



## Tax Calendar – Key Dates for 2017-18

<b>Red Text</b>	Relevant to companies and employers
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<b>Bold Text</b>	Indicates an important item

### April 2017

Date	Filing requirement
<b>6<sup>th</sup> April 2017</b>	<p><b>Start of new tax year 2017-18</b></p> <p>It is never too early to start your tax planning for the new tax year:-</p> <ul style="list-style-type: none"> <li>• Is your business in the right legal structure to optimise your tax position?</li> <li>• What should your pension contributions be each month?</li> <li>• Do you need to reduce your salary and pay more dividends?</li> </ul>
<b>19<sup>th</sup> April 2017</b>	<p><b>Automatic interest is charged where PAYE tax, Student loan deductions, Class 1 NI or CIS deductions for 2016-17 are not paid by today. Penalties may also apply if any payments have been made late throughout the tax year</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme.</p>
<b>19<sup>th</sup> April 2017</b>	<p><b>PAYE quarterly payments are due for small employers for the period 6<sup>th</sup> January 2017 to 5<sup>th</sup> April 2017</b></p> <p>This deadline is relevant to small employers and contractors only.</p> <p>A small employer is defined as an employer whose employee deductions of PAYE, NI and student loans are less than £1,500 per month.</p> <p>Small employers can submit returns to HMRC on a quarterly basis. For the quarter ended 5<sup>th</sup> April 2017 the return should reach HMRC by 19<sup>th</sup> April 2017. The quarterly payment should also reach HMRC by 19<sup>th</sup> April 2017.</p> <p>If the employer has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> April 2017. Penalties may apply if payment is made late.</p>
<b>19<sup>th</sup> April 2017</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> April 2017</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> April 2017 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> April 2017. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> April 2017.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> April 2017.</p>



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<b>19<sup>th</sup> April 2017</b>	<p><b>Deadline for employers' final PAYE return to be submitted online for 2016-17</b></p> <p>This is the last day by which your final Full Payment Summary (FPS) for the 2016-17 tax year should be sent to HMRC. It is important to answer the end of year declarations and questions.</p> <p>You will not be able to file an FPS relating to 2016-17 after 19<sup>th</sup> April 2017. If you need to make an amendment or correction to the details reported on a 2016-17 FPS you will need to submit an Earlier Year Update (EYU).</p>
<b>May 2017</b>	
<b>Date</b>	<b>Filing requirement</b>
<b>1<sup>st</sup> May 2017</b>	<p><b>Additional daily penalties for failing to submit your 2015-16 self-assessment return</b></p> <p>This deadline is relevant to individuals who need to complete a self-assessment tax return. The 2015-16 return was due for submission to HMRC by 31<sup>st</sup> January 2017. Where the return is more than three months late a penalty is charged of £10 for each day, commencing on 1<sup>st</sup> May 2017 - up to a 90 day maximum of £900. This is in addition to the fixed penalty of £100 which arises if the return is late.</p>
<b>3<sup>rd</sup> May 2017</b>	<p><b>Deadline for submitting P46(CAR) for employees whose car/fuel benefits changed during the quarter ended 5<sup>th</sup> April 2017</b></p> <p>The deadline is relevant to employers who provide any employees with the use of a company car. Form P46 (car) only needs to be completed where a car is first provided or an additional car is provided, or an employee ceases to have the use of a car without replacement. Where one car is merely replaced with another, this does not need to be reported.</p> <p>The completion of the form enables HMRC to amend the individual's coding notice to reflect the change in their benefit in kind. This helps to avoid under or over payment of tax.</p>
<b>19<sup>th</sup> May 2017</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> May 2017</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> May 2017 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> May 2017. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> May 2017.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> May 2017.</p>



