

Key 2017/18 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 2016/17. Statutory pay rates increase. National minimum and national living wages increase.
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 2015/16 self-assessment tax return.



Also: **23** St George's Day • **23** London Marathon

May

3 Send printed P46 (Car) for quarter ending 5 April.
31 Give each of your employees a P60.

Also: **1** Bank Holiday • **27** FA Cup final • **29** Bank Holiday



Jul

5 Agree terms of HMRC PAYE Settlement Agreement for 2016/17.
6 Submit P11D, P11D(b). Give copies to employees. Submit employee share scheme annual return for 2016/17.
19 Pay Class 1A NICs on 2016/17 taxable benefits and award schemes.
31 Second self-assessed tax instalment due. Additional surcharge on unpaid 2015/16 income tax. Additional late filing penalty for 2015/16 tax return.

Also: **1-23** Cycling Tour de France • **3-16** Wimbledon

Aug

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

Also: **28** Bank Holiday



Sept

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

Also: **3-10** Cycling Tour of Britain • **22** Autumn begins



Oct

5 Deadline for registering income not fully taxed or any capital gains tax liabilities for the 2016/17 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.

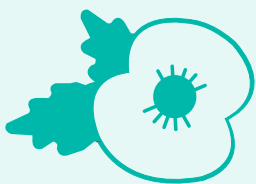
Also: **29** Clocks go back • **31** Halloween



Nov

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

Also: **12** 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 • **25 & 26** Bank Holiday



Jan

31 Online self-assessment tax return deadline. Automatic late filing penalty for failure to file by this date. First instalment of self-assessment tax payable. Balance of your 2016/17 self-assessment tax due. Additional penalty for failure to file 2015/16 self-assessment tax return.

Also: **1** Bank Holiday • **25** Burns Night



Feb

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

Also: **13** Pancake Day • **14** Valentine's Day • **16** Chinese New Year



Mar

1 Penalty and interest charges applied if you've not paid your 2016/17 self-assessment tax bill balance.

Also: **1** St David's Day • **11** Mother's Day • **17** St Patrick's Day • **20** Spring begins • **25** Clocks go forward



Regular monthly deadlines

1 Deadline for paying corporation tax (for tax years ended nine months previously).
19 Postal deadline for PAYE and NICs for the month (or quarters ending January, April, July or October).
22 Online deadline for PAYE and NICs for the month (or quarters ending January, April, July or October).

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).