

The background of the entire page is a dense, overlapping field of colorful sticky notes in various colors including blue, green, yellow, orange, pink, and purple. Many of the sticky notes have numbers written on them in black or red ink, such as 22, 30, 19, 7, 14, 12, 31, 5, 1, and 32. The notes are scattered across the page, creating a textured, busy appearance.

KEY DATES FOR

Coronavirus support schemes, tax and Companies House




In addition to the dates listed, Corporation Tax payment deadlines are nine months and one day after the company's year-end (where payments are not required by quarterly installments).

The deadline for Corporation Tax Returns is 12 months after the company's year-end. Please note, if your profits exceed £1.5 million, different arrangements apply, which we can advise you on.

Published on 11 March 2021

MAR 2021

 Coronavirus
business support
measures are
listed in bold.

1 March 2021

Introduction of postponed
VAT reverse charge for
construction.

New Advisory Fuel
Rates (AFR) applies for
company car users.

3 March 2021

Budget Day.



7 March 2021

VAT returns and payments
due for Accounting
Quarter period ending
31 January.

15 March 2021

**Last day to make
CJRS claims for
February.**

22 March 2021

**Bank of England
COVID-19 Corporate
Financing Facility
closes.**

Deadline for
electronic remittance
of PAYE, NICs and
CIS to HMRC.



29 March 2021

**Last date to
amend a CJRS
claim for February
where it has been
underclaimed.**



31 March 2021

**Deadline for payments of VAT payments deferred
between March and June 2020 for businesses that
do not opt to pay in 11 equal installments over the
2021-2022 financial year.**

**Last date to apply for the Bounce Back Loan Scheme,
the Coronavirus Business Interruption Loan Scheme
(CBILS), the Coronavirus Large Business Interruption
Loan Scheme (CLBILS) and the Future Fund.**

Usual deadline for filing
of accounts with Companies
House for accounting periods
ended 31 March 2020.



APR 2021



Coronavirus
business support
measures are
listed in bold.

5 April 2021

Last day a usual Companies House filing deadline can be extended for a further three months.

The last day that tax refunds can be claimed in respect of tax overpaid for the tax year ending 5 April 2017.

The second stage of the post-Brexit import Core Model begins.

£3,000 incentive scheme for employers in England to take on apprentices begins.

Rates of the National Living Wage and National Minimum Wage increase.

23 and 24-year-olds become eligible for the National Living Wage.

Mortgage Guarantee Scheme begins.

6 April 2021

Recovery Loan Scheme begins.

First day of the new tax year.

Introduction of new IR35 rules for the private sector.



14 April 2021

Last day to make CJRS claims for March.

22 April 2021

Quarterly payment PAYE, Tax and NIC for the period ended 5 April 2021.

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.



28 April 2021

Last date to amend a CJRS claim for March where it has been underclaimed.

30 April 2021

Usual deadline for filing of accounts with Companies House for accounting periods ended 31 July 2020.

7 April 2021

VAT returns and payments due for Accounting Quarter period ending 28 February.



MAY 2021



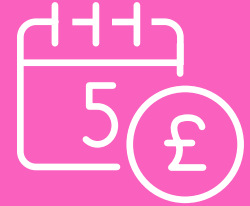
Coronavirus
business support
measures are
listed in bold.

2 May 2021

Forms P46(Car) for the quarter ended 5 April (where benefits are not payrolled) to reach HMRC.

5 May 2021

Employment intermediary's quarterly report (6 January to 5 April) of agency workers paid gross (the end-user organisation can be classed as the employment intermediary in some circumstances).



7 May 2021

VAT returns and payments due for Accounting Quarter period ending 31 March.

14 May 2021

Last day to make CJRS claims for April.

22 May 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

28 May 2021

Last date to amend a CJRS claim for April where it has been underclaimed.



31 May 2021

P60s to be given to all employees.

Usual deadline for filing of accounts with Companies House for accounting periods ended 31 August 2020.

JUN 2021



Coronavirus
business support
measures are
listed in bold.

7 June 2021

VAT returns and payments due for Accounting Quarter period ending 30 April.

14 June 2021

Last day to make CJRS claims for May 2021.

21 June 2021

Last day to opt in to the online VAT Deferral New Payment Scheme.

22 June 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

28 June 2021

Last day to amend a CJRS claim for May 2021 where it has been underclaimed.

30 June 2021

100 per cent business rates relief for eligible retail, hospitality and leisure properties in England ends.

Last day to agree extra help to pay deferred VAT with HMRC.

Temporary increase in the Stamp Duty Land Tax nil-rate band to £500,000 ends.

Deadline for filing of accounts with Companies House for accounting periods ended 30 September 2020.