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<b>31<sup>st</sup> May 2017</b>	<p><b>Employees must be provided with their P60 for 2016-17 (certificate of pay and tax deducted)</b></p> <p>This is relevant to all businesses who have employed staff throughout the year irrespective of whether or not PAYE tax and NI has been deducted from their salary.</p> <p>All employers must provide each of their employees with a P60 for 2016-17 by 31<sup>st</sup> May 2017.</p> <p>A P60 must be raised and sent to everyone who has worked for the business during the 2016-17 tax year even if they are no longer employees.</p>
<b>June 2017</b>	
<b>Date</b>	<b>Filing requirement</b>
<b>19<sup>th</sup> June 2017</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> June 2017</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> June 2017 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> June 2017. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> June 2017.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> June 2017.</p>
<b>July 2017</b>	
<b>Date</b>	<b>Filing requirement</b>
<b>5<sup>th</sup> July 2017</b>	<p><b>Deadline for reaching a PAYE settlement agreement for 2016-17</b></p> <p>This deadline is relevant for employers who wish to pay the tax and NI on benefits provided to their employees. Agreement must be reached with HMRC of the benefits and related liabilities which are not to be shown on the forms P11D by this date.</p>
<b>6<sup>th</sup> July 2017</b>	<p><b>Submission of P11D, P9D and P11D(b) for 2016-17 to the Inland Revenue and copies to be issued to the directors and employees concerned</b></p> <p>This deadline is relevant to employers. Details of benefits and expenses provided to employees must be reported to HMRC on the relevant forms P11D. The P11D(b) form is used to calculate the employer only class 1A NI liability.</p>



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<b>6<sup>th</sup> July 2017</b>	<p><b>Deadline for employers to report share incentives (form 42) for 2016-17</b></p> <p>This deadline is relevant for companies who have either received a notice to complete a form 42 or who have reportable events for the tax year 2016-17.</p>
<b>19<sup>th</sup> July 2017</b>	<p><b>Class 1A NIC for 2016-17 on most benefits in kind provided to employees must be paid. Interest runs from this date on late payment</b></p> <p>This deadline is relevant for employers who have provided their employees with benefits for 2016-17. These benefits should have been reported by the 6<sup>th</sup> July 2017 and the amount of Class 1A employer only NI liability due calculated on the form P11D(b). Where payment is made electronically the deadline for receipt of cleared payment is 22<sup>nd</sup> July 2017.</p>
<b>19<sup>th</sup> July 2017</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> July 2017</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> July 2017 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> July 2017. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> July 2017.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> July 2017.</p>
<b>19<sup>th</sup> July 2017</b>	<p><b>PAYE quarterly payments are due for small employers for the period 6<sup>th</sup> April 2017 to 5<sup>th</sup> July 2017</b></p> <p>This deadline is relevant to small employers and contractors only.</p> <p>A small employer is defined as an employer whose employee deductions of PAYE, NI and student loans are less than £1,500 per month.</p> <p>Small employers can submit returns to HMRC on a quarterly basis. For the quarter ended 5<sup>th</sup> July 2017 the return should reach HMRC by 19<sup>th</sup> July 2017. The quarterly payment should also reach HMRC by 19<sup>th</sup> July 2017.</p> <p>If the employer has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> July 2017. Penalties may apply if payment is made late.</p>
<b>31<sup>st</sup> July 2017</b>	<p><b>Second payment on account for 2016-17 due</b></p> <p>This deadline is relevant to individuals who need to complete a self-assessment tax return and make direct payments to HMRC in respect of their income tax, Class 4 NI, capital gains tax and High Income Child Benefit Charge liabilities.</p> <p>The second payment on account is due for payment by 31<sup>st</sup> July 2017.</p>



