

# Key deadlines and dates

2021 / 2022 tax year

## April

Date	Deadline
1 April 2021	2021/22 financial year begins for Corporation Tax
5 April 2021	<ul style="list-style-type: none"> <li>2020/21 tax year ends for Income and Capital Gains Tax</li> <li>2020/21 deadline for pension contributions and ISA investments</li> </ul>
6 April 2021	<ul style="list-style-type: none"> <li>2021/22 tax year begins.</li> <li>Updates to minimum wage, tax rates and pensions will come into force</li> <li>Reforms for IR35 contractors and freelancer rules.</li> </ul>
7 April 2021	VAT returns and electronic payment for quarter ending 28th February 2021.
14 April 2021	<ul style="list-style-type: none"> <li>Submit forms and pay tax due for CT61 period to 31 March 2021.</li> <li>Quarterly corporation tax instalment due for large companies depending on accounting year end.</li> </ul>
19 April 2021	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 April 2021	Monthly and quarterly deadline for electronic remittance of CIS, NICs and PAYE to HMRC
30 April 2021	Annual Tax on Enveloped Dwellings (ATED) return deadline for year 1 April 2021 to 31 March 2022.

## May

Date	Deadline
1 May 2021	Due date for payment of Corporation Tax liabilities for period ended 31 July 2020 for SMEs not liable to pay by instalment.
3 May 2021	Deadline for submitting printed form P46 (Car) for quarter ending 5 April 2021.
7 May 2021	Deadline for VAT returns and payments of Accounting Quarter period ending 31 March 2021.
14 May 2021	Deadline for corporation tax instalment for large companies, depending on accounting year end.
19 May 2021	Employer Annual Return P35 and P14 deadline for the previous tax year ending 5th April 2021.
19 May 2021	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 May 2021	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC
31 May 2021	<ul style="list-style-type: none"> <li>Give a P60 to all employees on your payroll</li> <li>Companies House to receive private company accounts with 31 August 2020 year end and public limited company accounts with 30 November year end.</li> <li>Corporation tax self-assessment returns for companies with accounting periods to 31 May 2020 should be submitted to HMRC.</li> </ul>

## June

Date	Deadline
1 June 2021	Payment of Corporation Tax for period ended 31 August 2020
7 June 2021	VAT returns and payment Accounting Quarter period ending 30 April 2021 if filed online.
14 June 2021	Corporation Tax quarterly instalment for "very large" companies with year end 31 March 2022.
19 June 2021	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 June 2021	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC
30 June 2021	<ul style="list-style-type: none"> <li>CT61 quarterly period ends</li> <li>Tax Credit Renewal packs should be received.</li> </ul>

## August

Date	Deadline
1 August 2021	Due date for payment of Corporation Tax for period ended 31 October 2020
2 August 2021	Deadline for submitting P46 (Car) for quarter ending 5 July 2021.
7 August 2021	Deadline for VAT returns and payments of Accounting Quarter period ending 30 June 2021.
19 August 2021	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 August 2021	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC.

## July

Date	Deadline
1 July 2021	PAYE Settlement Agreement (PSA)
6 July 2021	<ul style="list-style-type: none"> <li>Submit P11D and P9D forms online to HMRC.</li> <li>Form 42 and other related documentation related to employee share-related benefits.</li> </ul>
7 July 2021	VAT returns and payments of Accounting Quarter period ending 31 May 2021.
14 July 2021	Income tax due date for CT61 period to 30 June 2021.
19 July 2021	Monthly deadline for postal payments of CIS, Class 1 A NICs and PAYE to HMRC
22 July 2021	Monthly deadline for electronic remittance of CIS, Class 1 A NICs and PAYE to HMRC
31 July 2021	<ul style="list-style-type: none"> <li>Second Payment on Account (POA) for Income Tax for 2020-21.</li> <li>PAYE settlement agreement submission date</li> <li>Tax Credit Renewal Pack must be returned by today.</li> </ul>

## September

Date	Deadline
1 September 2021	Payment of Corporation Tax for period ended 30 November 2020.
7 September 2021	VAT returns and payments of Accounting Quarter period ending 31 July 2021.
14 September 2021	Corporation Tax quarterly instalment for "very large" companies with year ending 31 March 2022.
19 September 2021	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 September 2021	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC
30 September 2021	CT61 quarterly period ends.

