

Tax Calendar

2007/08 Tax Calendar

- April
- July
- October
- January(08)
- May
- August
- November
- February
- June
- September
- December
- March

March 2007 Top 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 2006 April 2007 Top 5 Last day of 2006/07 tax year.

Deadline for 2006/07 ISAs.

Last day to make disposals using the 2006/07 CGT exemption.

Last date for contracting back into the State Second Pension for 2006/07. 14 Due date for income tax for the CT61 period to 31 March 2007. 19/20 Quarter 4 2006/07 PAYE remittance due. 20 Interest will begin to accrue on unpaid PAYE/NI for 2006/07. 30 Normal annual adjustment for VAT partial exemption calculations (monthly returns). May 2007 Top 3 Last day for notifying car changes in quarter to 5 April - P46 (Car). 19 Last day for filing forms P14, P35, P38, and P38A - 2006/07 PAYE returns - without incurring penalties. Also last day for filing contractors' returns, including CIS36. 31 Last day to issue 2006/07 P60s to employees June 2007 Top 30 End of CT61 quarterly period.

Last day for UK businesses to reclaim EC VAT chargeable in 2006.

Annual adjustment for VAT partial exemption calculations (March VAT year end). July 2007 Top 6 Deadline for submission of Form 42 (transactions in shares and securities).

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 2007. 19/20 Quarter 1 2007/08 PAYE remittance due.

Final date for payment of 2006/07 Class 1A NICs. 31 Second self assessment payment on account for 2006/07.

Annual adjustment for VAT partial exemption calculations (April VAT year end).

Liability to 2nd £100 penalty arises for 2006 Tax Return still not filed.

5% surcharge on any tax unpaid for 2005/06. August 2007 Top 2 Last day for notifying car changes in quarter to 5 July - P46 (Car). 31 Annual adjustment for VAT partial exemption calculations (May VAT year end).

Deadline for tax credit Annual Declaration (if estimated, final figures required by 31 January 2008). September 2007 Top 30 Deadline for submission of the 2007 Tax Return if you wish HMRC to calculate the tax or, if you are an employee, you wish to have a 2006/07 balancing payment of less than £2,000 collected through your 2008/09 PAYE code.

End of CT61 quarterly period. October 2007 Top 1 Due date for payment of Corporation Tax for period ended 31 December 2006. 5 Individuals/trustees must notify HMRC of new sources of income/chargeability in 2006/07 if a Tax Return has not been received. 14 Due date for income tax for the CT61 quarter to 30 September 2007. 19/22 Quarter 2 2007/08 PAYE remittance due November 2007 Top 1 Please ensure you are retaining your documents for the 2008 Tax Return. 2 Last day for notifying car changes in quarter to 5 October – P46 (Car). December 2007 Top 30 Last date to file your 2007 Tax Return electronically if you are an employee and wish to have a 2006/07 balancing payment of less than £2,000 collected through your 2008/09 PAYE code. 31 Last day for non-EC traders to reclaim recoverable UK VAT suffered in the year to 30 June 2007.

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 2006. January 2008 Top 1 Due date for payment of Corporation Tax for period ended 31 March 2007. 14 Due date for income tax for the CT61 quarter to 31 December 2007. 19/22 Quarter 3 2007/08 PAYE remittance due. 31 First self assessment payment on account for 2007/08. Capital gains tax payment for 2006/07.

Balancing payment - 2006/07 income tax/class 4 NICs.

Last day to renew 2007/08 tax credits.

Deadline for amending 2005/06 Tax Return.

Last day to file the 2007 Tax Return. February 2008 Top 1 £100 penalty if 2007 Tax Return not yet filed. Additional penalties may apply for further delay.

Interest starts to accrue on 2006/07 tax not yet paid. 2 Last day for notifying car changes in quarter to 5 January - P46 (Car) 14 Last date (for practical purposes) to request NIC deferment for 2007/08. 28 Last day to pay any balance of

2006/07 tax and Class 4 NIC to avoid an automatic 5% surcharge
March 2008 Top 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 2007.