

TAX CALENDAR 2022



01

January

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> KEY DEADLINES & DATES

- 1 January** Corporation tax due for companies with accounting periods ending 31 March 2021.
- 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.
- 7 January** Electronic VAT return and payment due for quarter ended 30 November 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 January** CT61 for the quarter ended 31 December 2021 for companies with income tax etc. payments to report. Click [here](#) for more information.
- 31 January** Filing deadline for self-assessment tax returns for 2020/21, where submitted electronically.
- Tip.** HMRC has announced that no penalty will be charged for late filing as long as the return is submitted no later than 28 February.
- 31 January** Self-assessment balancing payment for 2020/21 and first payment on account for 2021/22 due. However, HMRC announced a late payment penalty reprieve whereby no penalty will be charged if the amount owed is paid in full by 1 April, or a payment plan is agreed by that date.
- Tip.** You can ask HMRC to reduce these if you expect your 2021/22 tax bill will be lower than that for 2020/21. This could well be the case if you are self-employed, were furloughed or made redundant. 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.
- 31 January** Deadline for amending self-assessment tax returns for tax year 2019/20.
- 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 2019/20 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 2019/20 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 2020/21. Click [here](#) for more information.

02

February

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> KEY DEADLINES & DATES

1 February P46 (car) deadline for the quarter to 5 January 2022.

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 2022. Click [here](#) for more information

7 February Electronic VAT return and payment due for the quarter ended 31 December 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.

03

March

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> KEY DEADLINES & DATES

- 1 March** Last date to pay any self-assessment tax owing for 2020/21 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.
- 7 March** Electronic VAT return and payment due for VAT quarter ended 31 January 2022.
- 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 March** Corporation tax return filing deadline for companies with 31 March 2021 year end.
- Tip.** The filing deadline for corporation tax is twelve months following the end of the accounting period.

04

April

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> KEY DEADLINES & DATES

- 5 April** Last day of 2021/22 tax year.
- Tip.** Final chance to top up ISAs and pay pension contributions for 2021/22.
- 5 April** Deadline for individuals to claim overpayment relief claim for 2017/18. Click [here](#) for more information.
- 5 April** Deadline to register with HMRC to tax benefits in kind through your payroll for 2022/23.
- Tip.** Register online through your HMRC employer's account.
- 6 April** Increase of 1.25% applies to all dividend rates. Additionally, a temporary 1.25% increase to the rates of Class 1, Class 1A, Class 1B and Class 4 NI commences.
- Tip.** The increase to dividend rates also means that the s.455 temporary corporation tax charge will increase to 33.75%.
- 6 April** Secondary Class 1 relief for certain employees in Freeport tax sites commences. Click [here](#) for further information.
- 7 April** Electronic VAT return and payment due for VAT quarter ended 28 February 2022.
- 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 2022 for companies with income tax etc. payments to report. Click [here](#) for more information.
- 30 April** Deadline for submission of annual tax on enveloped dwellings (ATED) return for 2022/23, 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 2022. Click [here](#) for more information.
- 30 April** Last date to file 2020/21 tax return before incurring £10 per day penalty (for up to 90 days).

05

May

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> KEY DEADLINES & DATES

- 2 May** P46 (car) deadline for the quarter to 5 April 2022.
- 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 2022. Click [here](#) for more information.
- 7 May** Electronic VAT return and payment due for VAT quarter ended 31 March 2022.
- 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 2021/22 to employees.
- Tip.** P60s can be issued electronically. There is no need to send a paper copy.

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June

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> KEY DEADLINES & DATES

7 June

Electronic VAT return and payment due for VAT quarter ended 30 April 2022.

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.

07

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> KEY DEADLINES & DATES

- 6 July** Deadline to file Forms P11D and P11D(b) for 2021/22 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 2021/22 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 2021/22 employee benefits in kind. Click [here](#) for more information.
- 7 July** Electronic VAT return and payment due for VAT quarter ended 31 May 2022.
- 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 2022 for companies with income tax etc. payments to report. Click [here](#) for more information.
- 19 July** Deadline to pay Class 1A NIC for 2021/22, 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 2020/21 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 2020/21 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 2021/22 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.

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August

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> KEY DEADLINES & DATES

- 2 August** P46 (car) deadline for the quarter to 5 July 2022.
- 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 2022. Click [here](#) for more information.
- 7 August** Electronic VAT return and payment due for VAT quarter ended 30 June 2022.
- 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.

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September

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> KEY DEADLINES & DATES

7 September Electronic VAT return and payment due for VAT quarter ended 31 July 2022.

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.

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October

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> KEY DEADLINES & DATES

- 1 October** Payment deadline for corporation tax for companies with accounting periods ended 31 December 2021.
- 5 October** Deadline to notify HMRC that you have a tax liability for 2021/22 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 2023.
- 7 October** Electronic VAT return and payment due for VAT quarter ended 31 August 2022.
- 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 2022 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 2021/22. Click [here](#) for more information.
- 31 October** Deadline to file paper self-assessment returns for 2021/22.

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November

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> KEY DEADLINES & DATES

2 November P46 (car) submission deadline for employers for quarter to 5 October 2022.

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 2022. Click [here](#) for more information.

7 November Electronic VAT return and payment due for VAT quarter ended 30 September 2022.

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.

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December

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> KEY DEADLINES & DATES

7 December Electronic VAT return and payment due for VAT quarter ended 31 October 2022.

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 2021/22 if you want to pay any tax you owe by extra PAYE deductions from your salary in 2023/24.

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 2021 year end.

