



essendon

ACCOUNTS & TAX

EMPLOYMENT TAX

Notify HMRC of changes to company cars using form P46(car), 28 days after end of each quarter to 5 July, 5 October, 5 January and 5 April.

5th Every Month

Payroll submission deadline.

19th Every Month

Construction Industry Scheme (CIS) submission deadlines.

Payroll and CIS payment deadlines.

4th April

Deadline for registering to payroll benefits and expenses online for the following tax year.

31st May

Give each of your employees a P60 for the previous tax year.

6th July

Payroll P11D form, Forms P9D, P11D, P11D(b) must be submitted and provided to employees.

19th July

Pay Class 1A NICs on taxable benefits and award schemes.

19th October

Income tax and NI due under a voluntary PAYE Settlement Agreement paid to HMRC electronically.

PERSONAL TAX

31st January

Online self-assessment tax return filing deadline. Automatic late filing penalty for failure to file by this date. Balance of self-assessment tax due.

First self-assessment tax instalment due. Additional penalty for failure to file previous year's self-assessment tax return.

5th April

End of tax year.

6th April

Start of a new tax year. New tax rates come into effect.

31st July

Second self-assessed tax instalment due.

31st October

Self-assessment tax return deadline for paper returns for the end of the year ended 5 April.

30th December

Deadline for online tax returns if you want HMRC to collect any underpayment through your PAYE tax code.

COMPANY

Deadline for submitting company accounts with Companies House (nine months after company year end).

Deadline for submitting corporation tax return for tax year that ended on the same date the year before.

1st Every Month

Deadline for paying corporation tax (for tax years ended nine months previously).

14th Every Month

Corporation tax instalment payment date for large companies.

Accounting for tax on a CT61 form.

30th April

Annual Tax on Enveloped Dwellings ("ATED") form.

VAT

VAT Returns, filing and payment 1 month and 7 days following return period end.

14th Every Month

Monthly VAT EC Sales list.

KEY TAX DATES