

Key HMRC & Companies House Filing and in-force dates for small businesses

APRIL

- 5/4 - Send electronic P46(car)
- 6/4 - Start of new tax year, new rules into effect.
- 30/4 - Daily late filing penalties for previous year self-assessment.
- National minimum and living wage increases.

MAY

- 3/5 - Send printed P46(car)
- 31/5 - Provide each employee with a P60.

JULY

- 6/7 - Submit P11D, P11D(b). Provide employees with copies, submit employee share scheme annual return for 16/17.
- 31/7 - Second self-assessed tax instalment due.

AUGUST

- 2/8 - Send P46(car)

SEPT

- 30/9 - Reclaim VAT on supplies from other EU countries if not already claimed in your regular VAT return..

OCT

- 19/10 - Income tax and NI due under voluntary PAYE Settlement agreement.
- 31/10 - Self-assessment tax return deadline for paper returns year ending 5 April.

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NOV

2/11 - Send P46(car)

DEC

- 30/12 - Deadline for online tax returns if you require HRC to collect underpayment through your PAYE tax code.

JAN

- 31/1 -Online self-assessment tax return deadline.

Automatic late filing penalty if you fail to file by this date

FEB

- 2/2- Send P46(car)

MARCH

- 1/3 -Penalty and interest charges now applied if you didn't pay your 16/17 year self-assessment tax bill allowance.

GENERAL

- 1st of the month - Deadline for paying corporation tax(for tax years that end nine months before)
- 22nd of month. Deadline for electronic submission of PAYE and NICs.