

January	
14 th	Deadline for submission of forms CT61 and payment of any associated income tax for the quarter ended 31st December 2010
19 th	PAYE and NIC due for the month ended 5th January 2011. Quarterly PAYE and NIC due for the quarter ended 5th January 2011 for qualifying small employers
31 st	Final submission date for 2010 self-assessment tax returns. Balancing payment due for 2009/2010 personal tax. First payment on account due in respect of 2010/2011 personal tax
February	
1 st	Penalty charged where 2010 self-assessment tax return was not filed on time
2 nd	Submission date for forms P46 (Car) for changes during the quarter ended 5th January 2011 to car or fuel benefits provided to employees
19 th	PAYE and NIC due for the month ended 5th February 2011
March	
2 nd	5% surcharge applied where 2009/2010 tax has not been settled in full by this date
19 th	PAYE and NIC due for the month ended 5 th March 2011
April	
6 th	Start of 2011/2012 tax year
14 th	Deadline for submission of forms CT61 and payment of any associated income tax for the quarter ended 31st March 2011
19 th	PAYE and NIC due for the month ended 5th April 2011, including any due on deemed salaries under the IR35 rules. Quarterly PAYE and NIC due for the quarter ended 5th April 2011 for qualifying small employers
May	
3 rd	Submission date for forms P46 (Car) for changes during the quarter ended 5th April 2011 to car and fuel benefits provided to employees

19 th	PAYE and NIC due for the month ended 5th May 2011. Final submission date for employers' year end returns (forms P35 and P14) for the year ended 5th April 2011. Final submission date for contractors' year end returns (form CIS 36) for the year ended 5th April 2011
31 st	Employers to provide employees with forms P60 (year end summaries) for the year ended 5th April 2011
June	
19 th	PAYE and NIC due for the month ended 5th June 2011
July	
5 th	Final date for agreement of 2010/2011 PAYE Settlement Agreements
6 th	Final submission date for returns of expenses and benefits (forms P11D and P9D) for the year ended 5th April 2011. Relevant employees to be provided with copies of forms P11D and P9D
6 th	Submission date for annual share scheme returns (form 42) for the year ended 5th April 2011
14 th	Deadline for submission of forms CT61 and payment of any associated income tax for the quarter ended 30th June 2011
19 th	PAYE and NIC due for the month ended 5th July 2011. Quarterly PAYE and NIC due for the quarter ended 5th July 2011 for qualifying small employers. Due date for payment of Class 1A NIC arising on relevant benefits in kind for the year ended 5th April 2011
31 st	Second payment on account due in respect of 2010/2011 personal tax. Second penalty of £100 applied where 2010 self-assessment tax return has not yet been submitted. Second 5% surcharge applied where 2009/2010 tax has not been settled in full by this date
August	
2 nd	Submission date for forms P46 (Car) for changes during the quarter ended 5th July 2011 to car or fuel benefits provided to employees
19 th	PAYE and NIC due for the month ended 5th August 2011
September	
2 nd	5% surcharge applied where 2009/2010 tax has not been settled in full by this date
19 th	PAYE and NIC due for the month ended 5 th September 2011

October

5 th	Deadline for notifying H M Revenue and Customs of chargeability to income or capital gains tax for the year ended 5th April 2011
14 th	Deadline for submission of forms CT61 and payment of any associated income tax for the quarter ended 30th September 2011
19 th	PAYE and NIC due for the month ended 5th October 2011. Quarterly PAYE and NIC due for the quarter ended 5th October 2011 for qualifying small employers
31 st	Filing date for 2011 self-assessment tax returns not submitted electronically where H M Revenue and Customs are to calculate the liability, or where there is an underpayment of less than £2,000 to be collected via the PAYE tax code

November

2 nd	Submission date for forms P46 (Car) for changes during the quarter ended 5th October 2011 to car or fuel benefits provided to employees
19 th	PAYE and NIC due for the month ended 5th November 2011

December

19 th	PAYE and NIC due for the month ended 5th December 2011
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