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### August 2017

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<b>1<sup>st</sup> August 2017</b>	<p><b>Additional penalty for failing to submit your 2015-16 self-assessment return</b></p> <p>This deadline is relevant to individuals who need to complete a self-assessment tax return and make direct payments to HMRC in respect of their income tax, Class 4 NI and any capital gains tax liabilities.</p> <p>The 2015-16 return was due for submission to HMRC by 31<sup>st</sup> January 2017. Where the return is more than six months late a further penalty is charged of £300 or 5% of the tax outstanding, whichever is the higher.</p>
<b>2<sup>nd</sup> August 2017</b>	<p><b>Second 5% late payment penalty on any 2015-16 outstanding tax due on 31<sup>st</sup> January 2017 still remaining unpaid</b></p> <p>The deadline is relevant to individuals who need to complete a self-assessment tax return and make direct payments to HMRC in respect of their income tax, Class 4 NI and any capital gains tax liabilities.</p> <p>The balance of any outstanding income tax, Class 4 NI and capital gains tax for the year ended 5<sup>th</sup> April 2016 was due for payment by 31<sup>st</sup> January 2017. Where any of the liability is still outstanding a 5% late payment penalty will be added to the outstanding liability. Interest is also charged on any late payments.</p>
<b>2<sup>nd</sup> August 2017</b>	<p><b>Deadline for submitting P46(CAR) for employees whose car/fuel benefits changed during the quarter ended 5<sup>th</sup> July 2017</b></p> <p>The deadline is relevant to employers who provide any employees with the use of a company car. Form P46 (car) only needs to be completed where a car is first provided or an additional car is provided, or an employee ceases to have the use of a car without replacement. Where one car is merely replaced with another, this does not need to be reported.</p> <p>The completion of the form enables HMRC to amend the individual's coding notice to reflect the change in their benefit in kind. This helps to avoid under or over payment of tax.</p>





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<b>19<sup>th</sup> August 2017</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> August 2017</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> August 2017 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> August 2017. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> August 2017.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> August 2017.</p>
<b>September 2017</b>	
<b>19<sup>th</sup> September 2017</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> September 2017</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> September 2017 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> September 2017. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> September 2017.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> September 2017.</p>
<b>October 2017</b>	
<b>5<sup>th</sup> October 2017</b>	<p><b>Deadline for notifying HMRC of new sources of taxable income or gains or liability to the High Income Child Benefit Charge for 2016-17 if no tax return has been issued</b></p> <p>This deadline is relevant to individuals who have not received a self-assessment tax return for the year ended 5<sup>th</sup> April 2017 but who believe they have received income or capital gains which will result in a tax liability. This deadline is also relevant to individuals who are liable to the High Income Child Benefit Charge.</p> <p>Individuals must notify HMRC of their liability so that a self-assessment return can be issued in good time for the submission deadline of 31<sup>st</sup> January 2018.</p>



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<p><b>19<sup>th</sup> October 2017</b></p>	<p><b>PAYE settlement agreement liabilities for 2016-17 due together with Class 1B NIC. Interest runs from this date on late payment</b></p> <p>This deadline is relevant for employers who have entered into a PAYE settlement agreement to pay tax and NI in respect employees' benefits in kind for the year to 5<sup>th</sup> April 2017.</p> <p>Where payment is made electronically the deadline for cleared receipt of cleared payment is 22<sup>nd</sup> October 2017.</p>
<p><b>19<sup>th</sup> October 2017</b></p>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> October 2017</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> October 2017 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> October 2017. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> October 2017.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> October 2017.</p>
<p><b>19<sup>th</sup> October 2017</b></p>	<p><b>PAYE quarterly payments are due for small employers for the period 6<sup>th</sup> July 2017 to 5<sup>th</sup> October 2017</b></p> <p>This deadline is relevant to small employers and contractors only.</p> <p>A small employer is defined as an employer whose employee deductions of PAYE, NI and student loans are less than £1,500 per month.</p> <p>Small employers can submit returns to HMRC on a quarterly basis. For the quarter ended 5<sup>th</sup> October 2017 the return should reach HMRC by 19<sup>th</sup> October 2017. The quarterly payment should also reach HMRC by 19<sup>th</sup> October 2017.</p> <p>If the employer has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> October 2017. Penalties may apply if payment is made late.</p>
<p><b>31<sup>st</sup> October 2017</b></p>	<p><b>Deadline for submission of non-electric (paper) self-assessment returns for 2016-17 to HMRC</b></p> <p>For individuals who are required to file a self-assessment tax return for 2016-17 this deadline by which you can file paper copies of the self-assessment tax return.</p> <p>Anyone who files their self-assessment tax return after this date must file their return electronically.</p>



