

# THIS IS A SUMMARY OF THE KEY DATES.

Income tax (including Class 4 national insurance)	
31 July 2017	Second payment on account Further automatic 5% surcharge on any 2015/16 tax outstanding
31 January 2018	Further 5% surcharge on any 2015/16 tax outstanding Balancing payment on 2016/17 tax liability 2017/18 first payment on account
28 February 2018	Automatic 5% surcharge on any 2016/17 tax outstanding
Capital gains tax payable	
31 January 2018	2016/17 capital gains tax
31 January 2019	2017/18 capital gains tax
Inheritance tax payable	
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.	
Corporation tax payable	
Small companies	9 months and 1 day after the end of the accounting period
Large companies	4 quarterly instalments commencing 6 months and 13 days from the start of the accounting period with the balance 9 months and 1 day after the end of the accounting period
Latest filing/issuing deadlines - 2016/17 PAYE returns	
19 May 2017	Last return of the 2016/17 tax year under RTI
31 May 2017	Issue P60s to employees
6 July 2017	P9D, P11D and P11D(b) - also issue copies to employees
19 July 2017	Class 1A national insurance for 2016/17 due on relevant benefits
2017 tax return	
31 October 2017	Last paper filing date

30 December 2017	Last date for filing if tax owing is to be coded out in 2018/19
31 January 2018	Last online filing date