

KEY TAX DATES & DEADLINES

For Individuals:

Activity	Action	Due Date
Self-Assessment Return	Last Filing Date – Online – if outstanding tax to be included in 2018/2019 PAYE code (employees only, subject to cap)	30 December 2017
Self-Assessment Return	Last Filing Date – Online	31 January 2018
Self-Assessment Payment	2016/2017 balancing payment & 2017/2018 first payment on account	31 January 2018
<i>End of Tax Year</i>	<i>Current tax Year (2017/2018) ends</i>	<i>5 April 2018</i>
Self-Assessment Payment	2017/2018 second payment on account	31 July 2018
Self-Assessment Return	Deadline to advise HMRC that you need to register for Self-Assessment for the 2017/2018 Tax Year	05 October 2018
Self-Assessment Return	Last Filing Date – Paper Income Tax Return (2018/2019)	31 October 2018
Self-Assessment Return	Last Filing Date – Online – if outstanding tax to be included in 2019/2020 PAYE code (employees only, subject to cap)	30 December 2018
Self-Assessment Return	Last Filing Date – Online	31 January 2019
Self-Assessment Payment	2017/2018 balancing payment & 2018/2019 first payment on account	31 January 2019
<i>End of Tax Year</i>	<i>Tax Year (2018/2019) ends</i>	<i>5 April 2019</i>
Inheritance Tax	6 months after the end of the month of death For chargeable lifetime transfers, due date is six months after the month in which the transfer was made	variable

For Businesses (and Employers):

Activity	Action	Due Date
PAYE returns	Issues P60s to employees	31 May 2017
PAYE returns	P11D and P11Db to be filed with HMRC (also issue copies to employees)	6 July 2017C
PAYE payment	Class 1A National Insurance – Tax Year 2016/2017 Payment Due – Postal Payment Due - Electronic	19 July 2017 22 July 2017



Corporation Tax Return & Payment	9 months and 1 day after the end of the accounting period (or by quarterly instalments if a large company)	Variable, depends on year-end
Payroll – PAYE RTI	Final RTI submission must be made to HMRC for the year, including answering “end of year questions”	19 April 2018
Payroll – PAYE RTI	Under Real Time Information (RTI) an employer must file details of any payments made to employees on or before the date that a payment is made to the employee. Payments of PAYE & National Insurance (NI) must reach HMRC if paying by cheque by: reach HMRC if paying online by: <i>N.B. funds need to be cleared by these date & if the 19th or 22nd falls on a weekend or bank holiday, payment must reach HMRC last working day BEFORE the weekend or holiday</i>	Variable 19 th of each month 22 nd of each month
VAT - quarterly	Deadline for submitting a return online & paying HMRC (cleared funds)	1 month & 7 days after the end of accounting period (circa 10 days in paying by direct debit)
VAT – accounting periods	Accounting Periods are staggered for administrative convenience: Group 1 } Group 2 } quarters ending, Year end in bold Group 3 }	31 Mar /30 Jun/30 Sep/31 Dec 30 Apr /31 Jul/31 Oct/31 Jan 31 May /31 Aug/30 Nov/end Feb
VAT – annual scheme	Make advance payments towards VAT bill Submit VAT return & pay HMRC (cleared funds)	Variable – 9 times/year Due within 2 months of VAT year
CIS	Returns must reach HMRC by (e.g. period 6 July – 5 August must be filed by 19 August)	19 th of each month

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