

Tax Calendar 2011

January 2011

1	Happy New Year! Due date for payment of Corporation Tax for the period ended 31 March 2010.
14	Due date for income tax for CT61 quarter to 31 December 2010.
19	PAYE due for month to 5 January 2011. PAYE and CIS quarterly payment date for small employers and contractors.
31	Deadline for submission of your 2010 Tax Return (up to £100 penalty if your return is late). Deadline for amending 2009 Tax Return Balancing payment of your 2009/10 liability and Capital Gains Tax for 2009/10. First payment on account for 2010/11. Last day to renew 2010/11 tax credits

February 2011

1	Due date for payment of Corporation Tax for the period ended 30 April 2010.
2	Deadline for submitting P46(car) for employees whose car/fuel benefits changed during the quarter to 5 January 2011.
14	Last day to request NIC deferment for 2010/11
19	PAYE due for month to 5 February 2011.
28	Last day to pay any balance of 2009/10 tax and class 4 NIC to avoid an automatic 5% surcharge.

March 2011

1	Due date for payment of Corporation Tax for the period ended 31 May 2010.
19	PAYE due for month to 5 March 2011.
31	Last minute planning for tax year 2010/11. Make sure you use any Capital Gains tax and inheritance tax annual exemptions. 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.

April 2011

1	Due date for payment of Corporation Tax for the period ended 30 June 2010.
5	Deadline for 2010/11 ISAs
5	End of tax year 2010/11

6	Start of tax year 2011/12
14	Due date for income tax for CT61 quarter to 31 March 2011.
19	PAYE due for month to 5 April 2011. PAYE and CIS quarterly payment date for small employers and contractors.

May 2011

1	Due date for payment of Corporation Tax for the period ended 31 July 2010.
3	Deadline for submitting P46 (car) for employees whose car/fuel benefits changed during the quarter to 5 April 2011.
19	Deadline for employers' year end PAYE returns (P35 etc) to be submitted for 2010/11
19	PAYE due for month to 5 May 2011.
31	Deadline for forms P60s for 2010/11 to be issued to employees.

June 2011

1	Due date for payment of Corporation Tax for the period ended 31 August 2010.
19	PAYE due for month to 5 June 2011.
30	End of CT61 quarterly period

July 2011

1	Due date for payment of Corporation Tax for the period ended 30 September 2010.
6	Deadline for forms P11D, P9D and P11D(b) for 2010/11 to be submitted to HMRC and copies issued to employees concerned.
14	Due date for income tax for CT61 quarter to 30 June 2011.
19	PAYE due for month to 5 July 2011. PAYE and CIS quarterly payment date for small employers and contractors.
31	Final date for payment of 2010/11 Class 1A NIC Second payment on account 2010/11 due.

August 2011

1	Due date for payment of Corporation Tax for the period ended 31 October 2010.
2	Deadline for submitting P46 (car) for employees whose car/fuel benefits changed during the quarter to 5 July 2011.
19	PAYE due for month to 5 August 2011.
31	Deadline for tax credit Annual Declaration (if estimated, final figures required by 31 January 2012).

September 2011

- 1 Due date for payment of Corporation Tax for the period ended 30 November 2010.
- 19 PAYE due for month to 5 September 2011.
- 30 End of CT61 quarterly period

October 2011

- 1 Due date for payment of Corporation Tax for the period ended 31 December 2010.
- 5 Deadline for notifying HMRC of new sources of income or gains for 2010/11 if no tax return has been issued.
- 14 Due date for income tax for CT61 quarter to 30 September 2011.
- 19 PAYE due for month to 5 October 2011.
PAYE and CIS quarterly payment date for small employers and contractors.
- 31 **Deadline for submission of 2010/11 self assessment returns if you require HMRC to compute your tax liability and/or if tax unpaid is to be collected by adjustment to your 2011/12 PAYE code.**
Please ensure you are retaining your documents for the 2011 Tax Return.

November 2011

- 1 Due date for payment of Corporation Tax for the period ended 31 January 2011.
- 2 Deadline for submitting P46 (car) for employees whose car/fuel benefits changed during the quarter to 5 October 2011.
- 19 PAYE due for month to 5 November 2011.

December 2011

- 1 Due date for payment of Corporation Tax for the period ended 28 February 2011.
- 19 PAYE due for month to 5 December 2011.
- 30 Deadline for submission of 2011 Tax Return electronically if you wish to have a 2010/11 balancing payment collected through your 2011/12 PAYE code.
- 31 End of CT61 quarterly period
Filing date for Corporation Tax Return Form CT600 for period ended 31 December 2010.