



Tax Calendar – Key Dates for 2018-19

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Relevant to companies and employers

Relevant to personal tax

Indicates an Important Item

April 2018

Date	Filing requirement
6th April 2018	<p>Start of new tax year 2018-19</p> <p>It is never too early to start your tax planning for the new tax year:-</p> <ul style="list-style-type: none"> • Is your business in the right legal structure to optimise your tax position? • What should your pension contributions be each month? • Do you need to reduce your salary and pay more dividends?
19th April 2018	<p>Automatic interest is charged where PAYE tax, Student loan deductions, Class 1 NI or CIS deductions for 2017-18 are not paid by today. Penalties may also apply if any payments have been made late throughout the tax year</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>
19th April 2018	<p>PAYE quarterly payments are due for small employers for the period 6th January 2018 to 5th April 2018</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 5th April 2018 the return should reach HMRC by 19th April 2018. The quarterly payment should also reach HMRC by 19th April 2018.</p> <p>If the employer has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd April 2018. Penalties may apply if payment is made late.</p>
19th April 2018	<p>PAYE, Student loans and CIS deductions are due for the month to 5th April 2018</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 19th April 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 19th April 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th April 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd April 2018.</p>



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19th April 2018	<p>Deadline for employers' final PAYE return to be submitted online for 2017-18</p> <p>This is the last day by which your final Full Payment Summary (FPS) for the 2017-18 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 2017-18 after 19th April 2018. If you need to make an amendment or correction to the details reported on a 2017-18 FPS you will need to submit an Earlier Year Update (EYU).</p>
27th April 2018	<p>General Data Protection Regulation (GDPR)</p> <p>The new regulations come into force in four weeks.</p>
May 2018	
Date	Filing requirement
1st May 2018	<p>Additional daily penalties for failing to submit your 2016-17 self-assessment return</p> <p>This deadline is relevant to individuals who need to complete a self-assessment tax return. The 2016-17 return was due for submission to HMRC by 31st January 2018. Where the return is more than three months late a penalty is charged of £10 for each day, commencing on 1st May 2018 - 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>
3rd May 2018	<p>Deadline for submitting P46(CAR) for employees whose car/fuel benefits changed during the quarter ended 5th April 2018</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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19th May 2018	<p>PAYE, Student loans and CIS deductions are due for the month to 5th May 2018</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 19th May 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 19th May 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th May 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd May 2018.</p>
25th May 2018	<p>General Data Protection Regulation (GDPR)</p> <p>The new regulations come into force today.</p>
31st May 2018	<p>Employees must be provided with their P60 for 2017-18 (certificate of pay and tax deducted)</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 2017-18 by 31st May 2018.</p> <p>A P60 must be raised and sent to everyone who has worked for the business during the 2017-18 tax year even if they are no longer employees.</p>
June 2018	
Date	Filing requirement
19th June 2018	<p>PAYE, Student loans and CIS deductions are due for the month to 5th June 2018</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 19th June 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 19th June 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th June 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd June 2018.</p>



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July 2018

Date	Filing requirement
5th July 2018	<p>Deadline for reaching a PAYE settlement agreement for 2017-18</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>
6th July 2018	<p>Submission of P11D, P9D and P11D(b) for 2017-18 to the Inland Revenue and copies to be issued to the directors and employees concerned</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>
6th July 2018	<p>Deadline for employers to report share incentives (form 42) for 2017-18</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 2017-18.</p>
19th July 2018	<p>Class 1A NIC for 2017-18 on most benefits in kind provided to employees must be paid. Interest runs from this date on late payment</p> <p>This deadline is relevant for employers who have provided their employees with benefits for 2017-18. These benefits should have been reported by the 6th July 2018 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 22nd July 2018.</p>
19th July 2018	<p>PAYE, Student loans and CIS deductions are due for the month to 5th July 2018</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 19th July 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 19th July 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th July 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd July 2018.</p>



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<p>19th July 2018</p>	<p>PAYE quarterly payments are due for small employers for the period 6th April 2018 to 5th July 2018</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 5th July 2018 the return should reach HMRC by 19th July 2018. The quarterly payment should also reach HMRC by 19th July 2018.</p> <p>If the employer has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd July 2018. Penalties may apply if payment is made late.</p>
<p>31st July 2018</p>	<p>Second payment on account for 2017-18 due</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 31st July 2018.</p>
<p>August 2018</p>	
<p>Date</p>	<p>Filing requirement</p>
<p>1st August 2018</p>	<p>Additional penalty for failing to submit your 2016-17 self-assessment return</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 2016-17 return was due for submission to HMRC by 31st January 2018. 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>
<p>2nd August 2018</p>	<p>Second 5% late payment penalty on any 2016-17 outstanding tax due on 31st January 2018 still remaining unpaid</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 5th April 2017 was due for payment by 31st January 2018. 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>



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2nd August 2018	<p>Deadline for submitting P46(CAR) for employees whose car/fuel benefits changed during the quarter ended 5th July 2018</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>
19th August 2018	<p>PAYE, Student loans and CIS deductions are due for the month to 5th August 2018</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 19th August 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 19th August 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th August 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd August 2018.</p>
September 2018	
Date	Filing requirement
19th September 2018	<p>PAYE, Student loans and CIS deductions are due for the month to 5th September 2018</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 19th September 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 19th September 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th September 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd September 2018.</p>



