

## Key Dates and Deadlines

### Income Tax (including Class 4 NIC)

31 July 2008	2007/08 second payment on account
31 January 2009	2007/08 balancing payment, and 2008/09 first payment on account
31 July 2009	2008/09 second payment on account
31 January 2010	2008/09 balancing payment, and 2009/10 first payment on account

### Class 1A NICs

19 July 2008	2007/08 payment due
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### Capital Gains Tax

31 January 2009	2007/08 Capital Gains Tax
31 January 2020	2008/09 Capital Gains Tax

### Corporation Tax

9 months and one day after the end of the accounting period

### Inheritance Tax

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.

### Latest Filing/Issuing Deadlines – 2007/08 PAYE Returns

19 May 2008	P14, P35, P38, and P38A
31 May 2008	Issue P60s to employees
6 July 2008	P9D, P11D and P11Db - also issue copies to employees. Form 42 (reporting of employment-related securities)

### 2008 Self Assessment Tax Return

31 October 2008	Last filing date - paper returns (SATR Paper Version)
31 January 2009	Last filing date - online returns (SATR Online)
30 December 2008	SATR Online if outstanding tax (less than £2,000) to be included in 2009-10 PAYE code

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