



## HMRC Spring/Summer Deadlines

# Make sure you stay the course!

As we approach the busy season for filing returns with Her Majesty's Revenue & Customs (HMRC) and Companies House, here is a summary to help you meet the deadlines.

### April 2006

**6th** – A-Day and start of the new pensions regime. Also the start of the new tax year. Note that from this date a new version of form P46 must be used for new employees. A copy can be downloaded from [www.hmrc.gov.uk/forms/2006/p46.pdf](http://www.hmrc.gov.uk/forms/2006/p46.pdf)

**19th** – Final date for payment of PAYE and NIC for month ended 5 April 2006. Also date of payment for deemed salary tax and NIC for companies who need to comply with IR35. Interest will accrue on late payments, but if you are paying electronically then you have until 22nd April 2006

**1st** – Corporation tax due for small companies (i.e. those not obliged to make instalment payments) for the year ended 30 June 2005

**30th** – Due date for submitting forms CT600 (Corporation Tax Returns) for accounting periods ended 30 April 2005

**30th** – Filing deadline with Companies House for private companies' statutory accounts to 30 June 2005

**30th** – Filing deadline for Plc companies' statutory accounts to 30 September 2005



### May 2006

**3rd** – Forms P46 (car) to be submitted to notify the Inland Revenue of all company car changes in the quarter to 5 April 2006

**19th** – 2005/06 payroll and CIS forms to be submitted for the year ended 5 April 2006

### July 2006

**5th** – Deadline to reach PAYE Settlement Arrangement ("PSA") with the Inland Revenue on certain benefits in kind to 5 April 2006

**6th** – Deadline for forms P11D to report all benefits not covered by the PSA (above) to 5 April 2006

**19th** – Class 1A NIC due on forms P11D for 2005/06

**31st** – Income tax 2nd payment on account due for 2005/06 (based on estimate from 2004/05 Income Tax Return)

Consult your Barnes Roffe LLP contact partner for further guidance in this important area.