



Key tax deadlines for tax agents 2009-2010

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).

Fixed dates

income tax



employers



April

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

22 Deadline for payment of outstanding tax and NICs for tax year ended 5 April 2009 by approved electronic payment methods (for non-electronic payments the deadline is 19 April)

May

3 Quarterly submission date of P46(CAR) (for employees whose car and/or fuel benefit has changed in quarter to 5 April)

19 Submission of P14 and P35 for year to 5 April 2009

31 Deadline for giving each employee a P60

June

No key deadlines for NICs, PAYE or SA

July

5 Last date for agreeing PAYE Settlement Agreements for 2008-09 (if any)

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

6 Deadline for sending completed forms P9D, P11D and P11D(b) for tax year ended 5 April 2009

22 Deadline for payment of outstanding Class 1A NICs for tax year ended 5 April 2009 by approved electronic payment methods (for non-electronic payments the deadline is 19 July)

31 Deadline for second Self Assessment payment on account for tax year ended 5 April 2009

August

2 Quarterly submission date of P46(CAR) (for employees whose car and/or fuel benefit has changed in quarter to 5 July)

September

No key deadlines for NICs, PAYE or SA

October

22 Deadline for payment of **any** PAYE Settlement Agreement for tax year ended 5 April 2009 by approved electronic methods (for non-electronic payments the deadline is 19 October)

31 Deadline for submission of **paper** Self Assessment Tax Return for tax year ended 5 April 2009

November

2 Quarterly submission date of P46(CAR) (for employees whose car and/or fuel benefit has changed in quarter to 5 October)

December

30 Deadline for **online** submission of Self Assessment Tax Return for tax year ended 5 April 2009 for HMRC to collect tax through your 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 2009

31 Deadline for paying 2008-2009 'balancing charge'

31 Deadline for first Self Assessment payment on account for current year

February

2 Quarterly submission date of P46(CAR) (for employees whose car and/or fuel benefit has changed in quarter to 5 January)

March

No key deadlines for NICs, PAYE or SA

Monthly repeat dates

Construction Industry Scheme (CIS) deadlines

Deadline for submitting CIS monthly returns is the **19th of each month**

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

PAYE and Class 1 National Insurance Contribution (NICs) deadlines

Deadline for payment of monthly PAYE/Class 1 NICs by approved electronic methods is the **22nd of each month** (for non-electronic payments the deadline is the 19th)

Quarterly repeat dates

PAYE/NICs payment deadlines

Deadlines for payment of quarterly PAYE/NICs by approved electronic methods are:

- 1st Quarter 22 July 2009
- 2nd Quarter 22 October 2009
- 3rd Quarter 22 January 2010
- 4th Quarter 22 April 2010

(for non-electronic payments the deadline is the 19th)



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<http://agentupdatereg.hmrc.gov.uk/>

Variable dates

Corporation Tax deadlines

The amount of Corporation Tax that businesses pay is generally calculated on an annual basis. The actual basis is unique to each client's calendar, therefore submission dates vary. Please refer to the [key filing dates](#) section on the Business Link website

NICs deadlines

For all other NICs payment dates please refer to the [key filing dates](#) section on the Business Link website

VAT deadlines

There are no fixed times of the year for paying VAT and each business is different. Depending on the client's type of business and some of the choices they make, they might pay (or claim) VAT monthly, quarterly or annually. Please refer to the [key filing dates](#) section on the Business Link website

Help and further information

Find information tailored to you on the 'Tax agents and advisers' pages on the HMRC website, including:

- Guides to doing business with HMRC as an agent or adviser
- News, updates and events for agents and advisers including automatic news feeds (RSS) and Agent Update
- Guidance on key taxes, including doing a Tax Return online, and resources for agents and advisers
- 'Have your say' - Working Together and other groups and forums

www.hmrc.gov.uk/agents

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