

2018/2019 CALENDAR

ANNUAL DATES	
6th April	First day of new tax year
19th April	Deadline for postal payments to reach HMRC for previous tax year
22nd April	Deadline for electronic payments to be cleared with HMRC for Previous tax year
31st May	Last date to provide employees with their P60
6th July	Deadline for P9D, P11D, P11D(b) for previous tax year
19th July	Payment of class 1A NIC for benefits to employees and directors
31st July	Deadline for 2nd Self-Assessment payment on account for previous tax year
5th October	Deadline to notify chargeability of Income Tax/Capital Gains Tax for 2017/2018
19th October	Payment of tax and Class 1B NIC for PSAs (PAYE Settlement Arrangements)
31st October	Deadline for paper submission of Self-Assessment for previous tax year
31st January	Deadline for online submission of Self-Assessment for previous tax year
31st January	Deadline for paying Self-Assessment payment on account for tax year ended 5th April 2019
31st January	Deadline for paying Self-Assessment 'balancing payments' for tax year ended 5th April 2018
5th April	End of tax year
MONTHLY DATES	
19th of month	Deadline for postal remittance of PAYE, NICs and CIS to HMRC
22nd of month	Deadline for electronic payments of PAYE, NICs and CIS to HMRC
USEFUL DATES FOR BUSINESSES	
Accounts	Usually due to be filed at Companies House nine months after the year end date. For example, if accounts run to December 2018, the deadline will be 30th September 2019.
Corporation Tax Payment	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 2018 accounting period will be due on 1st October 2019.
Corporation Tax Filing	On the anniversary of the year end period. 31st December 2018 year end return will be due for filing at HMRC on 31st December 2019.
VAT Returns	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.
VAT Payments	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.