

## 2017/2018 CALENDAR

ANNUAL DATES	
<b>6th April</b>	First day of new tax year
<b>19th April</b>	Deadline for postal payments to reach HMRC for previous tax year
<b>22nd April</b>	Deadline for electronic payments to be cleared with HMRC for Previous tax year
<b>31st May</b>	Last date to provide employees with their P60
<b>6th July</b>	Deadline for P9D, P11D, P11D(b) for previous tax year
<b>19th July</b>	Payment of class 1A NIC for benefits to employees and directors
<b>31st July</b>	Deadline for 2nd Self-Assessment payment on account for previous tax year
<b>1st October</b>	New minimum wage applies
<b>19th October</b>	Payment of tax and Class 1B NIC for PSAs (PAYE Settlement Arrangements)
<b>31st October</b>	Deadline for paper submission of Self-Assessment for previous tax year
<b>31st January</b>	Deadline for online submission of Self-Assessment for previous tax year
<b>31st January</b>	Deadline for paying Self-Assessment payment on account for tax year ended 5th April 2017
<b>31st January</b>	Deadline for paying Self-Assessment 'balancing payments' for tax year ended 5th April 2017
<b>5th April</b>	End of tax year
MONTHLY DATES	
<b>19th of month</b>	Deadline for postal remittance of PAYE, NICs and CIS to HMRC
<b>22nd of month</b>	Deadline for electronic payments of PAYE, NICs and CIS to HMRC
USEFUL DATES FOR BUSINESSES	
<b>Accounts</b>	Usually due to be filed at Companies House nine months after the year end date. For example, if accounts run to December 2017, the deadline will be 30th September 2018.
<b>Corporation Tax Payment</b>	The payment of tax is due nine months and 1 day after the year end date. Using the example above, the payment of tax for 31st December 2017 accounting period will be due on 1st October 2018.
<b>Corporation Tax Filing</b>	On the anniversary of the year end period. 31st December 2017 year end return will be due for filing at HMRC on 31st December 2018.
<b>VAT Returns</b>	Quarterly returns are due to be electronically filed 1 month and 7 days after the end date of the period. For example, Jan-Mar VAT Return is due for filing on 7th May.
<b>VAT Payments</b>	Payments are due electronically on the filing deadline date (see above). However, if you pay by direct debit the payment is usually taken a few days later.