

The background is a light pink color with several large, overlapping geometric shapes in dark blue, red, and green. A central yellow circle contains the text 'Chickp.'. To the right of the circle, the title 'Tax Calendar 2021: Key Deadlines and Dates' is written in a dark blue font.

Chickp.

Tax Calendar 2021:
Key Deadlines and Dates

2021

Tax Calendar – Key Deadlines and Dates



January '21						
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April '21						
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June '21						
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November '21						
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December '21						
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January '21						
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Date	Task
1 January	Corporation tax due for companies with accounting periods ending 31 March 2020. Tip. Payment is due nine months and one day after the end of an accounting period even if it is for less than a year.
1 January	First day after the end of the post-Brexit transitional period. There will be major changes to the way any cross-border trade is carried out between the UK and the EU and you may need to change your systems accordingly. Click here for more information.
7 January	Electronic VAT return and payment due for quarter ended 30 November 2020. Tip. 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 January	CT61 for the quarter ended 31 December 2020 for companies with income tax etc. payments to report. Click here for more information.
14 January	Deadline for employers to make a claim for furlough days in December.
29 January	Deadline for filing claim for third Self-Employment Income Support Scheme. Click here for more information.
31 January	Filing deadline for self-assessment tax returns for 2019/20, where submitted electronically. Tip. 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. Tip. Payments of the second payment on account for 2019/20 may have been deferred due to the coronavirus pandemic under a concession offered during 2020. 31 January 2021 is the due date for such amounts to be made good, although in practice this will simply mean a larger payment on account for 2019/20. Tip. You can ask HMRC to reduce these if you expect your 2020/21 tax bill will be lower than that for 2019/20. This could well be the case if you are self-employed or were furloughed. Click here for more information. Tip. If you are struggling to pay your tax bill, contact HMRC to arrange a time to pay arrangement. Click here for further information.

January '21						
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Date	Task
31 January	Deadline for amending self-assessment tax returns for tax year 2018/19. Tip. If you later discover that you have made an error and overpaid tax, you may be entitled to claim overpayment relief. Click here for more information.
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. Click here for more information.

February '21						
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Date	Task
1 February	P46 (car) deadline for the quarter to 5 January 2021. Tip. The form is only required when you first start to provide or permanently withdraw use of a car to an employee.
5 February	Employment Intermediaries return due for the quarter to 5 January 2021. Click here for more information
7 February	Electronic VAT return and payment due for the quarter ended 31 December 2020. Tip. 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.
15 February	Deadline for employers to make a claim for furlough days in January.

March '21						
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Date	Task
1 March	Last date to pay any self-assessment tax owing for 2019/20 before an automatic 5% late payment penalty applies. Tip. If you agree a “time to pay arrangement” before this date HMRC will usually forego the 5% penalty if you keep to the agreement. Click here for more information.
1 March	New rules on reverse charge for construction industry scheduled to come into force following two previous delays. Click here for further information.
7 March	Electronic VAT return and payment due for VAT quarter ended 31 January 2021. Tip. 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.
15 March	Deadline for employers to make a claim for furlough days in February.
31 March	Last date for companies to incur capital expenditure on energy saving plant and machinery before the 100% first-year allowances are abolished. Tip. Expenditure is treated as incurred on the contract date if payment follows within four months.
31 March	Last date for accounting period to start to qualify for uncapped research and development tax credit. Tip. For accounting periods beginning on or after 1 April 2021, the payable tax credit will be capped at the amount of the 300% of total PAYE and NIC payable for the year plus a de minimis grant of £20,000. This was initially due to take effect from 1 April 2020, but was delayed in order for a further consultation, and changes were announced later in 2020. Click here for more information.
31 March	Last date to make good any VAT for the period from 20 March 2020 to 30 June 2020 deferred due to the coronavirus. Tip. It is possible to spread this payment over up to eleven instalments by opting into the government’s new payment scheme. Click here for further information.
31 March	Corporation tax return filing deadline for companies with 31 March 2020 year end. Tip. The filing deadline for corporation tax is twelve months following the end of the accounting period.

April '21						
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Date	Task
5 April	Last day of 2020/21 tax year Tip. Final chance to top up ISAs and pay pension contributions for 2020/21.
5 April	Deadline for individuals to claim overpayment relief claim for 2016/17. Click here for more information.
5 April	Deadline to register with HMRC to tax benefits in kind through your payroll for 2021/22. Tip. Register online through your HMRC employer's account.
6 April	Large and medium-size businesses and organisations in the private sector scheduled to become responsible for deciding if the off-payroll rules (IR35) apply to workers, following delay to initial 2020 rollout. Tip. Use HMRC's "check employment status for tax" tool to help you decide. Click here for more information. The government has announced that Finance Bill 2021 will revise the rules to ensure umbrella companies, agencies, etc. will not be caught by the rules as long as the worker is subject to PAYE somewhere in the supply chain.
7 April	Electronic VAT return and payment due for VAT quarter ended 29 February 2021. Tip. 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 2021 for companies with income tax etc. payments to report. Click here for more information.
15 April	Deadline for employers to make a claim for furlough days in March.
30 April	Deadline for submission of annual tax on enveloped dwellings ATED return for 2021/22, and any liability to be paid. Tip. ATED returns are based on property held on the first day of the financial year, i.e. 1 April 2021. Click here for more information.
30 April	Last date to file 2019/20 tax return before incurring £10 per day penalty (for up to 90 days).
30 April	Likely deadline to claim fourth Self-Employment Income Support Scheme, though details have not yet been confirmed. Click here for more information.
30 April	Coronavirus Job Retention Scheme scheduled to end and is expected to be replaced by the Job Support Scheme. This is subject to change. Tip. Assuming this goes ahead as scheduled, furloughing staff will not be possible from 1 May 2021.

