

Tax Calendar

April to July 2018	
April	
5	<p>Last day of 2017/18 tax year.</p> <p>Deadline for 2017/18 ISA investments and pension contributions.</p> <p>Last day to make disposals using the 2017/18 CGT exemption.</p>
14	Due date for income tax for the CT61 period to 31 March 2018.
19	<p>Automatic interest is charged where PAYE tax, Student loan deductions, Class 1 NICs or CIS deductions for 2017/18 are not paid by today. Penalties may also apply if any payments have been made late throughout the tax year.</p> <p>PAYE quarterly payments are due for small employers for the pay periods 6 January 2018 to 5 April 2018.</p> <p>PAYE, Student loan and CIS deductions are due for the month to 5 April 2018.</p> <p>Deadline for employers' final PAYE return to be submitted online for 2017/18.</p>
May	
3	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 April 2018.
19	PAYE, Student loan and CIS deductions are due for the month to 5 May 2018.
31	Deadline for forms P60 for 2017/18 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 2018.
30	End of CT61 quarterly period.

July	
5	Deadline for reaching a PAYE Settlement Agreement for 2017/18.
6	Deadline for forms P11D and P11D(b) for 2017/18 to be submitted to HMRC and copies to be issued to employees concerned. Deadline for employers to report share incentives for 2017/18.
14	Due date for income tax for the CT61 period to 30 June 2018.
19	Class 1A NICs due for 2017/18. PAYE, Student loan and CIS deductions due for the month to 5 July 2018. PAYE quarterly payments are due for small employers for the pay periods 6 April 2018 to 5 July 2018.
31	Second payment on account 2017/18 due.

August to December 2018

August	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 July 2018.
19	PAYE, Student loan and CIS deductions are due for the month to 5 August 2018.
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 2018.
30	End of CT61 quarterly period.
October	
1	Due date for payment of Corporation Tax for period ended 31 December 2017.

5	Deadline for notifying HMRC of new sources of taxable income or gains or liability to the High Income Child Benefit Charge for 2017/18 if no tax return has been issued.
14	Due date for income tax for the CT61 quarter to 30 September 2018.
19	Tax and NICs due under a 2017/18 PAYE Settlement Agreement. PAYE, Student loan and CIS deductions are due for the month to 5 October 2018. PAYE quarterly payments are due for small employers for the pay periods 6 July 2018 to 5 October 2018.
31	Deadline for submitting 'paper' 2017/18 self assessment returns.
November	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 October 2018.
19	PAYE, Student loan and CIS deductions are due for the month to 5 November 2018.
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 2018.
30	Online filing deadline for submitting 2017/18 self assessment return if you require HMRC to collect any underpaid tax by making an adjustment to your 2019/20 tax code.
31	End of CT61 quarterly period. Filing date for Company Tax Return Form CT600 for period ended 31 December 2017.

January to March 2019

January	
1	Due date for payment of corporation tax for period ended 31 March 2018.
14	Due date for income tax for the CT61 quarter to 31 December 2018.
19	PAYE, Student loan and CIS deductions are due for the month to 5 January 2019.

	PAYE quarterly payments are due for small employers for the pay periods 6 October 2018 to 5 January 2019.
31	Deadline for submitting your 2017/18 self assessment return (£100 automatic penalty if your return is late) and the balance of your 2017/18 liability together with the first payment on account for 2018/19 are also due. Capital gains tax payment for 2017/18. Balancing payment – 2017/18 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 2019.
19	PAYE, Student loan and CIS deductions are due for the month to 5 February 2019.
March	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
3	5% late payment penalty on any 2017/18 outstanding tax which was due on 31 January 2019 and still remains unpaid.
19	PAYE, Student loan and CIS deductions are due for the month to 5 March 2019.
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 2018. Last minute planning for tax year 2018/19 – please contact us for advice.