



Key tax deadlines for small businesses 2009-2010

This calendar should help you establish when your 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 your PAYE Settlement Agreement 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

No key deadlines for NICs, PAYE or SA

January

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

31 Deadline for paying 2008-09 '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



Key tax deadlines for small businesses 2009-2010

Monthly repeat dates

Construction Industry Scheme (CIS) deadlines

Deadline for submitting CIS Tax Returns and payments online is the **22nd of each month** (for non-electronic Tax Returns and 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)

Watch the Start Up Diaries

Follow three entrepreneurs as they set up their own business at www.businesslink.gov.uk/taxhelp



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 your business'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 type of business you are in and some of the choices that you make, you 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

Tax help

There is a lot of help available on HMRC's Tax Help website on Business Link, including:

- Information about keeping proper records
- Information for business start-ups
- 'Bite-size' videos covering the basics on tax

www.businesslink.gov.uk/taxhelp

Key filing dates

Set up your own personalised key filing dates calendar, and get reminders sent to you via email.

www.businesslink.gov.uk/bdotg/action/keydates

Paying HMRC

For information on paying HMRC visit

www.hmrc.gov.uk/payinghmrc/index.htm