

Tax Calendar

September 2017

Tuesday 19th – any PAYE, Student loan and CIS deductions are due for the period until 05-09-17. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-09-17 and interest and penalties will be applied to any late payment.

October 2017

Thursdays 5th – deadline for notifying HMRC of new sources of taxable income, gains or liability to the High Income Child Benefit Charge for the 2016-17 period if no tax return is issued. This deadline applies to anyone who has not received a self-assessment tax return for the year that ended 05-04-17 but who think they have received either income or capital gains resulting in a tax liability. It also applied to anyone who is liable to High Income Child Benefit Charge.

You must notify HMRC of this liability for a self-assessment return to be issued before the submissions deadline of 31-01-18. If you have already dealt with the matter, no further action is required.

Thursdays 19th – Tax and NI due under the 2016-17 PAYE Settlement Agreement. This is for employers who have entered into a PAYE settlement agreement to pay these amounts for employees for the end of the year 05-04-17.

The deadline date for electronic payments is 20-10-17 unless you use the 'Faster Payment' option in which case payments must clear by 22-10-17.

Thursday 19th – any PAYE, Student loan and CIS deductions are due for the period until 05-10-17. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 20-10-17 and interest and penalties will be applied to any late payment. You can also use the 'Faster Payment' to clear by 22-10-17.

Thursday 19th – PAYE quarterly payments are due for small employers for the period from 06-07-17 until 05-10-17. Small employers are those with deductions of less than £1500 a month and who are required to pay tax, national insurance and student loan deductions on a quarterly basis.

Payment deadline for electronic payments is 20-10-17 unless you use the 'Faster Payment' option in which case it is 22-12-17. If you are late interest will be charged and penalties added.

Thursday 31st – deadline for paper self-assessment returns for 2016-17. This includes anyone who wants to return a paper self-assessment form and after this date, details must be submitted electronically.

This deadline doesn't apply if we are submitting an online return for you or if you are going to complete the online return yourself. Deadline for these returns is 31-01-18. If the matter is already being handled, you need take no further action.

Thursday 31st – deadline for submission of 2016-17 self-assessment tax returns if you want HMRC to computer tax liability on your behalf or if underpaid tax is being collected by adjustment on your 2018-19 tax code. The deadline for 'coding out' is 30-12-17. If this is already being dealt with, you need take no further action.

November 2017

Thursday 2nd – deadline for submitting P46 (car) for employees whose car or fuel benefits have altered in the quarter ending 05-10-17. This is only relevant to employers who have employees with use of a car. The form is completed when the car is first provided and allows HMRC to amend their tax code accordingly. Notification is made by completing and printing the relevant paper or online forms. If one car is being replaced by another, this can simply be noted online. A change of the car in the benefit does not need to be reported on the form.

Sunday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-11-17. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-11-17 and interest and penalties will be applied to any late payment.

December 2017

Friday 1st – Advisory Fuel Rates (AFR) for company car users will apply from this date. The new rates can be found at - <https://www.gov.uk/government/publications/advisory-fuel-rates>

Tuesday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-12-17. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-12-17 and interest and penalties will be applied to any late payment.

Sunday 30th – deadline for online filing for self-assessment returns for 2016-17 if you require any underpaid tax to be adjusted into your 2018-19 tax code. This is relevant for both individuals who complete self-assessment and employees. If there has been an underpayment, you can request HMRC takes this by adjusting your tax code for the following year.

January 2018

Friday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-01-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-01-18 and interest and penalties will be applied to any late payment.

Friday 19th - PAYE quarterly payments are due for small employers for the period from 06-10-17 until 05-01-18. Small employers are those with deductions of less than £1500 a month and who are required to pay tax, national insurance and student loan deductions on a quarterly basis.

Payment deadline for electronic payments is 22-01-18. If you are late interest will be charged and penalties added.

Wednesday 31st – deadline for submitting 2016-17 self-assessment take return with an automatic £100 penalty if you are late. You also need to pay the balance of the liability for that period along with any first payment on account for the following year. This deadline applies to income tax as well as Classes 2 and 4 of National Insurance, capital gains tax and High Income Child Benefit Charges liabilities. You will be fined even if there is no tax due for this period unless you complete the self-assessment process.

The balance of any outstanding income tax for the year ending 05-04-17 along with both classes of national insurance, capital gains tax and High Income Child Benefit Charge is due by 31st January also – any late payments will have interest added.

The first payment for income tax for 2017-18 will be due on this date along with national insurance Class 4 and High Income Child Benefit Charge. If we have the details you need not take any further action.

February 2018

Friday 2nd - deadline for submitting P46 (car) for employees whose car or fuel benefits have altered in the quarter ending 05-01-18. This is only relevant to employers who have employees with use of a car. The form is completed when the car is first provided and allows HMRC to amend

their tax code accordingly. Notification is made by completing and printing the relevant paper or online forms. If one car is being replaced by another, this can simply be noted online. A change of the car in the benefit does not need to be reported on the form.

