

# Key tax deadlines for small businesses 2013-2014

This calendar should help you establish when your key tax deadlines are, including the variable deadlines that you need to consider (see page 2).

Fixed dates Income Tax ■ Employers ■ (see also under **Monthly repeat dates** and under **Quarterly repeat dates**).

## April

**5** Last day of the 2012-13 tax year. If operating PAYE in real time you must indicate that it is your final Full payment Submission and/or Employer Payment Summary, then answer end of year declarations and questions. Ensure you have correct HM Revenue & Customs bank account and sort code details set up for 2013-14 if you pay by:

- Bacs Direct Credit
- Faster Payments by online/telephone banking
- CHAPS

**6** All employers operate PAYE in real time from 6 April 2013. Check you have made all necessary changes to your employee's tax codes for 2013-14 as explained on P9X. If you used RTI payroll software during 2012-13 (eg as part of the RTI pilot) make sure that it is updated to reflect the tax and National Insurance contributions (NICs) changes which take effect from the 6 April.

**22** Last date for any outstanding PAYE and Class 1 NIC payments for tax year ended 5 April 2013 by approved electronic payment methods (for non-electronic payments the deadline is 19 April).

## May

**3** Quarterly submissions of P46(car) (for employees whose car and/or fuel benefit has changed in the quarter to 5 April).

**19** Last date for submission of Employer Annual Return (forms P14 and P35) for year to 5 April 2013.

**31** Last date to give 2012-13 form P60 to each employee who was working for you at 5 April 2013.

## June

No key deadlines for Self Assessment but for PAYE/NICs see **Monthly repeat dates**.

## July

**5** End of tax quarter and last date for agreeing your PAYE Settlement Agreement (if any) for tax year ended 5 April 2013.

**6** Last date for:

- expenses and benefits annual return forms P9D, P11D and P11D(b) to reach HMRC.
- employers to give a copy of forms P9D and P11D to relevant employees.
- form 42 or other related forms (to report share-related benefits provided to employees) to reach HMRC.

**22** Last date for any outstanding Class 1A NICs payments for tax year ended 5 April 2012 by approved electronic payment methods (for non-electronic payments the deadline is 19 July).

**31** Deadline for second Self Assessment payment on account for tax year ended 5 April 2013.

## August

**2** Forms P46(Car) for quarter ended 5 July to reach us by this date.

## September

No key deadlines for Self Assessment but for PAYE/NICs see **Monthly repeat dates**.

## October

**5** End of tax quarter.

**22** Deadline for payment of PAYE Settlement Agreement (if any) for tax year ended 5 April 2013 by approved electronic payment methods (for non-electronic payments the deadline is 19 October).

**31** Deadline for submissions of paper Self Assessment tax return for tax year ended 5 April 2013.

## November

**2** Quarterly submissions of P46(car) (for employees whose car and/or fuel benefit has changed in the quarter to 5 October).

**5** Date from when employers should expect a letter indicating their online filing and electronic obligations for 2012-13.

## December

No key deadlines for Self Assessment but for PAYE/NICs see **Monthly repeat dates**.

## January

**5** End of tax quarter.

**31** Deadline for:

- online submissions of Self Assessment tax return for tax year ended 5 April 2013.
- paying 2012-13 Self Assessment 'balancing payment'.
- first Self Assessment payment on account for 2013-14.

## February

**2** Quarterly submissions of P46(car) (for employees whose car and/or fuel benefit has changed in the quarter to 5 January).

## March

No key deadlines for Self Assessment but for PAYE/NICs see **Monthly repeat dates**.



# Key tax deadlines for small businesses 2013-2014

## Monthly repeat dates

### Construction Industry Scheme (CIS) deadlines

Monthly returns - the **19th of each month**.

Online payments - the **22nd of each month** (or the **19th** for non-electronic payments).

### PAYE and Class 1 NIC deadlines

Monthly payment of PAYE/Class 1 NICs by approved electronic methods - the **22nd of each month** (or the **19th** for non-electronic payments).

## Quarterly repeat dates

### PAYE/NICs payment deadlines

Quarterly PAYE/NICs payments to clear to HMRC by the following dates if paying by approved electronic methods:

- quarter 1 - **22 July 2013** (for quarter ended 5 July)
- quarter 2 - **22 October 2013** (for quarter ended 5 October).
- quarter 3 - **22 January 2014** (for quarter ended 5 January)
- quarter 4 - **22 April 2014** (for quarter ended 5 April)

(for non-electronic payments the deadline is the **19th**).

### PAYE/NICs deadlines

For full details go to [www.hmrc.gov.uk/payerti/paying/deadline.htm](http://www.hmrc.gov.uk/payerti/paying/deadline.htm)

## Variable dates

### Payroll Summaries

Employers report their payroll information by submitting Full Payment Submissions (FPS) and Employer Payment Summaries (EPS). These submissions and other returns and reports are sent directly to HMRC using payroll software, or, if suitable, HMRC's Basic PAYE Tools. Find out more at: [www.hmrc.gov.uk/payerti/getting-started/payroll-summaries.htm](http://www.hmrc.gov.uk/payerti/getting-started/payroll-summaries.htm)

## Corporation Tax deadlines

The amount of Corporation Tax that businesses pay is normally calculated nine months and a day after the end of a company's accounting period end date. The actual date depends on your company's particular accounting period end date. For guidance you may wish to go to [www.gov.uk/prepare-file-annual-accounts-for-limited-company](http://www.gov.uk/prepare-file-annual-accounts-for-limited-company)

## VAT deadlines

There are no fixed times of the year for paying VAT and each business is different. Depending on the type of business you are in and some of the choices that you make, you might pay (or claim) VAT monthly, quarterly or annually. You can find out more at [www.gov.uk/vat-returns/deadlines](http://www.gov.uk/vat-returns/deadlines)

## Penalties

For full details about Self Assessment tax return deadlines and penalties go to: [www.hmrc.gov.uk/sa/deadlines-penalties.htm](http://www.hmrc.gov.uk/sa/deadlines-penalties.htm)

## PAYE penalties for the tax years to April 2013

Go to: [www.hmrc.gov.uk/payerti/end-of-year/payepenalties.htm](http://www.hmrc.gov.uk/payerti/end-of-year/payepenalties.htm)

## Support for your business

Visit [www.bookkeepers.org.uk/SME](http://www.bookkeepers.org.uk/SME) for more advice about keeping on top of your finances, or to get in touch with a qualified bookkeeper in your area.

A qualified bookkeeper can help you fulfil these HMRC deadlines and take care of your books properly. Most importantly, your bookkeeper will talk to you in a language you understand, saving you time and money so you can focus on bringing in the business.