



# Tax Calendar

## Personal tax dates

### April

- 5 End of tax year**  
Last day to maximise ISA contributions.

### July

- 31 Self Assessment payment on account**  
Second payment of self assessment income tax is due by 31 July. Interest on late payment. Plus second automatic late filing penalty £100. Last day to pay any balance of self assessment tax due or a further 5% surcharge will be levied.

### October

- 31 Self Assessment – Filing of paper tax returns**  
HM Revenue & Customs will calculate the tax liability and where there is a tax underpayment of £2,000 or less, HMRC will, if possible, collect this via the PAYE coding rather than being paid direct on 31 January.

### December

- 25 Receiving financial gifts  
Tips on what to do with a windfall – contact us**
- 30 Online deadline for coded underpayments of tax**  
Two months later than the paper deadline. This deadline aims to encourage more people to file their returns online. Underpayments of up to £2000 can be coded out rather than paid direct on 31 Jan.

### January

- 31 Self Assessment - Filing of online tax returns and deadline for payment of tax**  
For online filers HM Revenue & Customs will automatically calculate the tax liability. Balancing payments of tax for the year to 5 April previous and the first payment on account for the current tax year must be cleared funds in the hands of HMRC by this date.
- 31 Gift aid donations**  
Deadline to carry back gift aid contributions to the previous year.

### February

- 28 Self assessment 5% surcharge**  
Surcharge on tax due 31 Jan but still not paid by 28 Feb.

### March

#### Approach of the end of the financial year

Time to get financial affairs in order and put those important dates in your diary.

#### ISA, EIS, VCT

Although VCT's and EIS's are not April dependent in all circumstances, a number of providers often close schemes on a tax year basis as with Film Partnerships.

## Employer's tax dates

### April

- 6 Electronic filing of end of year returns**  
Employer now able to voluntarily file end of year returns and tax payments online. Compulsory (depending on size) 5 April 2005 onwards.
- 19 PAYE/NIC for 4th quarter due**  
Last day to pay PAYE/NIC before interest is charged.

### May

- 3 P46 (CAR) due for quarter to 5 April**  
Quarterly filing date for notification of change of car.
- 19 Deadline for PAYE forms P35/P14/P38/P38A returns**  
Statutory date is 19 May. There is however an extra statutory concession that provides that automatic penalties will not apply where employers end of year returns are with the HMRC within seven days following the statutory filing dates.  
Significance: Automatic penalty of £100 for every 50 employees (or part of 50) for each month or part of month the return is late.
- 31 Deadline for giving P60s to employees**  
Details pay and tax to the year ended the 5 April. The employer must include detail of any employee working for them on the 5 April by the deadline or face penalties.  
If the employer fails to provide this form or the amount of tax involved is significant a penalty of up to £300 per form is imposed. A further penalty of up to £60 per form per day can be imposed where the failure continues.

### July

- 6 Deadline for P9D, P11D and Form P11D (b)**  
The date by which the form detailing employee benefits such as company cars, cheap loans or medical insurance should be filed with HMRC by employer.  
Failure to file by due date can give rise to a penalty of up to £300 per form with a further penalty of up to £60 per form per day that the failure continues. A maximum penalty of £3,000 per form can be imposed where the form is incorrect or incomplete.  
Form P11D (b) due for submission.
- 19 PAYE/NIC for 1st quarter due**
- 19 Payments of Class 1A NIC as shown on form P11D(b)**  
Penalty £100 for each month (or part month) for every 50 (or up to 50) employees.

### August

- 2 P46 (CAR) due for quarter to 5 July**  
Quarterly filing date for car change notification.
- 19 PAYE/NIC for second quarter due PSA tax and Class 1B NIC due**  
Payment of PAYE settlement agreement liabilities. Interest on late paid amounts.

### October

- 19 PAYE/NIC for second quarter due PSA tax and Class 1B NIC due**  
Payment of PAYE settlement agreement liabilities. Interest on late paid amounts.

### November

- 2 Form P46 (CAR) due for quarter to 5 October**  
Quarterly filing date for change of car notification.

### December

- Part season** £150 per annum tax free per employee for party.  
If the £150 is exceeded, tax is due on the full amount by the employee via form P11D unless the employer enters into a PAYE Settlement Agreement.

### January

- 19 PAYE/NIC for third quarter due PSA tax and Class 1B NIC due**  
Payment of PAYE settlement agreement liabilities. Interest on late paid amounts.

### February

- 2 P46 (CAR)**  
Quarterly filing date for notification of change of car.

### Construction industry

- 19 of every month:  
Construction Industry monthly return due**

### Company tax dates

#### April

- 14 Income tax for companies and CT61 due for quarter to 31 March**

#### June

- 30 End of CT61 quarter**

#### July

- 6 Share Scheme returns to the HMRC**  
The date by which returns should be made to HMRC setting out details of shares or options or changes therein granted to employees by reason of their employment in the previous tax year.

- 14 Income tax for companies and CT61 due for quarter to 30 June**

#### September

- 30 End of CT61 quarter**

#### December

- Partly Season** £150 per annum tax free per employee for party. If the £150 is exceeded, tax is due on the full amount by the employee via form P11D unless the employer enters into a PAYE Settlement Agreement.