## November

Date	Deadline
1 November 2021	Payment of Corporation Tax for period ended 31 January 2021.
2 November 2021	Submitting P46 (Car) for quarter ending 5 October 2021.
7 November 2021	VAT returns and payments of Accounting Quarter period ending 30 September 2021.
19 November 2021	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC.
22 November 2021	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC.

## October

Date	Deadline
1 October 2021	Payment of Corporation Tax for period ended 31 December 2020.
5 October 2021	<ul style="list-style-type: none"> <li>Capital Gains deadline for non self assessment for 2020/21.</li> <li>CWF1 form to be filled for self employment or SA1 for non-self-employed income.</li> <li>Form SA401 is available for partners.</li> </ul>
7 October 2021	VAT returns and payments of Accounting Quarter period ending 31 August 2021.
14 October 2021	Income tax due date for CT61 period to 30 September 2021.
19 October 2021	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 October 2021	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC
31 October 2021	Paper submission of Self Assessment tax returns for tax year ended 5 April 2021 to be received by HMRC.

# December

Date	Deadline
1 December 2021	Payment of Corporation Tax for period ended 28 February 2021.
7 December 2021	VAT returns and payments of Accounting Quarter period ending 31 October 2021.
14 December 2021	Corporation Tax quarterly instalment for "very large" companies with yearend 31 March 2022.
19 December 2021	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 December 2021	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC
30 December 2021	<ul style="list-style-type: none"><li>• Deadline for online submission of Self Assessment tax returns for tax year ended 5 April 2021.</li><li>• Where tax return liability is less than £3,000, file by this date for tax to be collected via your tax code.</li></ul>
31 December 2021	<ul style="list-style-type: none"><li>• File Corporation Tax for companies with 31 December 2020 year end.</li><li>• File company accounts with Companies House for limited companies with 31 March 2020 year end.</li></ul>

## January 2022

Date	Deadline
1 January 2022	Payment of Corporation Tax for period ended 31 March 2021
7 January 2022	VAT returns and payments of Accounting Quarter period ending 30 November 2021
14 January 2022	Income tax due date for CT61 period to 31 December 2021
19 January 2022	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 January 2022	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC
31 January 2022	<ul style="list-style-type: none"> <li>Filing Self Assessment Tax Returns for tax year ended 5 April 2021 and 2020/21 Capital Gains Tax.</li> <li>Balancing payment of tax due for 2020-21 and first Payment on Account for Income Tax for 2021/22</li> </ul>

## April 2022

Date	Deadline
1 April 2022	2022 financial year begins
5 April 2022	2021/22 tax year ends
6 April 2022	2022/22 tax year begins

## February 2022

Date	Deadline
1 February 2022	Payment of Corporation Tax for period ended 30 April 2021
2 February 2022	Submitting P46 (Car) for quarter ending 5 January 2022
7 February 2022	VAT returns and payments of Accounting Quarter period ending 31 December 2021
9 February 2022	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 February 2022	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC

## March 2022

Date	Deadline
7 March 2021	VAT returns and payments of Accounting Quarter period ending January 2022
14 March 2021	Corporation Tax quarterly instalment for "very large" companies with year end 31 March 2022 and year end 31 December 2022
19 March 2021	Monthly deadline for postal payments of CIS, NICs and PAYE to HMRC
22 March 2021	Monthly deadline for electronic remittance of CIS, NICs and PAYE to HMRC
31 March 2021	Corporation tax returns filed by companies with 31 March 2021 year end

# Thank you

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