

# Key tax deadlines

Fixed dates

Income Tax

Employers

## April 2012

- 6** First day of new tax year.
- 19** Deadline for postal payments to reach HMRC Accounts Office for any outstanding non-electronic PAYE tax and Class 1 NICs for the tax year ending 5 April 2012.
- 22** Deadline for electronic payments to be cleared in HMRC's bank account for any outstanding PAYE and Class 1 NICs for the tax year ending 5 April 2012.

## May 2012

- 19** Deadline for filing Employer Annual Returns (P35 and P14s) for the tax year ending 5 April 2012.
- 31** Last date for giving a form P60 for 2011-12 to each relevant employee who was working for you on 5 April 2012.

## June 2012

No key deadlines for NICs, PAYE or Self Assessment.

## July 2012

- 5** Last date for agreeing PAYE Settlement Agreements for 2011-12 (if any).
- 6** Deadline for submitting form 42 or other relevant forms 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 2012.
- 6** Last date to give forms P9D and P11D to relevant employees.
- 19** Deadline for postal payments to reach HMRC Accounts Office for any outstanding Class 1A NICs for the tax year ending 5 April 2012.
- 22** Final date for electronic payments to be cleared in HMRC's bank account for any outstanding Class 1A NICs for the tax year ending 5 April 2012.
- 31** Deadline for second Self Assessment payment on account for tax year ended 5 April 2012.

## August 2012

No key deadlines for NICs, PAYE or Self Assessment.

## September 2012

No key deadlines for NICs, PAYE or Self Assessment.

## October 2012

- 5** Deadline to notify chargeability for Income Tax/ Capital Gains Tax for 2011-12 if not registered for Self Assessment. Complete form CWF1 for self-employment or form SA1 for non self-employed income, or form SA401 for partners.
- 31** Deadline for paper submission of Self Assessment tax returns for tax year ended 5 April 2012.

## November 2012

No key deadlines for NICs, PAYE or Self Assessment.

## December 2012

- 30** Deadline for online submission of Self Assessment tax returns for tax year ended 5 April 2012 for HMRC to collect tax through clients' PAYE codes, where they owe less than £3,000.

## January 2013

- 31** Deadline for online submission of Self Assessment tax returns for tax year ended 5 April 2012.
- 31** Deadline for paying Self Assessment 'balancing payments' for tax year ended 5 April 2012.
- 31** Deadline for first Self Assessment payment on account for tax year ended 5 April 2013.

## February 2013

No key deadlines for NICs, PAYE or Self Assessment.

## March 2013

No key deadlines for NICs, PAYE or Self Assessment.

# Key tax deadlines for tax agents 2012-2013

## 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 (NIC) deadlines

Deadline for electronic payments to be cleared in HMRC's bank account for any PAYE and Class 1 NICs is the 22nd of each month.

## Quarterly repeat dates

### PAYE/NICs payment deadlines

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

- First Quarter 19 July 2012
- Second Quarter 19 October 2012
- Third Quarter 19 January 2013
- Fourth Quarter 19 April 2013.

Cleared electronic payments must reach HMRC's bank account no later than the 22nd of each quarter.

- First Quarter 22 July 2012
- Second Quarter 22 October 2012
- Third Quarter 22 January 2013
- Fourth Quarter 22 April 2013.