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<b>31<sup>st</sup> October 2017</b>	<p><b>Deadline for submission of 2016-17 self-assessment returns requiring HMRC to compute your tax liability and where the taxpayer wants a balancing payment (below £3,000) collected through their 2018-19 PAYE code</b></p> <p>Any employee who on completion of their self-assessment tax return have an underpayment of tax less than £3,000 may request that HMRC collect any tax outstanding by an adjustment to their tax code for the year 2018-19.</p> <p>The deadline for this request is 31<sup>st</sup> October 2017 if you wish to submit a paper self-assessment tax return to HMRC. Please note that where your return is submitted online then the filing deadline for coding out is 30<sup>th</sup> December 2017.</p>
<b>November 2017</b>	
<b>Date</b>	<b>Filing requirement</b>
<b>2<sup>nd</sup> November 2017</b>	<p><b>Deadline for submitting P46(CAR) for employees whose car/fuel benefits changed during the quarter ended 5<sup>th</sup> October 2017</b></p> <p>The deadline is relevant to employers who provide any employees with the use of a company car. Form P46 (car) only needs to be completed where a car is first provided or an additional car is provided, or an employee ceases to have the use of a car without replacement. Where one car is merely replaced with another, this does not need to be reported.</p> <p>The completion of the form enables HMRC to amend the individual's coding notice to reflect the change in their benefit in kind. This helps to avoid under or over payment of tax.</p>
<b>19<sup>th</sup> November 2017</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> November 2017</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> November 2017 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> November 2017. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> November 2017.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> November 2017.</p>





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### December 2017

Date	Filing requirement
<b>19<sup>th</sup> December 2017</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> December 2017</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> December 2017 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> December 2017. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> December 2017.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> December 2017.</p>
<b>30<sup>th</sup> December 2017</b>	<p><b>Online filing deadline for submitting 2016-17 self-assessment returns if you require HMRC to collect any underpaid tax by adjusting your 2018-19 tax code</b></p> <p>Any employee who on completion of their self-assessment tax return have an underpayment of tax less than £3,000 may request that HMRC collect any tax outstanding by an adjustment to their tax code for the year 2018-19.</p> <p>The deadline for this request is 30<sup>th</sup> December 2017 if you wish to submit an online self-assessment tax return to HMRC.</p>

### January 2018

Date	Filing requirement
<b>19<sup>th</sup> January 2018</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> January 2018</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> January 2018 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> January 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> January 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> January 2018.</p>



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<b>19<sup>th</sup> January 2018</b>	<p><b>PAYE quarterly payments are due for small employers for the period 6<sup>th</sup> October 2017 to 5<sup>th</sup> January 2018</b></p> <p>This deadline is relevant to small employers and contractors only.</p> <p>A small employer is defined as an employer whose employee deductions of PAYE, NI and student loans are less than £1,500 per month.</p> <p>Small employers can submit returns to HMRC on a quarterly basis. For the quarter ended 5<sup>th</sup> January 2018 the return should reach HMRC by 19<sup>th</sup> January 2018. The quarterly payment should also reach HMRC by 19<sup>th</sup> January 2018.</p> <p>If the employer has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> January 2018. Penalties may apply if payment is made late.</p>
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<b>31<sup>st</sup> January 2018</b>	<p><b>Deadline for submitting your 2016-17 self-assessment return (£100 automatic penalty if your return is late) and the balance of your 2016-17 liability together with the first payment on account for 2017-18 are also due</b></p> <p>This deadline is relevant to individuals who need to complete a self-assessment tax return and make direct payments to HMRC in respect of their income tax, Class 4 NI, capital gains tax and High Income Child Benefit Charge liabilities.</p> <p>There is a penalty of £100 if your return is not submitted on time, even if there is no tax due or your return shows that you are due a tax refund.</p> <p>The balance of any outstanding income tax, Class 4 NI, capital gains tax and High Income Child Benefit Charge for the year ended 5<sup>th</sup> April 2017 is due for payment by 31<sup>st</sup> January 2018. Where the payment is made late interest will be charged.</p> <p>The first payment on account for 2017-18 in respect of income tax and any Class 4 NI or High Income Child Benefit Charge is also due for payment by 31<sup>st</sup> January 2018.</p>
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## February 2018

