



BALANCED FINANCE

2020/21 Tax Year - Key Dates



CIMA[®]
Practising Certificate Holder



Women in Business

2020-2021

Tax Year Calendar - Key Dates

April '20

M	T	W	T	F	S	S
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May '20

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June '20

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July '20

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August '20

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September '20

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October '20

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November '20

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December '20

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January '21

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February '21

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March '21

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April '21

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April '20

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- 6 April** New CO2 emissions rules apply for company cars. Different rates now apply for cars registered on or after 6 April 2020.
- 6 April** Employment allowance will increase to £4,000pa.
NOTE: All employers must now claim the employment allowance using their payroll software. We normally set this up when you are eligible, but please feel free to check with your Finance Manager.
- 7 April** Electronic VAT return and payment due for VAT quarter ended 29 February 2020.
NOTE: If you can't pay all the VAT due pay as much as you can as this will reduce potential VAT surcharges. Click [here](#) for more information.
- 14 April** CT61 for the quarter ended 31 March 2020 for companies with income tax etc. payments to report.
NOTE: This is relevant if your company pays interest on loans other than those from UK banks, annuities or patent royalties
- 30 April** Deadline for submission of annual tax on enveloped dwellings ATED return for 2020/21, and any liability to be paid.
NOTE: This may be relevant if your company/partnership owns a residential property
- 30 April** Last date to file 2018/19 tax return before incurring £10 per day penalty (for up to 90 days).

May '20

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2 May

P46 (car) deadline for the quarter to 5 April 2020.

NOTE: This form is only required when you first start to provide or permanently withdraw use of a car to an employee.

5 May

Employment Intermediaries quarterly return due for the quarter to 5 April 2020.

NOTE: An intermediary is any person who makes arrangements for an individual to work for a third party or pay for work done for a third party

7 May

Electronic VAT return and payment due for VAT quarter ended 31 March 2020.

31 May

Deadline to issue P60s for 2019/20 to employees.

NOTE: P60s can be issued electronically. There is no need to send a paper copy.

June '20

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7 June

Electronic VAT return and payment due for VAT quarter ended 30 April 2020.

July '20

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- 6 July Deadline to file forms P11D and P11D(b) for 2019/20 to HMRC.
NOTE: This is relevant if you're an employer and provide expenses or benefits to employees or directors. We will get in touch in April to find out if this is relevant to you
- 6 July Deadline to submit employment related securities returns to HMRC.
NOTE: This may be relevant if you issued shares to one or more of your employees/directors during the tax year 2019/20.
- 6 July Deadline to agree PAYE settlement agreement with HMRC for 2019/20 employee benefits in kind.
NOTE: Click [here](#) to find out more
- 7 July Electronic VAT return and payment due for VAT quarter ended 31 May 2020.
- 14 July CT61 for the quarter ended 31 June 2020 for companies with income tax etc. payments to report.
- 19 July Deadline to pay Class 1A NIC for 2019/20, unless paying electronically in which case the deadline is extended to 22 July.
- 31 July Last date to submit overdue self-assessment tax returns for 2018/19 to avoid penalty of £300 or 5% of tax overdue, whichever is higher.
- 31 July Last date to pay any self-assessment tax owing for 2018/19 before a second automatic 5% late payment penalty applies.
- 31 July Self-assessment second payment on account for 2019/20 due.

August '20

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- 2 August** P46 (car) deadline for the quarter to 5 July 2020.
- 5 August** Employment Intermediaries quarterly return due for the quarter to 5 July 2020
- 7 August** Electronic VAT return and payment due for VAT quarter ended 30 June 2020.

September '20

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7 September

Electronic VAT return and payment due for VAT quarter ended 31 July 2020.

October '20

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- 1 October New domestic reverse charge for construction services scheduled to apply.
- 1 October Payment deadline for corporation tax for companies with accounting periods ended 31 December 2019.
NOTE: Payment is due nine months and one day after the end of an accounting period even if it is for less than a year.
- 5 October Deadline to notify HMRC that you have a tax liability for 2019/20 where you do not currently submit tax returns.
- 7 October Electronic VAT return and payment due for VAT quarter ended 31 August 2020.
- 14 October CT61 for the quarter ended 30 September 2020 for companies with income tax etc. payments to report.
- 22 October Deadline to pay Class 1B NI due under PAYE settlement agreement for 2019/20
- 31 October Deadline to file paper self-assessment returns for 2019/20

November '20

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- 2 November P46 (car) submission deadline for employers for quarter to 5 October 2020
- 5 November Employment Intermediaries quarterly return due for the quarter to 5 October 2020
- 7 November Electronic VAT return and payment due for VAT quarter ended 30 September 2020

December '20

M	T	W	T	F	S	S
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- 7 December** Electronic VAT return and payment due for VAT quarter ended 31 October 2020.
- 30 December** Deadline to file self-assessment return for 2019/20 if you want to pay any tax you owe by extra PAYE deductions from your salary in 2021/22.
- 31 December** Corporation tax return filing deadline for companies with 31 December 2019 year end.
NOTE: The filing deadline for corporation tax is twelve months following the end of the accounting period.

January '21

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- 1 January Corporation tax due for companies with accounting periods ending 31 March 2019
- 7 January Electronic VAT return and payment due for quarter ended 30 November 2019
- 14 January CT61 for the quarter ended 31 December 2019 for companies with income tax etc. payments to report.
- 31 January Filing deadline for self-assessment tax returns for 2018/19, where submitted electronically.
NOTE: If you do not submit your form on time you will be liable to a £100 penalty, even if you do not owe any tax.
- 31 January Self-assessment balancing payment for 2019/20 and first payment on account for 2020/21 due.
NOTE: You can ask HMRC to reduce these if you expect your 2020/21 tax bill will be lower than that for 2019/20.
- 31 January Deadline for amending self-assessment tax returns for tax year 2018/19.
- 31 January Last date to file your overdue 2018/19 self-assessment return to avoid a penalty of at least £300.
- 31 January Last date to pay any self-assessment tax you still owe for 2018/19 to avoid a third penalty equal to 5% of the unpaid tax.
- 31 January Any PAYE tax and NI for deemed payment under IR35 due for 2019/20.

February '21

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- 1 February** P46 (car) deadline for the quarter to 5 January 2020
- 5 February** Employment Intermediaries return due for the quarter to 5 January 2020.
- 7 February** Electronic VAT return and payment due for the quarter ended 31 December 2019.

March '21

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1 March

Last date to pay any self-assessment tax owing for 2019/20 before an automatic 5% late payment penalty applies.

NOTE: If you agree a “time to pay arrangement” before this date HMRC will usually forego the 5% penalty if you keep to the agreement.

7 March

Electronic VAT return and payment due for VAT quarter ended 31 January 2020.

31 March

Corporation tax return filing deadline for companies with 31 March 2019 year end

April '21

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5 April

Last day of 2019/20 tax year.

NOTE: Final chance to top up ISAs and pay pension contributions for 2019/20.

5 April

Deadline to register with HMRC to tax benefits in kind through your payroll for 2021/22.

NOTE: Register online through your HMRC employer's account