



## Key Dates and Deadlines

<b>Income Tax (including Class 4 )</b>	
31 July 2007	2006/07 second payment on account – Now past due date
31 January 2008	2006/07 balancing payment, and 2007/08 first payment on account
31 July 2008	2007/08 second payment on account
31 January 2009	2007/08 balancing payment, and 2008/09 first payment on account
<b>Capital Gains Tax</b>	
31 January 2008	2006/07 Capital Gains Tax
31 January 2009	2007/08 Capital Gains Tax
<b>Corporation Tax</b>	
9 months and one day after the end of the accounting period	
<b>Inheritance Tax</b>	
6 months after the end of the month of death or chargeable transfer.	
For chargeable lifetime transfers between 6 April and 30 September, due date is 30 April in the following year.	
<b>Latest Filing/Issuing Deadlines -2005/06 PAYE Returns</b>	
19 May 2007	P14, P35, P38, and P38A and CIS36
31 May 2007	Issue P60s to employees – Now past due date
6 July 2007	P9D, P11D and P11D(b) - also issue copies to employees Form 42 (reporting of employee related securities)
<b>2006/07 Class 1A National Insurance on Relevant Benefits</b>	
19 July 2007	Payment due
<b>2007 Tax Return</b>	
31 January 2008	Last filing date