

# IMPORTANT DATES AND DEADLINES FOR THE 2022/2023 TAX YEAR

By Spondoo Accountants

 Spondoo

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# APRIL

DATE	DEADLINE
1 April 2022	Corporation Tax payment: 30 June 2021 year ends
5 April 2022	<ul style="list-style-type: none"><li>• 2021-22 tax year ends</li><li>• P46(car) electronic: quarter to 5 April 2022</li><li>• Deadline to pay voluntary Class 2 or Class 3 National Insurance for 2015-16</li></ul>
6 April 2022	2022-23 tax year begins
7 April 2022	Online VAT return submission and payment for month-end or quarter 28 February 2022.
14 April 2022	CT61: return and payment for quarter ended 31 March
19 April 2022	<ul style="list-style-type: none"><li>• PAYE, NIC and CIS payment (postal): month-end 5 April 2022</li><li>• PAYE, NIC and CIS payment (postal): quarter-end 5 April 2022</li><li>• CIS return: payments made to subcontractors in the month to 5 April 2022</li></ul>
22 April 2022	<ul style="list-style-type: none"><li>• PAYE, NIC and CIS payment (electronic): month-end 5 April 2022.</li><li>• PAYE, NIC and CIS payment (electronic): quarter-end 5 April 2022.</li></ul>
30 April 2022	<ul style="list-style-type: none"><li>• Corporation Tax returns: 30 April 2021 year ends</li><li>• Annual Tax on Enveloped Dwellings: return and payment (or relief declaration) for properties within the scope of ATED on 1 April</li><li>• Non-resident landlord scheme: payment of tax for the quarter ended 31 March 2022</li><li>• Inheritance Tax: payment of IHT on lifetime transfers between 6 April and 30 September 2021</li></ul>

**DATE****DEADLINE**

1 May 2022	<ul style="list-style-type: none"><li>• Corporation Tax payment for the 31 July 2021 year ends.</li><li>• VAT fuel scale charge: new rates apply from the next VAT period beginning on or after 1 May 2022.</li></ul>
3 May 2022	P46(car) paper: quarter to 5 April 2022
5 May 2022	<ul style="list-style-type: none"><li>• Employment intermediaries report for the quarter to 5 April 2022.</li><li>• Employment intermediaries: remove a report for the quarter to 5 January 2022.</li></ul>
6 May 2022	VAT return payment for the month-end or quarter 31 March 2022.
7 May 2022	Online VAT return submission for the month-end or quarter 31 March 2022.
19 May 2022	<ul style="list-style-type: none"><li>• Postal - PAYE, NIC and CIS payment for the month-end 5 May 2022.</li><li>• CIS return payments made to subcontractors in the month to 5 May 2022.</li></ul>
20 May 2022	Electronic - PAYE, NIC and CIS payment for the month-end 5 May 2022.
31 May 2022	<ul style="list-style-type: none"><li>• Corporation Tax returns for the 31 May 2021 year ends.</li><li>• VAT annual accounting: 31 March stagger VAT return and balancing payment.</li><li>• Issue P60 forms to employees.</li><li>• Provide statement to employees of specified information for payrolled benefits</li></ul>

# MAY

# JUNE

<b>DATE</b>	<b>DEADLINE</b>
1 June 2022	<ul style="list-style-type: none"><li>• Corporation Tax payment for the 31 August 2021 year ends</li><li>• Advisory fuel rates for company car drivers.</li></ul>
7 June 2022	Online VAT return submission and payment for the month-end or quarter 30 April 2022.
17 June 2022	Postal PAYE, NIC and CIS payment for the month-end 5 June 2022.
19 June 2022	CIS return payments made to subcontractors in the month to 5 June 2022.
1 June 2022	Electronic - PAYE, NIC and CIS payment for the month-end 5 June 2022
30 June 2022	<ul style="list-style-type: none"><li>• Corporation Tax returns for the 30 June 2021 year ends.</li><li>• VAT partial exemption for annual adjustment due this quarter for 31 March stagger.</li><li>• VAT annual accounting for 30 April stagger VAT return and balancing payment.</li></ul>