Date	Filing requirement
<b>1<sup>st</sup> February 2018</b>	<p><b>Additional penalty for failing to submit your 2015-16 self-assessment return</b></p> <p>This deadline is relevant to individuals who need to complete a self-assessment tax return and make direct payments to HMRC in respect of their income tax, Class 4 NI and any capital gains tax liabilities.</p> <p>If your 2015-16 self-assessment return is still outstanding further penalties are now due. This return was due for submission to HMRC by 31<sup>st</sup> January 2017. Where the return is more than 12 months late a further penalty is charged of £300 or 5% of the tax outstanding, whichever is the higher. In serious cases you may be asked to pay up to 100% of the tax due instead.</p>



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<p><b>2<sup>nd</sup> February 2018</b></p>	<p><b>Additional 5% late payment penalty on any 2015-16 outstanding tax which was due for payment on 31<sup>st</sup> January 2017 and still remains unpaid</b></p> <p>This deadline is relevant to individuals who need to complete a self-assessment tax return and make direct payments to HMRC in respect of their income tax, Class 4 NI and any capital gains tax liabilities.</p> <p>The balance of any outstanding income tax, Class 4 NI and capital gains tax for the year ended 5<sup>th</sup> April 2016 was due for payment by 31<sup>st</sup> January 2017. Where any of the liability is still outstanding a 5% late payment penalty will be added to the outstanding liability. Interest is also charged on any late payments.</p>
<p><b>2<sup>nd</sup> February 2018</b></p>	<p><b>Deadline for submitting P46(CAR) for employees whose car/fuel benefits changed during the quarter ended 5<sup>th</sup> January 2018</b></p> <p>The deadline is relevant to employers who provide any employees with the use of a company car. Form P46 (car) only needs to be completed where a car is first provided or an additional car is provided, or an employee ceases to have the use of a car without replacement. Where one car is merely replaced with another, this does not need to be reported.</p> <p>The completion of the form enables HMRC to amend the individual's coding notice to reflect the change in their benefit in kind. This helps to avoid under or over payment of tax.</p>
<p><b>19<sup>th</sup> February 2018</b></p>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> February 2018</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> February 2018 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> February 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> February 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> February 2018.</p>



## Tax Calendar – Key Dates for 2017-18

<b>Red Text</b>	Relevant to companies and employers
<b>Black Text</b>	Relevant to personal tax
<b>Bold Text</b>	Indicates an important item

### March 2018

Date	Filing requirement
<b>2<sup>nd</sup> March 2018</b>	<p><b>5% penalty surcharge on any 2016-17 outstanding tax due on 31<sup>st</sup> January 2018 still remaining unpaid</b></p> <p>Anyone who must complete a self-assessment tax return for 2016-17 should make a direct payment to HMRC in regards to the outstanding balance of income tax, class 4 NI and capital gains tax for 2016-17 no later than 31<sup>st</sup> January 2018. Interest will accrue on all payments made after this date.</p> <p>If the balance outstanding has not been paid by 2<sup>nd</sup> March 2018 a further surcharge of 5% of the total amount outstanding will be added along with the accruing interest.</p>
<b>19<sup>th</sup> March 2018</b>	<p><b>PAYE, Student loans and CIS deductions are due for the month to 5<sup>th</sup> March 2018</b></p> <p>This is relevant to all employers who have taken PAYE deductions from their employees' salaries and/or to contractors who have paid subcontractors through the CIS scheme. Both the employers and contractors monthly return must be filed by 19<sup>th</sup> March 2018 even if the subcontractors return is a nil return.</p> <p>Deductions of PAYE and NI and Student loans must be paid to HMRC by 19<sup>th</sup> March 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19<sup>th</sup> March 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22<sup>nd</sup> March 2018.</p>
<b>31<sup>st</sup> March 2018</b>	<p><b>Last week for tax planning for the tax year 2017-18</b></p> <p>The final deadline of 5<sup>th</sup> April 2018 is relevant to individuals who have not considered year-end tax planning issues.</p> <p>Some of these issues are:-</p> <ul style="list-style-type: none"> <li>• Utilising your annual capital gains tax exemption</li> <li>• Utilising your annual inheritance tax exemption for gifts</li> <li>• Utilising your annual Individual Savings Account investment limit</li> <li>• Making additional pension contributions for 2017-18.</li> </ul>