

Payment Dates

Income Tax and National Insurance Contributions

31 July 2016	2015/16 second payment on account
31 January 2017	2015/16 balancing payment, and 2016/17 first payment on account
31 July 2017	2016/17 second payment on account
31 January 2018	2016/17 balancing payment, and 2017/18 first payment on account

Class 1A NICs

19 July 2016	2015/16 payment due
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Capital Gains Tax

31 January 2017	2015/16 Capital Gains Tax
31 January 2018	2016/17 Capital Gains Tax

Corporation Tax

9 months and one day after the end of the accounting period (or by quarterly instalments if large company)

Inheritance Tax

6 months after the end of the month of death.

For chargeable lifetime transfers between 6 April and 30 September, due date is 30 April in the following year.

For chargeable lifetime transfers, due date is six months after the end of the month in which the transfer takes place.

Latest Filing/Issuing Deadlines - 2015/16 PAYE Returns

31 May 2016	Issue P60s to employees
6 July 2016	P11D and P11Db - also issue copies to employees Form 42 (reporting of employment-related securities)

2016 Self Assessment Tax Return (SATR)

31 October 2016	Last filing date - SATR Paper Version
30 December 2016	SATR Online if outstanding tax (subject to cap) to be included in 2017/18 P11D
31 January 2017	Last filing date - SATR Online