

Key tax deadlines

2010 - 2011



<i>Date</i>	<i>Requirement</i>
28 February 2011	Deadline for first payment on account
30 June	Deadline for first payment on account for individuals for the tax year ending 30 June 2010 Last day of the tax year (1 July 2010 – first day of new tax year)
31 July	Deadline for filing employer annual returns (P8 , P10 & P12) for the tax year ending 30 June 2011
31 August	Deadline for second payment on account for companies
30 November	Deadline for submission of Self Assessment (IT1) return form for the tax year ending 30 June 2010 Deadline for balance payment for individuals for the tax year ending 30 June 2011
31 December	Deadline for second payment on account for individuals for the tax year ending 30 June 2010.
Monthly repeat dates	Employers' social insurance and PAYE payments are due on the 15th day after the month end
Annual - 6 months after financial year end	Companies' tax return should be submitted 6 months after the year end together with the balance payment of tax due

Important

Failure to file a tax return or pay tax on time can result in a penalty of up to £350 with a fine of 10% for late payment rising to 150%. Failure to respond to a notice or request for information from the Commissioner can result in a fine of £200 on the day the failure occurs and up to £500 per day thereafter and even imprisonment.

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