

Key tax deadlines for tax agents 2012-2013

This calendar should help you establish when your clients' key tax deadlines are, including the variable deadlines that you need to consider ([see page 2](#)).

Agents and HMRC working together

Fixed dates

Income Tax



Employers



April 2012

- 6** First day of new tax year.
- 19** Deadline for postal payments to reach HMRC Accounts Office for any outstanding non-electronic PAYE tax and Class 1 NICs for the tax year ending 5 April 2012.
- 22** Deadline for electronic payments to be cleared in HMRC's bank account for any outstanding PAYE and Class 1 NICs for the tax year ending 5 April 2012.

May 2012

- 19** Deadline for filing Employer Annual Returns (P35 and P14s) for the tax year ending 5 April 2012.
- 31** Last date for giving a form P60 for 2011-12 to each relevant employee who was working for you on 5 April 2012.

June 2012

No key deadlines for NICs, PAYE or Self Assessment.

July 2012

- 5** Last date for agreeing PAYE Settlement Agreements for 2011-12 (if any).
- 6** Deadline for submitting form 42 or other relevant forms to report share-related benefits provided to employees.
- 6** Deadline for filing forms P9D, P11D, P11D(b), or substitutes for the tax year ending 5 April 2012.
- 6** Last date to give forms P9D and P11D to relevant employees.
- 19** Deadline for postal payments to reach HMRC Accounts Office for any outstanding Class 1A NICs for the tax year ending 5 April 2012.
- 22** Final date for electronic payments to be cleared in HMRC's bank account for any outstanding Class 1A NICs for the tax year ending 5 April 2012.
- 31** Deadline for second Self Assessment payment on account for tax year ended 5 April 2012.

August 2012

No key deadlines for NICs, PAYE or Self Assessment.

September 2012

No key deadlines for NICs, PAYE or Self Assessment.

October 2012

- 5** Deadline to notify chargeability for Income Tax/ Capital Gains Tax for 2011-12 if not registered for Self Assessment. Complete form CWF1 for self-employment or form SA1 for non self-employed income, or form SA401 for partners.
- 31** Deadline for paper submission of Self Assessment tax returns for tax year ended 5 April 2012.

November 2012

No key deadlines for NICs, PAYE or Self Assessment.

December 2012

- 30** Deadline for online submission of Self Assessment tax returns for tax year ended 5 April 2012 for HMRC to collect tax through clients' PAYE codes, where they owe less than £3,000.

January 2013

- 31** Deadline for online submission of Self Assessment tax returns for tax year ended 5 April 2012.
- 31** Deadline for paying Self Assessment 'balancing payments' for tax year ended 5 April 2012.
- 31** Deadline for first Self Assessment payment on account for tax year ended 5 April 2013.

February 2013

No key deadlines for NICs, PAYE or Self Assessment.

March 2013

No key deadlines for NICs, PAYE or Self Assessment.

Key tax deadlines for tax agents 2012-2013

Monthly repeat dates

Construction Industry Scheme (CIS) deadlines

Deadline for receipt of the contractor's monthly return whether submitted on paper, electronically or in the case of a nil return over the telephone is the **19th of each month**.

PAYE and Class 1 National Insurance contribution (NIC) deadlines

Deadline for electronic payments to be cleared in HMRC's bank account for any PAYE and Class 1 NICs is the **22nd of each month**.

Quarterly repeat dates

PAYE/NICs payment deadlines

Cheque payments for any outstanding PAYE and Class 1 NICs must reach HMRC Accounts Office by the 19th of each quarter.

- First Quarter 19 July 2012
- Second Quarter 19 October 2012
- Third Quarter 19 January 2013
- Fourth Quarter 19 April 2013.

Cleared electronic payments must reach HMRC's bank account no later than the 22nd of each quarter.

- First Quarter 22 July 2012
- Second Quarter 22 October 2012
- Third Quarter 22 January 2013
- Fourth Quarter 22 April 2013.

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