

Key tax deadlines for tax agents 2011-2012

This calendar should help you establish when your clients' key tax deadlines are, including the variable deadlines that you need to consider ([see page 2](#)).

Agents and HMRC working together

Fixed dates

Income Tax



Employers



April

5 Last day of tax year (6 April 2011 - first day of new tax year).

19 Deadline for postal payment to reach HMRC Accounts Office for any outstanding non-electronic PAYE tax and Class 1 NICs for the tax year ending 5 April 2011.

21 Deadline for electronic payments to be cleared in HMRC bank account for any outstanding PAYE and Class 1 NICs for the tax year ending 5 April 2011.

May

19 Deadline for filing your Employer Annual Return (P35 and P14s) for the tax year ending 5 April 2011.

31 Last date for giving a form P60 for 2010-11 to each relevant employee who was working for you on 5 April 2011.

June

No key deadlines for NICs, PAYE or Self Assessment.

July

5 Last date for agreeing your PAYE Settlement Agreement for 2010-11 (if any).

6 Deadline for submitting form 42 or other relevant form to report share-related benefits provided to employees.

6 Deadline for filing forms P9D, P11D, P11D(b), or substitutes for the tax year ending 5 April 2011.

6 Last date for giving a copy of the 2010-11 forms P9D, and forms P11D, or substitutes, for the tax year ending 5 April 2011 to reach your HMRC Tax Office.

19 Deadline for postal payment to reach HMRC Accounts Office for any outstanding Class 1A NICs for the tax year ending 5 April 2011.

22 This is the final date for electronic payments to be cleared in HMRC bank account for any outstanding Class 1A NICs for the tax year ending 5 April 2011.

31 Deadline for second Self Assessment payment on account for tax year ended 5 April 2011.

August

No key deadlines for NICs, PAYE or Self Assessment.

September

No key deadlines for NICs, PAYE or Self Assessment.

October

5 Deadline to notify chargeability for Income Tax/Capital Gains Tax for 2010-11 if not registered for Self Assessment or a penalty for failure to notify may apply. Complete form CWF1 for self-employment or form SA1 for non self-employed income.

31 Deadline for paper submission of Self Assessment tax return for tax year ended 5 April 2011.

November

No key deadlines for NICs, PAYE or Self Assessment.

December

30 Deadline for online submission of Self Assessment tax return for tax year ended 5 April 2011 for HMRC to collect tax through client's PAYE code, where they owe less than £2,000.

January

31 Deadline for online submission of Self Assessment tax return for tax year ended 5 April 2011.

31 Deadline for paying Self Assessment 'balancing payment' for tax year ended 5 April 2011.

31 Deadline for first Self Assessment payment on account for tax year ended 5 April 2012.

March

No key deadlines for NICs, PAYE or Self Assessment.

Key tax deadlines for tax agents 2011-2012

Monthly repeat dates

Construction Industry Scheme (CIS) deadlines

Deadline for receipt of the Contractor's monthly return whether submitted on paper, electronically or in the case of a nil return over the telephone is the **19th of each month**.

PAYE and Class 1 National Insurance Contribution (NICs) deadlines

Deadline for electronic payments to be cleared in HMRC bank account for any outstanding PAYE and Class 1 NICs for the year ending 5 April 2011 is the **22nd of each month**.

Quarterly repeat dates

PAYE/NICs payment deadlines

Cheque payment for any outstanding PAYE and Class 1 NICs must reach HMRC Accounts Office by the 19th of each quarter.

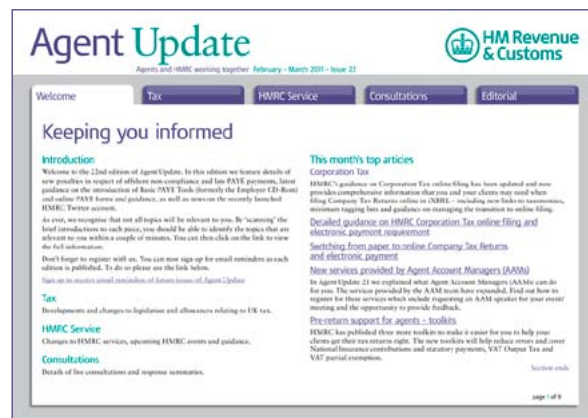
- First Quarter 19 July 2011
- Second Quarter 19 October 2011
- Third Quarter 19 January 2012
- Fourth Quarter 19 April 2012

Cleared electronic payment must reach HMRC's bank account no later than the 22nd of each quarter. Where the 22nd falls on a weekend or a bank holiday, ensure payment arrives no later than the last bank working day before the 22nd.

- First Quarter 22 July 2011
- Second Quarter 22 October 2011
- Third Quarter 22 January 2012
- Fourth Quarter 22 April 2012

Read the latest HMRC Agent Update

Sign up to receive reminders for future Agent Updates: <http://agentupdatereg.hmrc.gov.uk>



Help and further information

News for tax professionals

Keep up to date with the latest information for tax agents and advisers.

www.businesslink.gov.uk/taxforagents