



<http://taxreturnservice.co.uk>  
**UK TAX RETURN CHEAT SHEET**

Type of Tax Return	Deadline Date
Paper Tax Return	October 31st
Online Tax Return	January 31st

### Who needs to file a tax return?

You must submit a tax return if you are/have:

1. a sole trader
2. self-employed
3. a partner in a business partnership
4. a company director
5. income from pensions and savings
6. rental income
7. the director of a charity who gets paid or receives 'benefits'

### Deadlines for paying your tax

#### 31st January

You must pay any tax you owe by 31 January following the end of the tax year.

For example, for the tax year 2011-12 (ending on 5 April 2012) you must pay any tax you owe by 31 January 2013.

The payment deadline is the same for both paper and online returns.

You'll need to pay one or both of the following:  
 any tax you still owe for the previous tax year  
 the first of two 'payments on account'

Payments on account are part payments towards your next tax bill. You don't always have to pay these - it'll depend on the amount of tax due and the kind of income you receive.

HMRC will usually send you a 'Self Assessment Statement' that shows how much you owe. If you don't receive this, you'll need to work out the tax due yourself. You can use your tax calculation and previous statements or log in to HMRC Online Services and use the 'View Account' option.

Length of delay	Penalty you will have to pay
1 day late	A penalty of £100. This applies even if you have no tax to pay or have paid the tax you owe.
3 months late	£10 for each following day - up to a 90 day maximum of £900. This is as well as the fixed penalty above.
6 months late	£300 or 5% of the tax due, whichever is the higher. This is as well as the penalties above.
12 months late	£300 or 5% of the tax due, whichever is the higher.

In serious cases you may be asked to pay up to 100% of the tax due instead.

These are as well as the penalties above.

**Source:** <http://www.hmrc.gov.uk/>

**For further information or questions:**

<http://taxreturnservice.co.uk>

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