

COMPANIES AND EMPLOYERS

The following are 2008 tax dates for companies and employers.

NB. Tax dates relating to companies only are highlighted in green

1 January 2008 <i>(Companies only)</i>	Due date for Corporation tax for period ended 31 March 2007.
14 January 2008 <i>(Companies only)</i>	Due date for income tax due for the CT61 (Quarterly accounting) quarter to 31 December 2007.
19 January 2008	Monthly PAYE/NIC to 5 January 2008 due.
2 February 2008	Last day for notifying car changes in quarter to 5 January 2008 - Form P46 (Car).
19 February 2008	Monthly PAYE/NIC to 5 February 2008 due.
19 March 2008	Monthly PAYE/NIC to 5 March 2008 due.
31 March 2008 <i>(Companies only)</i>	End of Corporation Tax financial year. Corporation tax return for the year ended 31 March 2007 to be filed by this date to avoid £100 penalty (£500 for third consecutive default).
14 April 2008 <i>(Companies only)</i>	Due date for income tax due for the CT61 (Quarterly accounting) quarter to 31 March 2008.
19 April 2008	Monthly PAYE/NIC to 5 April 2008 due. Any arrears of PAYE/NIC due for the year ended 5 April 2008 to be paid by this date.
3 May 2008	Last day for notifying car changes in quarter to 5 April 2008 - Form P46 (Car).
19 May 2008	Monthly PAYE/NIC to 5 May 2008 due. Employer's PAYE/NIC return P35 for the year ended 5 April 2008 must be with HMRC.
31 May 2008	Forms P60, showing pay and tax details, for the year ended 5 April 2008 should be given to all current employees (and to ex-employees who request them).
19 June 2008	Monthly PAYE/NIC to 5 June 2008 due.
1 July 2008 <i>(Companies only)</i>	Corporation tax return for the year ended 31 March 2007, not filed before 31 March 2008, to be filed by this date to avoid a minimum £200 penalty (£1,000 for third consecutive default). Tax geared penalties apply where returns are filed more than 18 months after the end of the return period.
6 July 2008	Copies of Forms P11D, showing details of the benefits in kind provided and/or expense payments reimbursed, for the year ended 5 April 2008 must be provided to all current employees (and to ex-employees who request them).
14 July 2008 <i>(Companies only)</i>	Due date for income tax due for the CT61 (Quarterly accounting) quarter to 30 June 2008.
19 July 2008	Monthly PAYE/NIC to 5 July 2008 due. Employers Class 1A NICs on Relevant Benefits in Kind must be paid.
2 August 2008	Last day for notifying car changes in quarter to 5 July 2008 - Form P46 (Car).
19 August 2008	Monthly PAYE/NIC to 5 August 2008 due.
19 September 2008	Monthly PAYE/NIC to 5 September 2008 due.
14 October 2008 <i>(Companies only)</i>	Due date for income tax due for the CT61 (Quarterly accounting) quarter to 30 September 2008.
19 October 2008	Monthly PAYE/NIC to 5 October 2008 due.
2 November 2008	Last day for notifying car changes in quarter to 5 October 2008 - Form P46 (Car).
19 November 2008	Monthly PAYE/NIC to 5 November 2008 due.
19 December 2008	Monthly PAYE/NIC to 5 December 2008 due.

Companies only

9 months after company year end	Corporation Tax for the year to be paid.
10 months (9 months for PLCs) after company year end	Company accounts for the year to be filed with Companies House.
12 months after company year end	Company accounts for the year to be filed with HMRC, together with Corporation Tax return Form CT600.
Annually on anniversary of company incorporation	Annual Return showing details of Company Directors, Secretary and Shareholders to be filed with Companies House, within 28 days together with filing fee.
Quarterly (unless monthly or annual accounting opted for)	VAT Return to be filed with Customs & Excise, together with any VAT due, by the end of the month following the end of the VAT quarter.