

Deadlines and key dates

What is the legal deadline for filing my tax return?

The law says that your tax return must normally be filed (i.e. completed and submitted to HM Revenue and Customs) by 31 October following the tax year end if you file on paper or by 31 January following the tax year end if you file on-line.

However, if your form is sent to you late, then you are given extra time. Specifically, if it is issued after 1 November, then the filing date becomes three months after the date of issue. You will find the date of issue on the front page e.g. if Jane's 2009/10 tax return is issued on 3 December 2010, she must file this return by 2 March 2011 (three months after the date of issue).

Key dates

This table summarises the main dates in the normal annual cycle of self assessment.

6 April 2010	2010/11 tax year starts. Most tax returns for 2009/10 issued during April
31 July 2010	Renewal application deadline for child and working tax credits <hr/> Second penalty of £100 for tax returns to 5 April 2009 still unfiled <hr/> Additional surcharge of 5% on tax for 2008/09 due 31 January 2010 and still unpaid <hr/> Second payment on account due for 2009/10 tax (mainly self employed)
31 October 2010	If you file on paper you need to complete and submit your tax return by 31 October. This is also the final date for submitting a paper return if you want HM Revenue and Customs to calculate your tax and let you know the amount payable by the 31 January payment date. There is an automatic penalty of £100 if you submit your paper tax return after this date.
31 January 2011	Normal deadline for sending back your 2010 tax return if you file on-line. There is an automatic penalty of £100 if you submit your return after this date. <hr/> Deadline for payment of final balance of tax for 2009/10. Interest on any tax unpaid runs from this date <hr/> First payment on account due for 2010/11 tax. Interest on tax due 31 January and unpaid runs from 1 February
28 February 2011	Surcharge of 5% on any tax for 2009/10 due at 31 January 2010 and still unpaid

6 April 2011	2011/12 tax year starts. Most tax returns for 2010/11 issued during April
31 July 2011	<p>A further penalty of £100 for tax returns to 5 April 2010 still unfiled</p> <hr/> <p>Additional surcharge of 5% on tax for 2009/10 due 31 January 2011 and still unpaid</p> <hr/> <p>Second payment on account due for 2010/11 tax (mainly self employed)</p> <hr/> <p>Renewal deadline for child and working tax credits</p>
31 October 2011	Normal deadline for filing 2010/11 tax returns on paper
31 January 2012	Normal deadline for filing tax return on-line 2010/11. First payment on account for 201/12 due. Final balancing payment for 2010/11 due. Interest on tax due 31 January and unpaid runs from 1 February