May '21						
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Date	Task
2 May	P46 (car) deadline for the quarter to 5 April 2021. Tip. The 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 2021. Click here for more information.
7 May	Electronic VAT return and payment due for VAT quarter ended 31 March 2021. Tip. 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.
31 May	Deadline to issue P60s for 2020/21 to employees. Tip. P60s can be issued electronically. There is no need to send a paper copy.

June '21						
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Date	Task
7 June	Electronic VAT return and payment due for VAT quarter ended 30 April 2021. Tip. 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.

July '21						
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Date	Task
6 July	Deadline to file Forms P11D and P11D(b) for 2020/21 to HMRC. Tip. Make sure you give the employees a copy or details of the P11D by this date too.
6 July	Deadline to submit employment-related securities returns for 2020/21 to HMRC (formerly Form 40, Form 42 etc). Click here for more information. Tip. The return must be submitted online using the employment-related securities service for which you must be registered.
6 July	Deadline to agree PAYE settlement agreement with HMRC for 2020/21 employee benefits in kind. Click here for more information.
7 July	Electronic VAT return and payment due for VAT quarter ended 31 May 2021. Tip. 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 July	CT61 for the quarter ended 31 June 2021 for companies with income tax etc. payments to report. Click here for more information.
19 July	Deadline to pay Class 1A NIC for 2020/21, unless paying electronically in which case the deadline is extended to 22 July. Click here for more information
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 2019/20 before a second automatic 5% late payment penalty applies. Tip. If you agree a "time to pay arrangement" before this date HMRC will usually forego the 5% penalty if you keep to the agreement. Click here for more information.
31 July	Self-assessment second payment on account for 2020/21 due. Tip. Remember that you can make a claim to reduce your payments on account if you will owe less tax than the previous year. You can do this via your personal tax account.

August '21

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Date	Task
2 August	P46 (car) deadline for the quarter to 5 July 2021. Tip. The form is only required when you first start to provide or permanently withdraw use of a car to an employee.
5 August	Employment Intermediaries quarterly return due for the quarter to 5 July 2021. Click here for more information.
7 August	Electronic VAT return and payment due for VAT quarter ended 30 June 2021. Tip. 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.

September '21						
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Date	Task
7 September	Electronic VAT return and payment due for VAT quarter ended 31 July 2021. Tip. 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.

October '21						
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Date	Task
1 October	Payment deadline for corporation tax for companies with accounting periods ended 31 December 2020.
5 October	Deadline to notify HMRC that you have a tax liability for 2020/21 where you do not currently submit tax returns. Tip. You can avoid the penalty if you pay the tax you owe no later than 31 January 2022.
7 October	Electronic VAT return and payment due for VAT quarter ended 31 August 2021. Tip. 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 October	CT61 for the quarter ended 30 September 2021 for companies with income tax etc. payments to report. Click here for more information.
22 October	Deadline to pay Class 1B NI due under PAYE settlement agreement for 2020/21. Click here for more information.
31 October	Deadline to file paper self-assessment returns for 2020/21.

November '21

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Date	Task
2 November	P46 (car) submission deadline for employers for quarter to 5 October 2021. Tip. The form is only required when you first start to provide or permanently withdraw use of a car to an employee.
5 November	Employment Intermediaries quarterly return due for the quarter to 5 October 2021. Click here for more information.
7 November	Electronic VAT return and payment due for VAT quarter ended 30 September 2021. Tip. 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.

December '21

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Date	Task
7 December	Electronic VAT return and payment due for VAT quarter ended 31 October 2021. Tip. 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.
30 December	Deadline to file self-assessment return for 2020/21 if you want to pay any tax you owe by extra PAYE deductions from your salary in 2022/23. Tip. You can pay your liability this way if it is less than £3,000 and you have sufficient income subject to PAYE.
31 December	Corporation tax return filing deadline for companies with a 31 December 2020 year end.
31 December	Final day of temporary increase to annual investment allowance for capital allowances. Amount will revert to £200,000 from £1 million on 1 January 2022. Tip. Where your accounting period straddles a date that the rate changes, you need to ensure your expenditure is timed so that you can take maximum advantage. For several examples of how to work out the available allowance, click here .

Contact us

We're here to help

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