

*Key dates and deadlines*



Below are some of the key financial dates and deadlines.

**LIMITED COMPANY DEADLINES:-**

**Filing Accounts:-**

Unless you are filing your company's first accounts the time normally allowed for delivering accounts to Companies House is:

- Private company, 9 months from the accounting reference date; or
- Public company, 6 months from the accounting reference date.

However, if the accounting reference period has been shortened or you are filing your company's first accounts these dates may vary.

**Corporation Tax: Payable:-**

Nine months after the end of the accounting period (or by quarterly instalments if a large company i.e. profits over £1.5m).

Payments by instalments for large companies,

Four instalments based on estimated tax liability.

First instalment due six months and 13 days after the start of the accounting period and normally every three months thereafter.

**Corporation Tax Returns Submitted:-**

The later of either 12 months after the end of the company's financial period, or three months after receipt of the notice to deliver (CT603).

**PAY AS YOU EARN (PAYE) FILING & ISSUING DEADLINES:-**

**May**

3rd File forms P46 (car) to register charges to employee car or fuel benefit during the quarter ended 5 April

19th Last day for filing forms P14, P35, P38, P38A & CIS36 - without incurring penalties

31st Employers to have issued P60's to employees

**July**

6th P9D, P11D, P11D(b) and issue appropriate copies to employees

19th Payment due on Class 1A NIC

**SELF ASSESSMENT RETURNS:-**

**January**

31st Latest date for submission of online self assessment return  
Income Tax / Class 4 NIC balancing payment and 1st payment on account  
Usually £100 penalty issued where returns are outstanding at this date

**February**

28th 5% surcharge payable on unpaid Income Tax / Class 4 NIC at that date

**April**

5th End of the tax year

6th Self Assessment returns issued by HM Revenue & Customs

**July**

31st Income Tax / Class 4 NIC 2nd payment on account  
Further 5% surcharge payable on unpaid Income Tax / Class 4 NIC at that date  
A further penalty is issued where returns are still outstanding at this date

**September**

30th HM Revenue & Customs will calculate tax liability if the self assessment has been received by then

**October**

31st Filing deadline for submitting paper self assessment returns

**SHARE SCHEME RETURNS:-**

**July**

6th Share scheme returns to be sent to HM Revenue & Customs setting out details of shares or options granted to employees by reason of their employment in the previous tax year

**VAT:-**

31st May VAT returns need to be filed electronically if your turnover exceeds £100,000 per annum

30th June Annual adjustment for VAT partial exemption calculations (March VAT year end)

VAT reclaim deadline for previous calendar year claims against other EU VAT authorities

31st July Deadline for submission of VAT returns for the quarter to 30 June

Annual adjustment for VAT partial exemption calculations (April VAT year end)

31st August Annual adjustment for VAT partial exemption calculations (May VAT year end)

31st Oct. Deadline for submission of VAT returns for the quarter to 30 September

31st Dec. End of relevant year for taxable distance supplies to UK for VAT registration purposes

End of relevant year for cross-border acquisitions of taxable goods in the UK for VAT registration purposes

VAT reclaim deadline for UK claims by non-EU traders in respect of year ended 30 June

31st January Deadline for submission of VAT returns for the quarter to 31 December

30th April Deadline for submission of VAT returns for the quarter to 31 March

Normal annual adjustment for VAT partial exemption calculations (monthly returns)

**KEY MONTHLY/ QUARTERLY DIARY DATES:-**

19th of each month:

- PAYE/NIC payment for previous month's salary to reach HM Revenue & Customs Accounts Office (or by quarter if paying quarterly)
- Construction industry monthly return due

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