

2012 Tax Calendar

January to March 2012	
January	
1	Due date for payment of Corporation Tax for period ended 31 March 2011.
14	Due date for income tax for the CT61 quarter to 31 December 2011.
19/20	Quarter 3 2011/12 PAYE remittance due.
31	First self assessment payment on account for 2011/12. Capital gains tax payment for 2010/11. Balancing payment – 2010/11 income tax/Class 4 NICs. Last day to renew 2011/12 tax credits. First payment due date for 2011/12 Class 2 NICs. Deadline for amending 2009/10 Tax Return. Last day to file the 2011 Tax Return online without incurring penalties.
February	
1	£100 penalty if 2011 Tax Return not yet filed online. Additional penalties may apply for further delay. Start of daily penalties for 2011 paper Tax Return not yet filed. Additional penalties may apply for further delay. Interest starts to accrue on 2010/11 tax not yet paid.
2	Submission date of P46 (Car) for quarter to 5 January.
14	Last date (for practical purposes) to request NIC deferment for 2011/12.
March	
2	Last day to pay any balance of 2010/11 tax and Class 4 NICs to avoid an automatic 5% late filing penalty.
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 2011.

2012 Tax Calendar

April to July 2012	
April	
5	Last day of 2011/12 tax year. Deadline for 2011/12 ISA investments. Last day to make disposals using the 2011/12 CGT exemption. Last date for contracting back into the State Second Pension for 2011/12.
14	Due date for income tax for the CT61 period to 31 March 2012.
19/20	Quarter 4 2011/12 PAYE remittance due.
20	Interest will begin to accrue on unpaid PAYE/NI for 2011/12.
30	Normal annual adjustment for VAT partial exemption calculations (monthly returns).
May	
1	Start of daily penalties for 2011 online Tax Return not yet filed. Additional penalties may apply for further delay.
3	Submission date of P46 (Car) for quarter to 5 April.
19	Last day for filing forms P14, P35, P38, and P38A – 2011/12 PAYE returns – without incurring penalties.
31	Last day to issue 2011/12 P60s to employees.
June	
30	End of CT61 quarterly period. Annual adjustment for VAT partial exemption calculations (March VAT year end).
July	
6	Deadline for submission of Form 42 (transactions in shares and securities). Deadline for submission of EMI40 (EMI Annual Return) 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 2012.
19/22	Quarter 1 2012/13 PAYE remittance due. Final date for payment of 2011/12 Class 1A NICs. Second payment due date for 2011/12 Class 2 NICs.
31	Second self assessment payment on account for 2011/12. Annual adjustment for VAT partial exemption calculations (April VAT year end). Deadline for tax credit Annual Declaration (if estimated, final figures required by 31/01/13).

2012 Tax Calendar

August to December 2012	
August	
2	Submission date of P46 (Car) for quarter to 5 July.
31	Annual adjustment for VAT partial exemption calculations (May VAT year end).
September	
30	End of CT61 quarterly period. Last day for UK businesses to reclaim EC VAT chargeable in 2011.
October	
1	Due date for payment of Corporation Tax for period ended 31 December 2011.
5	Individuals/trustees must notify HMRC of new sources of income/chargeability in 2011/12 if a Tax Return has not been received.
14	Due date for income tax for the CT61 quarter to 30 September 2012.
19/21	Quarter 2 2012/13 PAYE remittance due.
31	Last day to file 2012 paper Tax Return without incurring penalties.
November	
1	Please ensure you are retaining your documents for the 2013 Tax Return. £100 penalty if 2012 paper Tax Return not yet filed. Additional penalties may apply for further delay
2	Submission date of P46 (Car) for quarter to 5 October.
December	
30	Last day for online submission of 2012 Tax Return for HMRC to collect tax through clients' PAYE code, where they owe less than £2,000.
31	Last day for non-EC traders to reclaim recoverable UK VAT suffered in the year to 30 June 2012. 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 2011.