

## Key Dates and Deadlines 2018 /2019

### January

- 19<sup>th</sup>** Quarterly payment PAYE Tax and NIC for year ended 1 January 2018. Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC.
- 22<sup>nd</sup>** Quarterly payment PAYE Tax and NIC for year ended 1 January 2018. Deadline for electronic remittance of PAYE, NICs and CIS to HMRC for month ended 5 January 2018,
- 31<sup>st</sup>** Deadline for paying Self Assessment balancing payment and capital gains Tax for tax year ended 5 April 2017. Deadline for 1st payment on Self Assessment account for 2017/18.

### February

- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

### March

- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NiCs and CIS to HMRC.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

### April

- 5<sup>th</sup>** Tax year ends.
- 5<sup>th</sup>** End of previous tax year. Deadline for 2017/18 ISA investments.
- 6<sup>th</sup>** Start of 2018/2019 tax year.
- 7<sup>th</sup>** VAT returns and payments due for Accounting Quarter period ending 28 February.
- 14<sup>th</sup>** Income tax due date for the CT61 period to 31 March 2018.
- 19<sup>th</sup>** Quarterly PAYE/NIC due for year ended 5 April 2018. Final submission must be made to HMRC under RTI for the year.
- 22<sup>nd</sup>** Deadline for electronic payments to be cleared in HMRC's bank account for any outstanding PAYE and Class 1 NICs for the tax year ending 5 April 2018.

### May

- 7<sup>th</sup>** VAT returns and payments due for Accounting Quarter period ending 31 March.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.
- 31<sup>st</sup>** P60s to be given to all employees.

### June

- 7<sup>th</sup>** VAT returns and payments due for Accounting Quarter period ending 30 April if filed online.
- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

## July

- 5<sup>th</sup>** Deadline for PAYE Settlement Agreement (PSA) for 2017-18.
- 6<sup>th</sup>** Deadline for filing forms P11 D, P11 D(b) for previous tax year and giving copies to employees.
- 6<sup>th</sup>** Deadline for submitting form 42 or other relevant forms to report share-related benefits provided to employees.
- 19<sup>th</sup>** Quarterly payment PAYE remittance due. Class 1 A payment to reach HMRC (postal). Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC for the tax year ending 5 April 2018.
- 22<sup>nd</sup>** Final date for electronic payments to be cleared in HMRC's bank account for any outstanding Class 1A NICs for the tax year ending 5 April 2018.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.
- 31<sup>st</sup>** 2nd Payment on Account for 2018/18 due to HMRC.

## August

- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

## September

- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NiCs and CIS to HMRC.

## October

- 5<sup>th</sup>** Deadline to notify chargeability and advise HMRC of need to register for Self-Assessment for 2017/18.
- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC for month ended 5 October 2018.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.
- 31<sup>st</sup>** Deadline for filing Paper Income Tax Return with HMRC Deadline for submitting tax return if you want HMRC to calculate your tax liability.

## November

- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NICs and CiS to HMRC.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

## December

- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NiCs and CIS to HMRC.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.
- 30<sup>th</sup>** Deadline for filing Income Tax return with HMRC if Tax to be collected through PAYE Code Number.

### **January 2019**

- 19<sup>th</sup>** Quarterly payment PAYE Tax and NIC for year ended 1 January 2018. Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC.
- 22<sup>nd</sup>** Quarterly payment PAYE Tax and NIC for year ended 1 January 2018. Deadline for electronic remittance of PAYE, NICs and CIS to HMRC for month ended 5 January 2019,
- 31<sup>st</sup>** Deadline for paying Self Assessment balancing payment and capital gains Tax for tax year ended 5 April 2018. Deadline for 1st payment on Self Assessment account for 2018/19.

### **February 2019**

- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

### **March 2019**

- 19<sup>th</sup>** Deadline for postal payments remittance of PAYE, NiCs and CIS to HMRC.
- 22<sup>nd</sup>** Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.