DATE	DEADLINE
1 July 2022	Corporation Tax payment for the 30 September 2021 year ends.
4 July 2022	Employment related securities - Take advantage of unrecovered PAYE on notional payments to avoid tax charge under s.222 ITEPA 2003.
5 July 2022	<ul style="list-style-type: none"> <li>• Deadline to agree ON PAYE Settlement Agreement for 2021-22.</li> <li>• Non-resident landlord scheme: annual return to HMRC and certificate NRL6 to landlord.</li> </ul>
6 July 2022	<ul style="list-style-type: none"> <li>• Employee benefits: P11D and P11D(b) for 2021-22.</li> <li>• Employee benefits: take advantage of non-payrolled benefits provided in 2021-22.</li> <li>• Employment-related securities: 2021-22 ERS annual return.</li> <li>• Employee share schemes - registration of schemes established in 2021-22.</li> <li>• Termination payments and benefits: 2021-22 termination payments and benefits report.</li> </ul>
7 July 2022	<ul style="list-style-type: none"> <li>• EFRBS: return of non-cash benefits provided to retired employees in 2021-22.</li> <li>• Online VAT return submission and payment for the month-end or quarter 31 May 2022.</li> </ul>
14 July 2022	CT61 return and payment for quarter ended 30 June
19 July 2022	<p>Postal - PAYE, NIC and CIS payment for the month-end and quarter end 5 July 2022.</p> <p>Postal Employee benefits payment of 2021-22 Class 1A NIC.</p> <p>CIS return payments made to subcontractors in the month to 5 July 2022</p>
22 July 2022	<ul style="list-style-type: none"> <li>• Electronic - PAYE, NIC and CIS payment for the month-end and quarter end 5 July 2022.</li> <li>• Electronic Employee benefits payment of 2021-22 Class 1A National Insurance Contributions.</li> </ul>
29 July 2022	Plastic Packaging Tax return and payment for the quarter-end 30 June.
30 July 2022	Non-resident landlord scheme payment of tax for the quarter ended 30 June 2022.
31 July 2022	<ul style="list-style-type: none"> <li>• Corporation Tax returns for the 31 July 2021 year ends.</li> <li>• VAT partial exemption - annual adjustment due this quarter for 30 April stagger.</li> <li>• VAT annual accounting - 31 May stagger VAT return and balancing payment.</li> <li>• Self Assessment on the second 2021-22 payment on account.</li> <li>• Pensions: inform scheme administrator to pay Annual allowance charge for 2020-21.</li> </ul>

# JULY

# AUGUST

DATE	DEADLINE
1 August 2022	Corporation Tax payment for the 31 October 2021 year ends.
2 August 2022	P46(car) electronic or paper for the quarter to 5 July 2022.
5 August 2022	<ul style="list-style-type: none"><li>• Employment intermediaries to report for the quarter to 5 July 2022.</li><li>• Employment intermediaries to produce a report for the quarter to 5 April 2022.</li><li>• VAT return payment for the month or quarter-end 30 June 2022.</li></ul>
7 August 2022	Online VAT return submission for the month or quarter-end 30 June 2022.
19 August 2022	<ul style="list-style-type: none"><li>• Postal - PAYE, NIC and CIS payment for the month-end 5 August 2022.</li><li>• CIS return payments made to subcontractors in the month to 5 August 2022.</li></ul>
22 August 2022	Electronic - PAYE, NIC and CIS payment for month-end 5 August 2022.
31 August 2022	<ul style="list-style-type: none"><li>• Corporation Tax returns: 31 August 2021 year ends.</li><li>• VAT partial exemption: annual adjustment due this quarter for 31 May stagger.</li></ul>

# SEPTEMBER

DATE	DEADLINE
1 September 2022	<ul style="list-style-type: none"><li>• Corporation Tax payment: 30 November 2021 year ends.</li><li>• Advisory fuel rates for company car drivers.</li></ul>
7 September 2022	Online VAT return submission and payment for the month or quarter-end 31 July 2022.
1 September 2022	<ul style="list-style-type: none"><li>• Postal PAYE, NIC and CIS payment for the month-end 5 September 2022</li><li>• CIS return payments made to subcontractors in the month to 5 September 2022.</li></ul>
22 September 2022	Electronic PAYE, NIC and CIS payment for the month-end 5 September 2022.
30 September 2022	Corporation Tax returns for the 30 September 2021 year ends.

# OCTOBER

<b>DATE</b>	<b>DEADLINE</b>
1 October 2022	Corporation Tax payment for the 31 December 2021 year ends.
5 October 2022	Inform HMRC of 2021-22 Self-Assessment Chargeability.
7 October 2022	Online VAT return submission and payment for the month or quarter-end 31 August 2022
14 October 2022	CT61 return and payment for the quarter ended 30 September.
19 October 2022	<ul style="list-style-type: none"><li>• Postal - PAYE, NIC and CIS payment for the month-end 5 October 2022.</li><li>• Postal PAYE settlement agreement payment of 2021-22 Class 1B NIC and tax.</li><li>• CIS return payments made to subcontractors in the month to 5 October 2022.</li></ul>
22 October 2022	<ul style="list-style-type: none"><li>• Electronic PAYE, NIC and CIS payment for the month-end and quarter end 5 October 2022.</li><li>• Electronic PAYE settlement agreement payment of 2021-22 Class 1B NIC and tax.</li></ul>
30 October 2022	Non-resident landlord scheme payment of tax for the quarter ended 30 September 2022.
31 October 2022	<ul style="list-style-type: none"><li>• Plastic Packaging Tax return and payment quarter-end 30 September.</li><li>• Corporation Tax returns: 31 October 2021 year ends.</li><li>• Self Assessment: 2021-22 paper tax returns.</li></ul>



# NOVEMBER

DATE	DEADLINE
1 November 2022	Corporation Tax payment: 31 January 2022 year ends
2 November 2022	P46(car) electronic or paper: quarter to 5 October 2022
5 November 2022	<ul style="list-style-type: none"><li>• Employment intermediaries to report for the quarter to 5 October 2022.</li><li>• Employment intermediaries to produce a report for the quarter to 5 July 2022.</li></ul>
7 November 2022	Online VAT return submission and payment for the month or quarter-end 30 September 2022.
19 November 2022	<ul style="list-style-type: none"><li>• Postal - PAYE, NIC and CIS payment for the month-end 5 November 2022.</li><li>• CIS return payments made to subcontractors in the month to 5 November 2022.</li></ul>
22 November 2022	Electronic PAYE, NIC and CIS payment for the month-end 5 November 2022.
30 November 2022	Corporation Tax returns for the 30 November 2021 year ends.

