

HMRC Online – Changeover Deadlines for Small Businesses

VAT

- April 2010 All new businesses registering for VAT.
- April 2011 All existing VAT registered businesses with a turnover > £100,000 per year.

PAYE

- April 2010 All end of year forms for all businesses.
- April 2011 All in year forms for all businesses.

Corporation Tax

- April 2011 All businesses with a year end after 31 March 2010 must file their Corporation Tax return online.

