

## Key Dates and Deadlines

### Filing and payment dates:

<b>Income Tax (including Class 4 National Insurance)</b>	
31 July 2015	2014/15 second payment on account
31 January 2016	2014/15 balancing payment, and 2015/16 first payment on account Last filing date for online 2015 return
31 July 2016	2015/16 second payment on account
31 January 2017	2015/16 balancing payment, and 2016/17 first payment on account
<b>Capital Gains Tax</b>	
31 January 2016	2014/15 Capital Gains Tax
31 January 2017	2015/16 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. For chargeable lifetime transfers between 1 October and 5 April, due date is six months after the end of the month in which the transfer was made.	
<b>Latest Filing/Issuing Deadlines - 2014/15 PAYE Returns</b>	
19 May 2015	P14, P35, P38, and P38A – file online
31 May 2015	Issue P60s to employees
6 July 2015	P9D, P11D and P11D(b) - also issue copies to employees
<b>2014/15 Class 1A National Insurance on Relevant Benefits</b>	
19 July 2015	Payment due
<b>2015 Self Assessment Tax Return</b>	
31 October 2015	Last paper filing date
30 December 2015	SATR Online if outstanding tax (less than £3,000) to be included in 2016-17 PAYE code
31 January 2016	Last online filing date – SATR Online