

Tax Calendar

2023/24 Tax Calendar

April 2023	
5	<p>Last day of 2022/23 tax year.</p> <p>Deadline for 2022/23 ISA investments and pension contributions.</p> <p>Last day to make disposals using the 2022/23 CGT exemption.</p>
14	<p>Due date for income tax for the CT61 period to 31 March 2023.</p>
19	<p>Automatic interest is charged where PAYE tax, Student loan deductions, Class 1 NI or CIS deductions for 2022/23 are not paid by today. Penalties may also apply if any payments have been made late throughout the tax year.</p> <p>PAYE quarterly payments are due for small employers for the pay periods 6 January 2022 to 5 April 2023.</p> <p>PAYE, Student loan and CIS deductions are due for the month to 5 April 2023.</p> <p>Deadline for employers' final PAYE return to be submitted online for 2022/23.</p>
May 2023	
3	<p>Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 April 2023.</p>

19	PAYE, Student loan and CIS deductions are due for the month to 5 May 2023.
31	Deadline for forms P60 for 2022/23 to be issued to employees.

June 2023	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
19	PAYE, Student loan and CIS deductions are due for the month to 5 June 2023.
30	End of CT61 quarterly period.

July 2023	
5	Deadline for applying for a PAYE Settlement Agreement for 2022/23.
6	Deadline for forms P11D and P11D(b) for 2022/23 to be submitted to HMRC and copies to be issued to employees concerned. Deadline for employers to report share incentives for 2022/23.
14	Due date for income tax for the CT61 period to 30 June 2023.

19	Class 1A NICs due for 2022/23. PAYE, Student loan and CIS deductions due for the month to 5 July 2023. PAYE quarterly payments are due for small employers for the pay periods 6 April 2023 to 5 July 2023.
31	Second payment on account 2022/23 due.

August 2023	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 July 2023.
19	PAYE, Student loan and CIS deductions are due for the month to 5 August 2023.

September 2023	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
19	PAYE, Student loan and CIS deductions are due for the month to 5 September 2023.
30	End of CT61 quarterly period.

October 2023	
1	Due date for payment of Corporation Tax for period ended 31 December 2022.
5	Deadline for notifying HMRC of new sources of taxable income or gains or liability to the High Income Child Benefit Charge for 2022/23 if no tax return has been issued.
14	Due date for income tax for the CT61 quarter to 30 September 2023.
19	<p>Tax and NICs due under a 2022/23 PAYE Settlement Agreement.</p> <p>PAYE, Student loan and CIS deductions are due for the month to 5 October 2023.</p> <p>PAYE quarterly payments are due for small employers for the pay periods 6 July 2023 to 5 October 2023.</p>
31	Deadline for submitting 'paper' 2022/23 self assessment returns.

November 2023	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 October 2023.
19	PAYE, Student loan and CIS deductions are due for the month to 5 November 2023.

December 2023	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
19	PAYE, Student loan and CIS deductions are due for the month to 5 December 2023.
30	Online filing deadline for submitting 2022/23 self assessment return if you require HMRC to collect any underpaid tax by making an adjustment to your 2024/25 tax code.
31	End of CT61 quarterly period. Filing date for Company Tax Return Form CT600 for period ended 31 December 2022.

January 2024	
1	Due date for payment of corporation tax for period ended 31 March 2023.
14	Due date for income tax for the CT61 quarter to 31 December 2023.
19	PAYE, Student loan and CIS deductions are due for the month to 5 January 2024. PAYE quarterly payments are due for small employers for the pay periods 6 October 2023 to 5 January 2024.
31	Deadline for submitting your 2022/23 self assessment return (£100 automatic

	<p>penalty if your return is late) and the balance of your 2022/23 liability together with the first payment on account for 2023/24 are also due.</p> <p>Capital gains tax payment for 2022/23.</p> <p>Balancing payment – 2022/23 income tax and Class 4 NICs. Class 2 NICs also due.</p>
--	--

February 2024	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 January 2024.
19	PAYE, Student loan and CIS deductions are due for the month to 5 February 2024.

March 2024	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
3	5% late payment penalty on any 2022/23 outstanding tax which was due on 31 January 2024 and still remains unpaid.
19	PAYE, Student loan and CIS deductions are due for the month to 5 March 2024.
31	<p>End of corporation tax financial year.</p> <p>End of CT61 quarterly period.</p> <p>Filing date for Company Tax Return Form CT600 for period ended 31 March</p>

	<p>2023.</p> <p>Last minute planning for tax year 2023/24 – please contact us for advice.</p>
--	---