



APRIL 2008

m	t	w	t	f	s	s
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14	15	16	17	18	19	20
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28	29	30				

6th Start of 2008/09 Tax Year. New personal allowances begin. Remember you can now put £7200 in to tax free savings in this tax year. Up to £3600 as a cash ISA.
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
Statutory maternity pay increases to £117.18 per week. Statutory sick pay increases to £75.40 per week. Statutory paternity and adoption pay increased to £117.18 per week.

MAY 2008

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31st SmartWork to provide all employees with forms P60 (year end summaries) for the year ended 5th April 2008.

JUNE 2008

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Start thinking about your self assessment:
If you need to complete a self assessment for the 07/08 tax year start preparing now. Who is going to complete your SA?
SmartWork.com can complete your SA for £135 + VAT

JULY 2008

m	t	w	t	f	s	s
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31st Second payment on account due for 2007/2008 personal tax.
Second penalty of £100 applied where 2006/07 self assessment tax return has not yet been submitted.
5% surcharge applied where 2006/2007 tax has not been settled in full by this date.

AUGUST 2008

m	t	w	t	f	s	s
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Have you appointed an adviser to prepare your self assessment?

SEPTEMBER 2008

m	t	w	t	f	s	s
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30th Filing date for 2007/08 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 2008

m	t	w	t	f	s	s
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1st National minimum wage increases to £5.73 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 2008.
31st Submission date for 2007/2008 self assessment tax returns not submitted electronically (where these were issued by 31st July 2008).

NOVEMBER 2008

m	t	w	t	f	s	s
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You must now complete your self assessment online.

DECEMBER 2008

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29	30	31				

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

JANUARY 2009

m	t	w	t	f	s	s
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Happy New Year from all at SmartWork.
31st Final submission date for 2008 self assessment tax returns (where these were issued by 31st October 2008 and are delivered electronically).
Balancing payment due for 2007/2008 personal tax.
First payment on account due in respect of 2008/2009 personal tax.

FEBRUARY 2009

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1st Penalty charged where 2008 self assessment tax return was not filed on time.
28th 5% surcharge applied where 2007/2008 tax has not been settled in full by this date.

MARCH 2009

m	t	w	t	f	s	s
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16	17	18	19	20	21	22
^{23/30}	^{24/31}	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
1st April 2009
Holiday entitlement increases to 5.6 weeks or 28 days if you work a 5 day week.

