

Summary of 2009 Employer Reporting Deadlines

2 February 2009

Submit P46(Car) forms for quarter to 5 January 2009.

5 April 2009

Agree any items for inclusion within 2009/10 PAYE Settlement Agreement (PSA), which would otherwise attract PAYE tax or Class 1 NIC

19 April 2009

Ensure all 2008/09 PAYE, NIC and Construction Industry Scheme (CIS) deductions are submitted. Interest accrues after this date.

3 May 2009

Submit P46(Car) forms for quarter to 5 April 2009.

19 May 2009

2008/09 Employer's Annual Return (forms P35 and P14) due.

31 May 2009

Employees to be handed 2008/09 forms P60.

5 July 2009

Last day to agree any items to be included in 2008/09 PSA, which would otherwise be reported on forms P11D.

6 July 2009

Submit 2008/09 forms P11D, P11D(b), and P9D, providing copies to employees where required. Provide equivalent report of 2008/09 termination non-cash benefits, where total value of package exceeds £30,000, including copies for ex-employees.

Submit any Taxed Award Scheme (TAS) returns of third party benefits.

Submit forms 42, i.e. to report 2008/09 awards of unapproved share and share option awards.

19 July 2009

Class 1A NIC liabilities, identified on 2008/09 form P11D(b), due for payment (electronic payments are permitted by 22 July 2009).

TAS tax and NIC payments due.

2 August 2009

Submit forms P46(Car) for quarter to 5 July 2009.

31 August 2009 (typical date, but non-statutory)

HMRC may require benefits, included in 2008/09 PSA, to be quantified and tax/NIC due to be computed.

19 October 2009

2008/09 PSA tax and NIC due for payment. (22nd October permitted for electronic payment).

2 November 2009

Submit forms P46(Car) for quarter to 5 October 2009.

Ongoing Monthly Returns

PAYE, NIC and CIS deductions, for each tax month ending on 5th, should be remitted by 19th of each month, or 22nd of each month if paying electronically.



Employment Tax for Business

CIS return (form CIS300 or electronic equivalent) of payments made in each tax month ending on 5th, and any deductions withheld, are also due by the 19th of each month

About us

Employment Tax for Business is an independent tax consultancy. Based in the North West of England, we provide services to clients throughout the UK. Our business partners have previously led the employment tax departments of major international accountancy practices.

Our role is to provide clients with the very highest level of technical expertise, commercial awareness, and personalised service, tailored to individual client needs.

Contacts

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