

Tax Calendar 2008/09

April 2008

1	Due date for payment of Corporation Tax for the period ended 30 June 2007.
5	Deadline for 2007/08 ISAs
5	End of tax year 2007/08
6	Start of tax year 2008/09
14	Due date for income tax for CT61 quarter to 31 March 2008.
19	PAYE due for month to 5 April 2008. PAYE and CIS quarterly payment date for small employers and contractors.

May 2008

1	Due date for payment of Corporation Tax for the period ended 31 July 2007.
3	Deadline for submitting P46 (car) for employees whose car/fuel benefits changed during the quarter to 5 April 2008.
19	Deadline for employers' year end PAYE returns (P35 etc) to be submitted for 2007/08
19	PAYE due for month to 5 May 2008.
31	Deadline for forms P60s for 2007/08 to be issued to employees.

June 2008

1	Due date for payment of Corporation Tax for the period ended 31 August 2007.
19	PAYE due for month to 5 June 2008.
30	End of CT61 quarterly period

July 2008

1	Due date for payment of Corporation Tax for the period ended 30 September 2007.
6	Deadline for forms P11D, P9D and P11D(b) for 2007/08 to be submitted to HMRC and copies issued to employees concerned.
14	Due date for income tax for CT61 quarter to 30 June 2008.
19	PAYE due for month to 5 July 2008. PAYE and CIS quarterly payment date for small employers and contractors.
31	Final date for payment of 2007/08 Class 1A NIC Second payment on account 2007/08 due.

August 2008

- 1 Due date for payment of Corporation Tax for the period ended 31 October 2007.
- 2 Deadline for submitting P46 (car) for employees whose car/fuel benefits changed during the quarter to 5 July 2008.
- 19 PAYE due for month to 5 August 2008.
- 31 Deadline for tax credit Annual Declaration (if estimated, final figures required by 31 January 2009).

September 2008

- 1 Due date for payment of Corporation Tax for the period ended 30 November 2007.
- 19 PAYE due for month to 5 September 2008.
- 30 End of CT61 quarterly period

October 2008

- 1 Due date for payment of Corporation Tax for the period ended 31 December 2007.
- 5 Deadline for notifying HMRC of new sources of income or gains for 2007/08 if no tax return has been issued.
- 14 Due date for income tax for CT61 quarter to 30 September 2008.
- 19 PAYE due for month to 5 October 2008.
PAYE and CIS quarterly payment date for small employers and contractors.
- 31 **Deadline for submission of 2007/08 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 2009/10 PAYE code.**
Please ensure you are retaining your documents for the 2008 Tax Return.

November 2008

- 1 Due date for payment of Corporation Tax for the period ended 31 January 2008.
- 2 Deadline for submitting P46 (car) for employees whose car/fuel benefits changed during the quarter to 5 October 2008.
- 19 PAYE due for month to 5 November 2008.

December 2008

- 1 Due date for payment of Corporation Tax for the period ended 28 February 2008.
- 19 PAYE due for month to 5 December 2008.

- 30 Deadline for submission of 2008 Tax Return electronically if you wish to have a 2007/08 balancing payment collected through your 2009/10 PAYE code.
- 31 End of CT61 quarterly period
Filing date for Corporation Tax Return Form CT600 for period ended 31 December 2007.

January 2009

- 1 Happy New Year!
Due date for payment of Corporation Tax for the period ended 31 March 2008.
- 14 Due date for income tax for CT61 quarter to 31 December 2008.
- 19 PAYE due for month to 5 January 2009.
PAYE and CIS quarterly payment date for small employers and contractors.
- 31 Deadline for submission of your 2008 Tax Return (up to £100 penalty if your return is late).
Deadline for amending 2007 Tax Return
Balancing payment of your 2007/08 liability and Capital Gains Tax for 2007/08.
First payment on account for 2008/09.
Last day to renew 2008/09 tax credits

February 2009

- 1 Due date for payment of Corporation Tax for the period ended 30 April 2008.
- 2 Deadline for submitting P46(car) for employees whose car/fuel benefits changed during the quarter to 5 January 2009.
- 14 Last day to request NIC deferment for 2008/09.
- 19 PAYE due for month to 5 February 2009.
- 28 Last day to pay any balance of 2007/08 tax and class 4 NIC to avoid an automatic 5% surcharge.

March 2009

- 1 Due date for payment of Corporation Tax for the period ended 31 May 2008.
- 19 PAYE due for month to 5 March 2009.
- 31 Last minute planning for tax year 2008/09. 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 2008