



Tax Calendar

April

- 5 End of tax year**
Last day to make retirement annuity payments to carry back to previous tax year. Last day to maximise ISA contributions.
- 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.

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

19 PAYE/NIC for 4th quarter due
Last day to pay PAYE/NIC before interest is charged.

19 Construction Industry monthly return due

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 IR 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.

19 Construction Industry monthly return due

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.

June

19 Construction Industry monthly return due

30 End of CT61 quarter

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 revenue 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.

6 Share Scheme returns to the Inland Revenue
The date by which returns should be made to Inland Revenue 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

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.

19 Construction Industry monthly return due

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.

August

2 P46 (CAR) due for quarter to 5 July
Quarterly filing date for car change notification.

19 Construction Industry monthly return due

September

19 Construction Industry monthly return due

30 Filing of tax return for IR calculation

Individuals who want HM Revenue & Customs to calculate their tax liability – as they did before self-assessment – must file their tax return for the year ending 5 April by this date.
Also, the deadline for submitting paper returns where there is a tax underpayment of £2,000 or less, which the taxpayer would like collected via his PAYE coding rather than being paid direct on 31 January.

30 End of CT 61 quarter

October

1 Corporation tax due for accounting period ended 31 December

5 Anyone who has a tax liability and has not received a tax return must inform the IR by this date or be liable to a penalty which could equal tax due on 31 January.
Also, deadline for investing in EIS and relating 50% back to previous tax year.

14 Income tax for companies and CT61 due for quarter to 30 September

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.

19 Construction Industry monthly return due

November

Pre Budget report
Over the past few years, the Chancellor has given an autumn Pre Budget Report, around late November or early December, with some measures taking immediate effect.

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

19 Construction Industry monthly return due

December

Party Season £150 tax free per employee for party.
Tax is due on the full amount by the employee via form P11D unless the employer enters into a PAYE.

19 Construction Industry monthly return due

25 Receiving financial gifts. Tips on what to do with a windfall – contact us

30 Deadline for self-assessment online
Three months later than the paper deadline. This deadline aims to encourage more people to file their returns online.
Revenue will calculate your tax liability and underpayments of up to £2000 can be coded out rather than paid direct on 31 Jan.

End of CT61 quarter. Filing deadline for corporation tax return CT600 for accounting period ended 31 December

January

19 Construction Industry monthly return due

31 File tax returns
Final date to settle the balance of tax due for the year to 5 April previous, and the first payment on account of tax for the current tax year, if applicable. Automatic penalty of £100 for late returns.

31 Gift aid donations
Deadline to carry back gift aid contributions to the previous year.

February

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

19 Construction Industry monthly return due

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.

19 Construction Industry monthly return due