

## Key Dates and Deadlines

### Filing and payment dates:

<b>Income Tax (including Class 4 National Insurance)</b>	
31 July 2011	2010/11 second payment on account
31 January 2012	2010/11 balancing payment, and 2011/12 first payment on account Last filing date for online 2011 return
31 July 2012	2011/12 second payment on account
31 January 2013	2011/12 balancing payment, and 2012/13 first payment on account
<b>Capital Gains Tax</b>	
31 January 2012	2010/11 Capital Gains Tax
31 January 2013	2011/12 Capital Gains Tax
<b>Corporation Tax</b>	
9 months and one day after the end of the accounting period	
<b>Inheritance Tax</b>	
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.	
<b>Latest Filing/Issuing Deadlines - 2009/10 PAYE Returns</b>	
19 May 2011	P14, P35, P38, and P38A – file online
31 May 2011	Issue P60s to employees
6 July 2011	P9D, P11D and P11D(b) - also issue copies to employees
<b>2010/11 Class 1A National Insurance on Relevant Benefits</b>	
19 July 2011	Payment due
<b>2011 Self Assessment Tax Return</b>	
31 October 2011	Last paper filing date
30 December 2011	SATR Online if outstanding tax (less than £2,000) to be included in 2012-13 PAYE code
31 January 2012	Last online filing date – SATR Online