

Key 2021/22 tax year dates for small businesses

A list of key HMRC and Companies House filing and in-force dates.

Apr

Submit final full payment submission and/or employer payment summary for 2019/20. Statutory pay rates increase. National minimum and national living wages increase.


4 Deadline for registering to payroll benefits and expenses online for 2020/21.

5 Send electronic P46 (Car) for quarter ending 5 April.

6 Start of new tax year. New tax rates come into effect.

30 Daily late filing penalties for 2018/19 self-assessment tax return.

Also: **5** Easter Monday • **23** St George's Day




May

3 Send printed P46 (Car) for quarter ending 5 April.

31 Give each of your employees a P60. Give each employee details of their payrolled benefits for 2019/20.

Also: **3** Bank Holiday • **31** Bank Holiday



Jul

5 Agree terms of HMRC PAYE Settlement Agreement for 2019/20.

6 Submit P11D (non payrolled only), P11D(b). Give copies to employees. Submit employee share scheme annual return for 2019/20.


19 Pay Class 1A NICs on 2018/19 taxable benefits and award schemes.

31 Second self-assessed tax instalment due. Additional surcharge on unpaid 2018/19 income tax. Additional late filing penalty for 2018/19 tax return.

Aug

2 Send P46 (Car) relating to the first quarter ending 5 July.

Also: **31** Bank Holiday



Sept

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

Also: **22** Autumn begins




Oct

5 Deadline for registering income not fully taxed or any capital gains tax liabilities for the 2019/20 tax year.

19 Income tax and NI due under a voluntary PAYE Settlement Agreement paid to HMRC electronically.

31 Self-assessment tax return deadline for paper returns for the year ended 5 April.

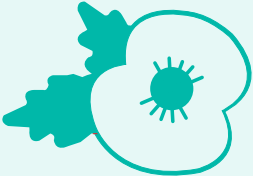
Also: **28** Clocks go back • **31** Halloween



Nov

2 Send P46 (Car) relating to the quarter ending 5 October.


Also: **28** Remembrance Sunday • **30** St Andrew's Day



Dec

30 Deadline for online tax returns if you want HMRC to collect any underpayment through your PAYE tax code.


Also: **21** Winter begins • **27 & 28** Bank Holiday



Jan

31 Online self-assessment 2019/20 tax return deadline. Automatic late filing penalty for failure to file by this date. First instalment of self-assessment tax payable. Balance of your 2019/20 self-assessment tax due. Additional penalty for failure to file 2018/19 self-assessment tax return.


Also: **3** Bank Holiday • **25** Burns Night



Feb

2 Send P46 (Car) relating to the quarter ending 5 January.

Also: **1** Chinese New Year • **14** Valentine's Day



Mar

1 Penalty and interest charges applied if you've not paid your 2019/20 self-assessment tax bill balance.

Also: **1** St David's Day • **17** St Patrick's Day • **20** Spring begins • **27** Mother's Day • **27** Clocks go forward



Regular monthly deadlines

1 Deadline for paying corporation tax (for tax years ended nine months previously).

Payment deadlines for CIS, PAYE and NICS for the tax month or tax quarter ending on day 6 in the current month:

19 Postal deadline

22 Online deadline

Last day of the month

Deadline for submitting corporation tax return for tax year that ended on the same date the year before.

Deadline for submitting company accounts with Companies House (nine months after company year-end).