# DECEMBER

<b>NAME</b>	<b>DEADLINE</b>
1 December 2022	Corporation Tax payment for the 28 February 2022 year ends. Advisory fuel rates for company car drivers.
7 December 2022	Online VAT return submission and payment for the month or quarter-end 31 October 2022.
19 December 2022	Postal PAYE, NIC and CIS payment for the month-end 5 December 2022. CIS return payments made to subcontractors in the month to 5 December 2022.
22 December 2022	Electronic PAYE, NIC and CIS payment for the month-end 5 December 2022
30 December 2022	Self Assessment payment of 2021-22 tax via PAYE coding out online return submission.
31 December 2022	Corporation Tax returns for the 31 December 2021 year ends

DATE	DEADLINE
1 January 2023	Corporation Tax payment for the 31 March 2022 year ends.
7 January 2023	Online VAT return submission and payment for the month-end or quarter 30 November 2022.
14 January 2023	CT61 return and payment for quarter ended 31 December.
19 January 2023	Postal - PAYE, NIC and CIS payment for the month-end 5 January 2023. Postal - PAYE, NIC and CIS payment for the quarter-end 5 January 2023. CIS return payments made to subcontractors in the month to 5 January 2023.
21 January 2023	Electronic PAYE, NIC and CIS payment (electronic) for the month-end 5 January 2023. Electronic PAYE, NIC and CIS payment for the quarter-end 5 January 2023.
30 January 2023	Non-resident landlord scheme for payment of tax for the quarter ended 31 December 2022.
31 January 2023	<ul style="list-style-type: none"> <li>• Corporation Tax returns for the 31 January 2022 year ends.</li> <li>• Self Assessment 2021-22 online tax returns.</li> <li>• Self Assessment amendments to 2020-21 tax returns</li> <li>• Self Assessment 2021-22 balancing payment.</li> <li>• Self Assessment first 2022-23 payment on account</li> <li>• Self Assessment file outstanding 2018-19 returns to displace a determination.</li> <li>• Notify HMRC of liability to Class 2 National Insurance where self-employment commenced in 2021-22.</li> <li>• National Insurance Form CA72A (deferral) for the self-employed</li> <li>• IR35: amend or correct 2021-22 deemed payment on employer return and pay any balance of PAYE/NIC</li> <li>• EFRBS report schemes starting in 2021-22</li> <li>• Plastic Packaging Tax: return and payment quarter-end 31 December</li> </ul>

# JANUARY

# FEBRUARY

<b>NAME</b>	<b>DEADLINE</b>
1 February 2023	Corporation Tax payment for the 30 April 2022 year ends
2 February 2023	P46(car) electronic or paper: quarter to 5 January 2023
5 February 2023	<ul style="list-style-type: none"><li>• Employment intermediaries to report for the quarter to 5 January 2023.</li><li>• Employment intermediaries to remove a report for the quarter to 5 October 2022.</li></ul>
7 February 2023	Online VAT return submission and payment for the month-end or quarter 31 December 2022.
14 February 2023	National Insurance Form CA72A (deferral) for the employed.
17 February 2023	Postal PAYE, NIC and CIS payment for the month-end 5 February 2023.
19 February 2023	CIS return payments made to subcontractors in the month to 5 February 2023.
22 February 2023	Electronic - PAYE, NIC and CIS payment for the month-end 5 February 2023.
28 February 2023	Corporation Tax returns for 28 February 2022 year ends.

# MARCH

<b>DATE</b>	<b>DEADLINE</b>
1 March 2023	<ul style="list-style-type: none"><li>• Corporation Tax payment for the 31 May 2022 year ends.</li><li>• Advisory fuel rates for company car drivers.</li></ul>
7 March 2023	Online VAT return submission and payment for the month-end or quarter 31 January 2023.
17 March 2023	PAYE, NIC and CIS payment (postal): month-end 5 March 2023
19 March 2023	CIS return payments made to subcontractors in the month to 5 March 2023.
22 March 2023	Electronic - PAYE, NIC and CIS payment for the month-end 5 March 2023.
30 March 2023	<ul style="list-style-type: none"><li>• Corporation Tax returns: 31 March 2022 year ends.</li><li>• Annual Tax on Enveloped Dwellings - amend ATED returns for year to 31 March 2022.</li></ul>



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