

2011/12 Tax Calendar

April 2011

- 5 Last day of 2010/11 tax year.
Deadline for 2010/11 Individual Savings Account (ISA) investments.
Last day to make disposals using the 2010/11 CGT exemption.
Last date for contracting back into the State Second Pension for 2010/11.
- 14 Due date for income tax for the CT61 period to 31 March 2011.
- 19/22 Quarter 4 2010/11 Pay As You Earn (PAYE) remittance due.
- 20 Interest will begin to accrue on unpaid PAYE/National Insurance (NI) for 2010/11.
- 30 Normal annual adjustment for Value Added Tax (VAT) partial exemption calculations (monthly returns).

May 2011

- 3 Submission date of P46 (Car) for quarter to 5 April.
- 19 Last day for filing forms P14, P35, P38, and P38A - 2010/11 PAYE returns - without incurring penalties.
- 31 Last day to issue 2010/11 P60s to employees.

June 2011

- 30 End of CT61 quarterly period.
Annual adjustment for VAT partial exemption calculations (March VAT year end).

July 2011

- 6 Deadline for submission of Form 42 (transactions in shares and securities).
Deadline for submission of EMI40 (Enterprise Management Incentives Annual Return).
File Taxed Award Scheme Returns, file P11Ds, P11D (b)s and P9Ds. Issue copies of P11Ds or P9Ds to employees.
- 14 Due date for income tax for the CT61 period to 30 June 2011.
- 19/22 Quarter 1 2011/12 PAYE remittance due.
Final date for payment of 2010/11 Class 1A NICs.
- 31 Second self assessment payment on account for 2010/11.
Annual adjustment for VAT partial exemption calculations (April VAT year end).
Liability to 2nd £100 penalty arises for 2010 Tax Return still not filed.
5% surcharge on any tax unpaid for 2009/10.
Deadline for tax credit Annual Declaration (if estimated, final figures required by 31/01/12).

August 2011

- 2 Submission date of P46 (Car) for quarter to 5 July.
- 31 Annual adjustment for VAT partial exemption calculations (May VAT year end).

September 2011

- 30 End of CT61 quarterly period.
Last day for UK businesses to reclaim EC VAT chargeable in 2010.

October 2011

- 1 Due date for payment of Corporation Tax for period ended 31 December 2010.
- 5 Individuals/trustees must notify HMRC of new sources of income/chargeability in 2010/11 if a Tax Return has not been received.
- 14 Due date for income tax for the CT61 quarter to 30 September 2011.
- 19/21 Quarter 2 2011/12 PAYE remittance due.
- 31 Last day to file 2011 paper Tax Return without incurring penalties.

2011/12 Tax Calendar

November 2011

- 1 Ensure you retain your documents for the 2012 Tax Return.
- 2 Submission date of P46 (Car) for quarter to 5 October.

December 2011

- 30 Last day to file your 2011 Tax Return electronically if you wish to have a 2010/11 balancing payment of less than £2,000 collected through your 2012/13 PAYE code.
- 31 Last day for non-EC traders to reclaim recoverable UK VAT suffered in the year to 30 June 2011.
End of relevant year for taxable distance supplies to UK for VAT registration purposes.
End of relevant year for cross-border acquisitions of taxable goods in the UK for VAT registration purposes.
End of CT61 quarterly period.
Filing date for Corporation Tax Return Form CT600 for period ended 31 December 2010.

January 2012

- 1 Due date for payment of Corporation Tax for period ended 31 March 2011.
- 14 Due date for income tax for the CT61 quarter to 31 December 2011.
- 19/20 Quarter 3 2011/12 PAYE remittance due.
- 31 First self assessment payment on account for 2011/12.
Capital gains tax payment for 2010/11.
Balancing payment - 2010/11 income tax/Class 4 NICs.
Last day to renew 2011/12 tax credits.
Deadline for amending 2009/10 Tax Return.
Last day to file the 2011 Tax Return online without incurring penalties.
First payment due date for 2011/12 Class 2 NICs.

February 2012

- 1 £100 penalty if 2011 Tax Return not yet filed. Additional penalties may apply for further delay. Interest starts to accrue on 2010/11 tax not yet paid.
- 2 Submission date of P46 (Car) for quarter to 5 January.
- 14 Last date (for practical purposes) to request NIC deferment for 2011/12.
- 28 Last day to pay any balance of 2010/11 tax and Class 4 NICs to avoid an automatic 5% surcharge.

March 2012

- 31 End of Corporation Tax financial year.
End of CT61 quarterly period.
Filing date for Corporation Tax Return Form CT600 for period ended 31 March 2011.