

Key Dates and Deadlines



Filing and payment dates:

Income Tax (including Class 4 National Insurance)	
31 July 2009	2008/09 second payment on account
31 January 2010	2008/09 balancing payment, and 2009/10 first payment on account Last filing date for online 2009 return
31 July 2010	2009/10 second payment on account
31 January 2011	2009/10 balancing payment, and 2010/11 first payment on account
Capital Gains Tax	
31 January 2010	2008/09 Capital Gains Tax
31 January 2011	2009/10 Capital Gains Tax
Corporation Tax	
9 months and one day after the end of the accounting period	
Inheritance Tax	
6 months after the end of the month of death or chargeable transfer.	
For chargeable lifetime transfers between 6 April and 30 September, due date is 30 April in the following year. For chargeable lifetime transfers between 1 October and 5 April, due date is six months after the end of the month in which the transfer was made.	
Latest Filing/Issuing Deadlines - 2008/09 PAYE Returns	
19 May 2009	P14, P35, P38, and P38A
31 May 2009	Issue P60s to employees
6 July 2009	P9D, P11D and P11D(b) - also issue copies to employees
2008/09 Class 1A National Insurance on Relevant Benefits	
19 July 2009	Payment due
2009 Tax Return	
31 October 2009	Last paper filing date
31 January 2010	Last online filing date