Monday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-02-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-02-18 and interest and penalties will be applied to any late payment.

March 2018

Thursday 1st - Advisory Fuel Rates (AFR) for company car users will apply from this date. The new rates can be found at - <https://www.gov.uk/government/publications/advisory-fuel-rates>

Saturday 3rd – 3.5% late payment penalty on any outstanding amounts from the 2016-17 tax liability is due on this date. This is relevant for anyone completing a self-assessment tax return and who has to make direct payments to HMRC for tax, national insurance, capital gains tax or any High Income Child Benefit Charge liability.

This was the balance due to be paid on 31st January for the year ending 5th April 2017. If the payment remains outstanding by 3rd March 2018, a late penalty of 5% will be added to the outstanding balance. If we have already dealt with these matters, then no further action is required.

Monday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-03-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-03-18 and interest and penalties will be applied to any late payment.

Saturday 31st – last minute planning for the tax year 2017-18. This is the final deadline for anyone who has not yet considered their tax planning and should including considering:

- Utilising any exemption for capital gains tax
- Utilising annual inheritance tax exemption from any gifts
- Utilising your ISA (Individual Savings Account) investment limit
- Adding to your pension contributions for the year 2017-18

To find out more about any of these issues, please get in touch.

April 2018

Thursday 19th – automatic interest is added to any PAYE tax amounts, student loan deductions Class 1 NI or CIS deductions for 2017-18 that are not paid by this date. There can also be added penalties for late payments during the year. This deadline applies to employers who make APYE deductions from their employee's salary as well as contractors who pay subcontractors under the CIS.

Thursday 19th – PAYE quarterly payments are due for small employers for the period from 06-01-18 until 05-04-18. Small employers are those with deductions of less than £1500 a month and who are required to pay tax, national insurance and student loan deductions on a quarterly basis. Payment deadline for electronic payments is 20-04-18. If you are late interest will be charged and penalties added. You can also use a Faster Payment option that is cleared by Sunday 22nd.

Thursday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-04-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 20-04-18 and interest and penalties will be applied to any late payment. You can also use Faster Payment option as long as it is cleared by Sunday 22nd.

Thursday 19th – deadline for final PAYE return for employers for 2017-18. This is the last day by which the Full Payment Summary (FPS) for that tax year must be sent to HMRC. You cannot file an FPS after this date and will instead need to use an Earlier Year Update (EYU). If we deal with your payroll, this will be dealt with on a timely manner.

May 2018

Thursday 3rd - deadline for submitting P46 (car) for employees whose car or fuel benefits have altered in the quarter ending 05-04-18. This is only relevant to employers who have employees with use of a car. The form is completed when the car is first provided and allows HMRC to amend their tax code accordingly. Notification is made by completing and printing the relevant paper or online forms. If one car is being replaced by another, this can simply be noted online. A change of the car in the benefit does not need to be reported on the form.

Saturday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-05-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-05-18 and interest and penalties will be applied to any late payment.

Thursday 31st – deadline for P60 forms for the 2017-18 period to be issued by employers to employees.

June 2018

Fridays 1st - Advisory Fuel Rates (AFR) for company car users will apply from this date. The new rates can be found at - <https://www.gov.uk/government/publications/advisory-fuel-rates>

Thursday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-06-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-06-18 and interest and penalties will be applied to any late payment.

July 2018

Thursday 5th – deadline for any PAYE Settlement Agreements for 2017-18 for any employers who want to pay tax and NI on benefits provided to their staff. The agreement needs to be reached with HMRC for any benefits or liabilities that are not shown on the form P11D by this deadline. If we deal with the PAYE Settlement Agreement for you, then we will deal with this.

Friday 6th – deadline for P11D and P11D(b) forms for 2017-18 to be submitted with copies being issued to relevant employees. This employer's deadline is for benefits and expenses provided to employees and these need to be reported on the above forms with the second being to calculate Class 1A national insurance liability. If we handle these forms, we will submit them in a timely manner.

Friday 6th – deadline for reporting share incentives for 2017-18 for companies who have a reportable event during that period.

Thursday 19th – Class 1A NIC due for 2017-18. The deadline is for employers who have provided benefits for employees during that tax year and should be reported by 6th July using P11D(b) form.

The payment deadline for this amount is 20th July unless you use the Faster Payment option in which case the deadline is 22nd July. Penalties and interest can be applied to any late payments.

Thursday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-07-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 20-07-18 and interest and penalties will be applied to any late

payment. You can also use Faster Payment option as long as it is cleared by Sunday 22nd. Thursday 19th - PAYE quarterly payments are due for small employers for the period from 06-04-18 until 05-07-18. Small employers are those with deductions of less than £1500 a month and who are required to pay tax, national insurance and student loan deductions on a quarterly basis.

