



## APRIL 2009

m	t	w	t	f	s	s
		1	2	3	4	5
6	7	8	9	11	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**6th** Start of 2009/10 Tax Year. New personal allowances begin..

Time to review your finances/mortgage and speak to your financial advisors. If you do not have a financial advisor speak to SmartWork's IFA: [www.lansdownplace.co.uk](http://www.lansdownplace.co.uk)  
 Statutory maternity pay increases to £123.06 per week. Statutory sick pay increases to £79.15 per week. Statutory paternity and adoption pay increased to £123.06 per week.

## MAY 2009

m	t	w	t	f	s	s
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**31st** SmartWork to provide all employees with forms P60 (year end summaries) for the year ended 5th April 2009.

## JUNE 2009

m	t	w	t	f	s	s
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Start thinking about your self assessment:  
 If you need to complete a self assessment for the 08/09 tax year start preparing now. Who is going to complete your SA?  
 SmartWork.com can complete your SA for £135 + VAT

## JULY 2009

m	t	w	t	f	s	s
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**31st** Second payment on account due for 2008/2009 personal tax.  
 Second penalty of £100 applied where 2007/08 self assessment tax return has not yet been submitted.  
 5% surcharge applied where 2007/08 tax has not been settled in full by this date.

## AUGUST 2009

m	t	w	t	f	s	s
31						
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Have you appointed an adviser to prepare your self assessment?

## SEPTEMBER 2009

m	t	w	t	f	s	s
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**30th** Filing date for 2008/09 self assessment tax returns not submitted electronically where HM Revenue & Customs are to calculate the liability, or where there is an underpayment of less than £2,000 to be collected via the PAYE tax code.

## OCTOBER 2009

m	t	w	t	f	s	s
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**1st** National minimum wage increases to £5.80 per hour for those 22 years old and over.  
 SmartWork.com holiday year begins.  
**5th** Deadline for notifying HM Revenue & Customs of chargeability to income or capital gains tax for the year ended 5th April 2009.  
**31st** Submission date for 2008/09 self assessment tax returns not submitted electronically (where these were issued by 31st July 2009).

## NOVEMBER 2009

m	t	w	t	f	s	s
30						
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

You must now complete your self assessment online.

## DECEMBER 2009

m	t	w	t	f	s	s
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Happy Christmas from all at SmartWork.  
 Remember about the online self assessment deadline of 31 January!

## JANUARY 2010

m	t	w	t	f	s	s
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Happy New Year from all at SmartWork.  
**31st** Final submission date for 2009 self assessment tax returns (where these were issued by 31st October 2009 and are delivered electronically).  
 Balancing payment due for 2008/09 personal tax.  
 First payment on account due in respect of 2009/2010 personal tax.

## FEBRUARY 2010

m	t	w	t	f	s	s
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
23	24	25	26	27	28	

**1st** Penalty charged where 2009 self assessment tax return was not filed on time.  
**28th** 5% surcharge applied where 2008/2009 tax has not been settled in full by this date.

## MARCH 2010

m	t	w	t	f	s	s
30	31					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

Have you used all your tax free allowances on your savings?  
 Check now to ensure you don't lose out.  
 Contact SmartWork's IFA: [www.lansdownplace.co.uk](http://www.lansdownplace.co.uk)

