 December 2010.
19/21	Quarter 3 2010/11 PAYE remittance due.
31	First self assessment payment on account for 2010/11. Capital gains tax payment for 2009/10. Balancing payment - 2009/10 income tax/Class 4 NICs. Last day to renew 2010/11 tax credits. Deadline for amending 2008/09 Tax Return. Last day to file the 2010 Tax Return online.
February	
1	£100 penalty if 2010 Tax Return not yet filed. Additional penalties may apply for further delay. Interest starts to accrue on 2009/10 tax not yet paid.
2	Quarterly submission date of P46 (Car) for quarter to 5 January.
14	Last date (for practical purposes) to request NIC deferment for 2010/11.
28	Last day to pay any balance of 2009/10 tax and Class 4 NICs to avoid an automatic 5% surcharge.
March	
31	End of Corporation Tax financial year. End of CT61 quarterly period. Filing date for Corporation Tax Return Form CT600 for period ended 31 March 2010.