Payment deadline for electronic payments is 20-07-18. If you are late interest will be charged and penalties added. You can also use a Faster Payment option that is cleared by Sunday 22nd.

Tuesday 31st – second payment on account for 2017-18 is due. The deadline is for anyone returning a self-assessment tax return and making direct payments to HMRC for tax, Class 4 NI, capital gains tax and also High Income Child Benefit Charge liabilities. The second payment for any Class 4 NI is due on the same date. Interest can be charged on late payments. If we handle this for you, we will do this in a timely manner.

August 2018

Thursday 2nd - deadline for submitting P46 (car) for employees whose car or fuel benefits have altered in the quarter ending 05-08-18. This is only relevant to employers who have employees with use of a car. The form is completed when the car is first provided and allows HMRC to amend their tax code accordingly. Notification is made by completing and printing the relevant paper or online forms. If one car is being replaced by another, this can simply be noted online. A change of the car in the benefit does not need to be reported on the form.

Sunday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-08-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-08-18 and interest and penalties will be applied to any late payment.

September 2018

Saturday 1st - Advisory Fuel Rates (AFR) for company car users will apply from this date. The new rates can be found at - <https://www.gov.uk/government/publications/advisory-fuel-rates>

Wednesday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-09-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 20-09-18 and interest and penalties will be applied to any late payment. You can also use Faster Payment option as long as it is cleared by Sunday 22nd.

October 2018

Friday 5th – deadline for submitting new sources of taxable income, gains or liability for the High Income Child Benefit Charge for 2017-18 if you have not submitted a tax return. This is relevant for any self-assessment tax return for 5th April 2018 where the form has not yet been received but where the individual believes they have income that will result in a tax liability. This is also applicable to those liable to High Income Child Benefit Charge. HMRC must be notified so that a self-assessment return can be issued to complete for 31st January 2019. If we are dealing with this matter for you, we will handle it.

Friday 19th – Tax and NI under PAYE Settlement Agreement for 2017-18 is due on this date. This is for employers who are using the PAYE settlement Agreement to pay tax and national insurance for their employees for the year ending 5th April 2018. Payments made electronically should be completed by 22nd October.

Friday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-10-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-10-18 and interest and penalties will be applied to any late payment.

Friday 19th - PAYE quarterly payments are due for small employers for the period from 06-07-18 until 05-10-18. Small employers are those with deductions of less than £1500 a month and who are required to pay tax, national insurance and student loan deductions on a quarterly basis.

Payment deadline for electronic payments is 22-10-18. If you are late interest will be charged and penalties added.

Wednesday 31st - deadline for paper self-assessment returns for 2017-18. This includes anyone who wants to return a paper self-assessment form and after this date, details must be submitted electronically.

This deadline doesn't apply if we are submitting an online return for you or if you are going to complete the online return yourself. Deadline for these returns is 31-01-19. If the matter is already being handled, you need take no further action.

Wednesday 31st – deadline for submission of 2017-18 self-assessment tax returns if you want HMRC to computer tax liability on your behalf or if underpaid tax is being collected by adjustment on your 2019-20 tax code. The deadline for 'coding out' is 30-12-18. If this is already being dealt with, you need take no further action.

November 2018

Friday 2nd - deadline for submitting P46 (car) for employees whose car or fuel benefits have altered in the quarter ending 05-10-18. This is only relevant to employers who have employees with use of a car. The form is completed when the car is first provided and allows HMRC to amend their tax code accordingly. Notification is made by completing and printing the relevant paper or online forms. If one car is being replaced by another, this can simply be noted online. A change of the car in the benefit does not need to be reported on the form.

Monday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-11-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 22-11-18 and interest and penalties will be applied to any late payment.

December 2018

Saturday 1st - Advisory Fuel Rates (AFR) for company car users will apply from this date. The new rates can be found at - <https://www.gov.uk/government/publications/advisory-fuel-rates>

Tuesday 19th - any PAYE, Student loan and CIS deductions are due for the period until 05-12-18. This applies to any employers who have taken PAYE deductions from their employees and to any contractors who have paid subcontractors under the CIS.

As part of this, employers are required to pay HMRC income tax, national insurance and any student loan deductions. Contractors are required to pay HMRC tax deductions made from subcontractors under CIS.

Electronical payment deadline is 20-12-18 and interest and penalties will be applied to any late payment. You can also use the Faster Payment option in which case the deadline is Sunday 22nd.

Sunday 30th – deadline for online filing for self-assessment returns for 2017-18 if you require any underpaid tax to be adjusted into your 2019-20 tax code. This is relevant for both individuals who complete self-assessment and employees. If there has been an underpayment, you can request HMRC takes this by adjusting your tax code for the following year.#heir tax code accordingly.

Notification is made by completing and printing the relevant paper or online forms. If one car is being replaced by another, this can simply be noted online. A change of the car in the benefit does

n
o
t

n
e
e
d

t
o

b
e