

TAX DIARY

Self Assessment	Corporation Tax	PAYE/NIC *
January 2016		
1	Tax due date for prior year ended 31 Mar.	
31	Online tax return filing deadline for 2014/15 tax year	
31	Payment deadline for 2014/15 balance of tax due and first payment on account for 2015/16	
31	Penalty of £300 or 5% of tax liability (higher of) for late tax returns due to be filed 31 January 2015	
February 2016		
1	£100 penalty for tax returns due to be filed 31 January 2016	Tax due date for prior year ended 30 Apr.
2	5% penalty for tax liability due to be paid 31 January 2015 (ex interim payments)	
March 2016		
1	Tax due date for prior year ended 31 May	
2	5% penalty for tax liability due to be paid 31 January 2016 (ex interim payments)	
April 2016		
1	Tax due date for prior year ended 30 June	
6	HMRC start issuing tax returns for the year ended 5 April 2016	
May 2016		
1	Penalty of £10 per day (max. 90-days) for tax returns due to be filed 31 January 2016	Tax due date for prior year ended 31 July
19		Filing deadline for P35 and P14 forms
31		Provide employees with P60 for year ended 5 April 2016
June 2016		
1	Tax due date for prior year ended 31 Aug.	
July 2016		
1	Tax due date for prior year ended 30 Sept.	
6		Submit completed P11D/P11D(b)
31	Payment deadline for second payment on account for 2015/16	
August 2016		
1	Penalty of £300 or 5% of liability (higher of) for tax returns due 31 January 2016	Tax due date for prior year ended 31 Oct.
31	5% penalty for tax liability due to be paid 31 January 2016 (ex interim payments)	
September 2016		
1	Tax due date for prior year ended 30 Nov.	
October 2016		
1	Tax due date for prior year ended 31 Dec.	
5	Tax return registration deadline for year ended 5 April 2016	
31	Paper tax return filing deadline for year ended 5 April 2016	
November 2016		
1	Tax due date for prior year ended 31 Jan.	
December 2016		
1	Tax due date for prior year ended 28 Feb.	
30	Online filing deadline to claim collection of underpaid tax (up to £3,000) via PAYE	

* PAYE/NIC deductions due on the 19th of each month or, if paid electronically, by the 22nd of the month.

This factsheet contains general advice only based on our understanding of current legislation. It should not be relied on as a basis for any decision or action. Professional advice specific to the situation should always be obtained.