

BEGBIES CHETTLER AGAR

Chartered Accountants and Registered Auditors

TAX CALENDAR 2010-2011

April 2010

- 5 Last day of 2009/10 tax year. (6 April 2010 – first day of new tax year)
- 14 Deadline for paper submissions of EC Sales List for January-March 2010
- 21 Deadline for online submissions of EC Sales List for January-March 2010
- 22 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 2010

- 3 Quarterly submission date of form P46 (Car) for quarter to 5 April. 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 Employer Annual return forms (P14s and P35) for the tax year ending 5 April 2010.
- 31 Last date for issuing form P60 for 2009-2010 to each relevant employee who was working for you on 5 April 2010

June 2010

- 30 Deadline for doctors and dentists to make a disclosure under the Tax Health Plan (assuming that HMRC was notified of an intention to disclose by 31 March 2010)

July 2010

- 5 Last date for agreeing PAYE Settlement Agreements for 2009/10 (if any)
- 6 Deadline for submission of Form 42 or other relevant form to report share-related benefits provided to employees.

Deadline for filing forms P11Ds, P11D(b)s and P9Ds or substitutes for the tax year ending 5 April 2010.

Last date for giving a copy of the 2009-2010 form P9D, P11D or equivalent information to reach relevant employee

An employer who has provided a redundancy package in 2009/10 worth more than £30,000 and which included benefits-in-kind must report it to HMRC
- 14 Deadline for paper submissions of EC Sales List for April -June 2010
- 21 Deadline for online submissions of EC Sales List for April -June 2010
- 22 1st Quarter 2010/11 PAYE remittance - 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.

Final date for payment of Class 1A NICs for the tax year ending 5 April 2010

August 2010

- 2 Quarterly submission date of P46 (Car) for quarter to 5 July. Use to notify all changes in car/fuel benefit. The one exception to this is a direct replacement of one car with another.
- 31 Annual adjustment for VAT partial exemption calculations (May VAT year end).

September 2010

- 30 In England, closing date for business ratepayers to make new claims for Small Business Rate Relief for the 2009/10 financial year and have the relief backdated to 1 April 2007 or when the business first became eligible to relief if later.

October 2010

- 5 Deadline to notify HMRC of new sources of income or gains 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.
- 14 Deadline for paper submissions of EC Sales List for July-September -June 2010
- 21 Deadline for online submissions of EC Sales List for July-September -June 2010
- 22 2nd Quarter 2010/11 PAYE remittance – 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.

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 year ended 5 April 2010

November 2010

- 2 Quarterly submission date of form P46 (Car) for quarter to 5 October. Use to notify all changes in car/fuel benefit. The one exception to this is a direct replacement of one car with another.

December 2010

- 30 Last day to file your online submission of Self Assessment tax return for tax year ended 5 April 2010 if you want to have a 2009/10 balancing payment of less than £2,000 collected through your 2011/12 PAYE code.
- 31 Last day for non-EC traders to reclaim recoverable UK VAT suffered in the year to 30 June 2010.

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.

January 2011

- 14 Deadline for paper submissions of EC Sales List for October-December 2010
- 21 Deadline for online submissions of EC Sales List for October-December 2010
- 22 3rd Quarter 2010/11 PAYE remittance. 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 paying first Self Assessment payment on account for the tax year ended 5 April 2011.

Capital gains tax payment for 2009/10.

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

Last day to renew 2010/11 tax credits.

Deadline for amending 2008/09 Tax Return.

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

February 2011

- 1 £100 penalty if 2010 Tax Return not yet filed. Additional penalties may apply for further delay. Interest starts to accrue on 2009/10 tax not yet paid.
- 2 Quarterly submission date of P46 (Car) for quarter to 5 January. Use to notify all changes in car/fuel benefit. The one exception to this is a direct replacement of one car with another.
- 14 Last date (for practical purposes) to request NIC deferment for 2010/11.
- 28 Last day to pay any balance of 2009/10 tax and Class 4 NICs to avoid an automatic 5% penalty.

March 2011

- 31 End of Corporation Tax financial year.