

Tax Calendar

March to July 2021	
March	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
3	5% late payment penalty on any 2019/20 outstanding tax which was due on 31 January 2021 and still remains unpaid.
19	PAYE, Student loan and CIS deductions are due for the month to 5 March 2021.
31	End of corporation tax financial year. End of CT61 quarterly period. Filing date for Company Tax Return Form CT600 for period ended 31 March 2020. Last minute planning for tax year 2020/21 – please contact us for advice.
April	
1	Digital links required in Making Tax Digital for VAT returns.
5	Last day of 2020/21 tax year. Deadline for 2020/21 ISA investments and pension contributions. Last day to make disposals using the 2020/21 CGT exemption.
14	Due date for income tax for the CT61 period to 31 March 2021.
19	Automatic interest is charged where PAYE tax, Student loan deductions, Class 1 NICs or CIS deductions for 2020/21 are not paid by today. Penalties may also apply if any payments have been made late throughout the tax year. PAYE quarterly payments are due for small employers for the pay periods 6 January 2021 to 5 April 2021. PAYE, Student loan and CIS deductions are due for the month to 5 April 2021. Deadline for employers' final PAYE return to be submitted online for 2020/21.
May	
3	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 April 2021.
19	PAYE, Student loan and CIS deductions are due for the month to 5 May 2021.
31	Deadline for forms P60 for 2020/21 to be issued to employees.
June	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
19	PAYE, Student loan and CIS deductions are due for the month to 5 June 2021.
30	End of CT61 quarterly period.

July	
5	Deadline for reaching a PAYE Settlement Agreement for 2020/21.
6	Deadline for forms P11D and P11D(b) for 2020/21 to be submitted to HMRC and copies to be issued to employees concerned. Deadline for employers to report share incentives for 2020/21.
14	Due date for income tax for the CT61 period to 30 June 2021.
19	Class 1A NICs due for 2020/21. PAYE, Student loan and CIS deductions due for the month to 5 July 2021. PAYE quarterly payments are due for small employers for the pay periods 6 April 2021 to 5 July 2021.
31	Second payment on account 2020/21 due.

August to December 2021	
August	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 July 2021.
19	PAYE, Student loan and CIS deductions are due for the month to 5 August 2021.
September	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
19	PAYE, Student loan and CIS deductions are due for the month to 5 September 2021.
30	End of CT61 quarterly period.
October	
1	Due date for payment of Corporation Tax for period ended 31 December 2020.
5	Deadline for notifying HMRC of new sources of taxable income or gains or liability to the High Income Child Benefit Charge for 2020/21 if no tax return has been issued.
14	Due date for income tax for the CT61 quarter to 30 September 2021.
19	Tax and NICs due under a 2020/21 PAYE Settlement Agreement. PAYE, Student loan and CIS deductions are due for the month to 5 October 2021. PAYE quarterly payments are due for small employers for the pay periods 6 July 2021 to 5 October 2021.
31	Deadline for submitting 'paper' 2020/21 self assessment returns.
November	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 October 2021.
19	PAYE, Student loan and CIS deductions are due for the month to 5 November 2021.

December	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
19	PAYE, Student loan and CIS deductions are due for the month to 5 December 2021.
30	Online filing deadline for submitting 2020/21 self assessment return if you require HMRC to collect any underpaid tax by making an adjustment to your 2022/23 tax code.
31	End of CT61 quarterly period. Filing date for Company Tax Return Form CT600 for period ended 31 December 2020.

January to March 2022	
January	
1	Due date for payment of corporation tax for period ended 31 March 2021.
14	Due date for income tax for the CT61 quarter to 31 December 2021.
19	PAYE, Student loan and CIS deductions are due for the month to 5 January 2022. PAYE quarterly payments are due for small employers for the pay periods 6 October 2021 to 5 January 2022.
31	Deadline for submitting your 2020/21 self assessment return (£100 automatic penalty if your return is late) and the balance of your 2020/21 liability together with the first payment on account for 2021/22 are also due. Capital gains tax payment for 2020/21. Balancing payment – 2020/21 income tax and Class 4 NICs. Class 2 NICs also due.
February	
2	Deadline for submitting P46(car) for employees whose car/fuel benefits changed during the quarter to 5 January 2022.
19	PAYE, Student loan and CIS deductions are due for the month to 5 February 2022.
March	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
3	5% late payment penalty on any 2020/21 outstanding tax which was due on 31 January 2022 and still remains unpaid.
19	PAYE, Student loan and CIS deductions are due for the month to 5 March 2022.
31	End of corporation tax financial year. End of CT61 quarterly period. Filing date for Company Tax Return Form CT600 for period ended 31 March 2021. Last minute planning for tax year 2021/22 – please contact us for advice.

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