

# Key 2021/22 tax year dates for small businesses

A list of key HMRC and Companies House filing and in-force dates.

**Apr**

Submit final full payment submission and/or employer payment summary for 2019/20. Statutory pay rates increase. National minimum and national living wages increase.


**4** Deadline for registering to payroll benefits and expenses online for 2020/21.

**5** Send electronic P46 (Car) for quarter ending 5 April.

**6** Start of new tax year. New tax rates come into effect.

**30** Daily late filing penalties for 2018/19 self-assessment tax return.

**Also: 5** Easter Monday • **23** St George's Day




**May**

**3** Send printed P46 (Car) for quarter ending 5 April.

**31** Give each of your employees a P60. Give each employee details of their payrolled benefits for 2019/20.

**Also: 3** Bank Holiday • **31** Bank Holiday



**Jul**

**5** Agree terms of HMRC PAYE Settlement Agreement for 2019/20.

**6** Submit P11D (non payrolled only), P11D(b). Give copies to employees. Submit employee share scheme annual return for 2019/20.

**19** Pay Class 1A NICs on 2018/19 taxable benefits and award schemes.

**31** Second self-assessed tax instalment due. Additional surcharge on unpaid 2018/19 income tax. Additional late filing penalty for 2018/19 tax return.

**Aug**

**2** Send P46 (Car) relating to the first quarter ending 5 July.

**Also: 31** Bank Holiday



**Sept**

**30** Reclaim VAT on supplies from other EU countries if not already claimed in your regular VAT return.

**Also: 22** Autumn begins




**Oct**

**5** Deadline for registering income not fully taxed or any capital gains tax liabilities for the 2019/20 tax year.

**19** Income tax and NI due under a voluntary PAYE Settlement Agreement paid to HMRC electronically.

**31** Self-assessment tax return deadline for paper returns for the year ended 5 April.

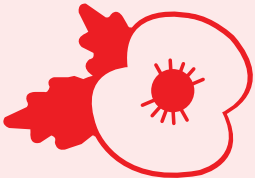
**Also: 28** Clocks go back • **31** Halloween



**Nov**

**2** Send P46 (Car) relating to the quarter ending 5 October.


**Also: 28** Remembrance Sunday • **30** St Andrew's Day



**Dec**

**30** Deadline for online tax returns if you want HMRC to collect any underpayment through your PAYE tax code.


**Also: 21** Winter begins • **27 & 28** Bank Holiday



**Jan**

**31** Online self-assessment 2019/20 tax return deadline. Automatic late filing penalty for failure to file by this date. First instalment of self-assessment tax payable. Balance of your 2019/20 self-assessment tax due. Additional penalty for failure to file 2018/19 self-assessment tax return.

**Also: 3** Bank Holiday • **25** Burns Night



**Feb**

**2** Send P46 (Car) relating to the quarter ending 5 January.


**Also: 1** Chinese New Year • **14** Valentine's Day



**Mar**

**1** Penalty and interest charges applied if you've not paid your 2019/20 self-assessment tax bill balance.

**Also: 1** St David's Day • **17** St Patrick's Day • **20** Spring begins • **27** Mother's Day • **27** Clocks go forward



**Regular monthly deadlines**

**1** Deadline for paying corporation tax (for tax years ended nine months previously).

**Payment deadlines for CIS, PAYE and NICs for the tax month or tax quarter ending on day 6 in the current month:**

**19** Postal deadline  
**22** Online deadline

**Last day of the month**

**Deadline for submitting corporation tax return** for tax year that ended on the same date the year before.  
**Deadline for submitting company accounts with Companies House** (nine months after company year-end).