



Key tax deadlines for tax agents 2010-2011

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 2010 - first day of new tax year).

22 This is the final date 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 2010.

May

3 Quarterly submission of form P46(CAR). Use to notify all changes in car/fuel benefit. The one exception to this is a direct replacement of one car with another.

19 Deadline for filing your Employer Annual return (P35 and P14s) for the tax year ending 5 April 2010.

31 Last date for giving a paper form P60 for 2009-10 to each relevant employee who was working for you on 5 April 2010.

June

No key deadlines for NICs, PAYE or SA.

July

5 Last date for agreeing PAYE Settlement Agreements for 2009-10 (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 2010.

6 Last date for giving a copy of the 2009-10 form P9D, P11D or equivalent information to each relevant employee.

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 2010.

31 Deadline for second Self Assessment payment on account for tax year ended 5 April 2010.

August

2 Quarterly submission of form P46(CAR). Use to notify all changes in car/fuel benefit. The one exception to this is a direct replacement of one car with another.

September

No key deadlines for NICs, PAYE or SA.

October

5 Deadline to notify chargeability for Income Tax/Capital Gains Tax for 2009-10 if not registered for Self Assessment or a penalty for failure to notify may apply. Complete form CWF1 for self-employment or form SA 1 for non self-employed income.

22 This is the final date 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 2010.

31 Deadline for paper submission of Self Assessment Tax Return for tax year ended 5 April 2010.

November

2 Quarterly submission of form P46(CAR). Use to notify all changes in car/fuel benefit. The one exception to this is a direct replacement of one car with another.

December

30 Deadline for online submission of Self Assessment tax return for tax year ended 5 April 2010 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 2010.

31 Deadline for paying Self Assessment 'balancing payment' for tax year ended 5 April 2010.

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

February

2 Quarterly submission of form P46(CAR). Use to notify all changes in car/fuel benefit. The one exception to this is a direct replacement of one car with another.

March

No key deadlines for NICs, PAYE or SA.

Key tax deadlines for tax agents 2010-2011

Monthly repeat dates

Construction Industry Scheme (CIS) deadlines

Deadline for online payments is the **22nd of each month** (for non-electronic payments the deadline is 19th).

PAYE and Class 1 National Insurance Contribution (NIC) deadlines

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 2010 is the 22nd of each month.

Quarterly repeat dates

PAYE/NICs payment deadlines

- 1st Quarter 22 July 2010
- 2nd Quarter 22 October 2010
- 3rd Quarter 22 January 2011
- 4th Quarter 22 April 2011

These are the final dates 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.

Help and further information

Find news, information, guidance and support for your everyday requirements on the Agents & HMRC working together area.

www.businesslink.gov.uk/taxforagents

Information about variable tax deadlines can be found at www.businesslink.gov.uk.

Read the latest HMRC Agent Update

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