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October 2018

Date	Filing requirement
5th October 2018	<p>Deadline for notifying HMRC of new sources of taxable income or gains or liability to the High Income Child Benefit Charge for 2017-18 if no tax return has been issued</p> <p>This deadline is relevant to individuals who have not received a self-assessment tax return for the year ended 5th April 2018 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 31st January 2019.</p>
19th October 2018	<p>PAYE settlement agreement liabilities for 2017-18 due together with Class 1B NIC. Interest runs from this date on late payment</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 5th April 2018.</p> <p>Where payment is made electronically the deadline for cleared receipt of cleared payment is 22nd October 2018.</p>
19th October 2018	<p>PAYE, Student loans and CIS deductions are due for the month to 5th October 2018</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 19th October 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 19th October 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th October 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd October 2018.</p>



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19th October 2018	<p>PAYE quarterly payments are due for small employers for the period 6th July 2018 to 5th October 2018</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 5th October 2018 the return should reach HMRC by 19th October 2018. The quarterly payment should also reach HMRC by 19th October 2018.</p> <p>If the employer has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd October 2018. Penalties may apply if payment is made late.</p>
31st October 2018	<p>Deadline for submission of non-electric (paper) self-assessment returns for 2017-18 to HMRC</p> <p>For individuals who are required to file a self-assessment tax return for 2017-18 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>
31st October 2018	<p>Deadline for submission of 2017-18 self-assessment returns requiring HMRC to compute your tax liability and where the taxpayer wants a balancing payment (below £3,000) collected through their 2019-20 PAYE code</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 2019-20.</p> <p>The deadline for this request is 31st October 2018 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 30th December 2018.</p>

November 2018

Date	Filing requirement
2nd November 2018	<p>Deadline for submitting P46(CAR) for employees whose car/fuel benefits changed during the quarter ended 5th October 2018</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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19th November 2018	<p>PAYE, Student loans and CIS deductions are due for the month to 5th November 2018</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 19th November 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 19th November 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th November 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd November 2018.</p>
December 2018	
Date	Filing requirement
19th December 2018	<p>PAYE, Student loans and CIS deductions are due for the month to 5th December 2018</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 19th December 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 19th December 2018. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th December 2018.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd December 2018.</p>
30th December 2018	<p>Online filing deadline for submitting 2017-18 self-assessment returns if you require HMRC to collect any underpaid tax by adjusting your 2019-20 tax code</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 2019-20.</p> <p>The deadline for this request is 30th December 2018 if you wish to submit an online self-assessment tax return to HMRC.</p>



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January 2019

Date	Filing requirement
19th January 2019	<p>PAYE, Student loans and CIS deductions are due for the month to 5th January 2019</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 19th January 2019 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 19th January 2019. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th January 2019.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd January 2019.</p>
19th January 2019	<p>PAYE quarterly payments are due for small employers for the period 6th October 2018 to 5th January 2019</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 5th January 2019 the return should reach HMRC by 19th January 2019. The quarterly payment should also reach HMRC by 19th January 2019.</p> <p>If the employer has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd January 2019. Penalties may apply if payment is made late.</p>
31st January 2019	<p>Deadline for submitting your 2017-18 self-assessment return (£100 automatic penalty if your return is late) and the balance of your 2017-18 liability together with the first payment on account for 2018-19 are also due</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 5th April 2018 is due for payment by 31st January 2019. Where the payment is made late interest will be charged.</p> <p>The first payment on account for 2018-19 in respect of income tax and any Class 4 NI or High Income Child Benefit Charge is also due for payment by 31st January 2019.</p>



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February 2019

Date	Filing requirement
<p>1st February 2019</p>	<p>Additional penalty for failing to submit your 2016-17 self-assessment return</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 2016-17 self-assessment return is still outstanding further penalties are now due. This return was due for submission to HMRC by 31st January 2018. 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>
<p>2nd February 2019</p>	<p>Additional 5% late payment penalty on any 2016-17 outstanding tax which was due for payment on 31st January 2018 and still remains unpaid</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 5th April 2017 was due for payment by 31st January 2018. 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>2nd February 2019</p>	<p>Deadline for submitting P46(CAR) for employees whose car/fuel benefits changed during the quarter ended 5th January 2019</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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19th February 2019	<p>PAYE, Student loans and CIS deductions are due for the month to 5th February 2019</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 19th February 2019 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 19th February 2019. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th February 2019.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd February 2019.</p>
March 2019	
Date	Filing requirement
2nd March 2019	<p>5% penalty surcharge on any 2017-18 outstanding tax due on 31st January 2019 still remaining unpaid</p> <p>Anyone who must complete a self-assessment tax return for 2017-18 should make a direct payment to HMRC in regards to the outstanding balance of income tax, class 4 NI and capital gains tax for 2017-18 no later than 31st January 2019. Interest will accrue on all payments made after this date.</p> <p>If the balance outstanding has not been paid by 2nd March 2019 a further surcharge of 5% of the total amount outstanding will be added along with the accruing interest.</p>
19th March 2019	<p>PAYE, Student loans and CIS deductions are due for the month to 5th March 2019</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 19th March 2019 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 19th March 2019. Similarly any tax deducted by contractors through the CIS scheme must also be paid to HMRC by 19th March 2019.</p> <p>If the employer or contractor has opted to make payments electronically the deadline for payment to HMRC is extended to 22nd March 2019.</p>



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31st March 2019

Last week for tax planning for the tax year 2018-19

The final deadline of 5th April 2019 is relevant to individuals who have not considered year-end tax planning issues.

Some of these issues are:-

- Utilising your annual capital gains tax exemption
- Utilising your annual inheritance tax exemption for gifts
- Utilising your annual Individual Savings Account investment limit
- Making additional pension contributions for 2018-19.