JUL 2021



Coronavirus
business support
measures are
listed in bold.

1 July 2021

Employers must contribute 10 per cent of furloughed workers' usual wages from today.

66 per cent business rates relief for eligible retail, hospitality and leisure properties in England begins.

Stamp Duty Land Tax nil-rate band falls to £250,000.

The third and final stage of the post-Brexit import Core Model begins.



6 July 2021

Copies of 2020-22 P11d documents should be issued to employees.

22 July 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.



7 July 2021

VAT returns and payments due for Accounting Quarter period ending 31 May.

28 July 2021

Last day to amend a CJRS claim for June 2021 where it has been underclaimed.



14 July 2021

Last day to make CJRS claims for June 2021.


31 July 2021

Deadline for filing of accounts with Companies House for accounting periods ended 31 October 2020.

All mortgage and consumer credit holidays end.

The second payment on account for the 2020-21 tax year is due.

AUG 2021

 Coronavirus business support measures are listed in bold.

1 August 2021

Employers must contribute 20 per cent of furloughed workers' usual wages from today.

7 August 2021

VAT returns and payments due for Accounting Quarter period ending 31 June.




16 August 2021

Last day to make CJRS claims for July 2021.

22 August 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.



7 Aug
VAT Returns

31 August 2021

Last day to amend a CJRS claim for July 2021 where it has been underclaimed.

Deadline for filing of accounts with Companies House for accounting periods ended 30 November 2020.



SEP 2021



Coronavirus
business support
measures are
listed in bold.

14 September 2021

Last day to make CJRS
claims for August 2021.



28 September 2021

Last day to amend
a CJRS claim for
August 2021 where
it has been
underclaimed.



30 September 2021

CJRS closes.

**Five per cent rate of VAT for goods and services
supplied by the tourism and hospitality sectors ends.**

£3,000 incentive scheme for employers in England to take
on apprentices ends.

Deadline for filing of accounts with Companies House for
accounting periods ended 31 December 2020.



OCT 2021



Coronavirus
business support
measures are
listed in bold.

1 October 2021

12.5 per cent rate of VAT for goods and services supplied by the tourism and hospitality sectors begins.

Stamp Duty Land Tax nil-rate band returns to £125,000.



14 October 2021

Last day to make CJRS claims for September 2021.

22 October 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

28 October 2021

Last day to amend a CJRS claim for August 2021 where it has been underclaimed.

31 October 2021

Deadline for filing Paper Income Tax Return with HMRC and deadline for submitting tax return if you want HMRC to calculate your tax liability.

Deadline for filing of accounts with Companies House for accounting periods ended 31 January 2021.



NOV 2021

2 November 2021

Forms P46(Car) for the quarter ended 5 October (where benefits are not payrolled) to reach HMRC.



7 November 2021

VAT returns and payments due for Accounting Quarter period ending 30 September.



22 November 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.



30 November 2021

Deadline for filing of accounts with Companies House for accounting periods ended 28 February 2021.



DEC 2021

1 December 2021

New Advisory Fuel Rates (AFR) applies for company car users.

7 December 2021

VAT returns and payments due for Accounting Quarter period ending 31 October.



22 Dec
Deadline



22 December 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

30 December 2021

Deadline for filing Income Tax return with HMRC if Tax to be collected through PAYE Code Number.

31 December 2021

Deadline for filing of accounts with Companies House for accounting periods ended 31 March 2021.



JAN 2022

7 January 2022

VAT returns and payments due for Accounting Quarter period ending 30 November.



22 January 2022

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.



31 January 2022

Deadline for paying Self-Assessment balancing payment and capital gains tax for tax year ended 5 April 2021.

Deadline for the first payment on Self-Assessment account for 2021/22.

Final online deadline for Self-Assessment tax return.

Deadline for filing of accounts with Companies House for accounting periods ended 30 April 2021.



FEB 2022

2 February 2022

Forms P46(Car) for the quarter ended 5 January (where benefits are not payrolled) to reach HMRC.



7 February 2022

VAT returns and payments due for Accounting Quarter period ending 31 December.



*22 Feb
Deadline*

22 February 2022

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.



28 February 2022

Deadline for filing of accounts with Companies House for accounting periods ended 31 May 2021.

MAR 2022

1 March 2022

New Advisory Fuel Rates (AFR) applies for company car users.



7 March 2022

VAT returns and payments due for Accounting Quarter period ending 31 January.



22 March
Deadline

22 March 2022

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.



31 March 2022

Deadline for filing of accounts with Companies House for accounting periods ended 30 June 2021.

Business rates relief reduction ends.

12.5 per cent rate of VAT for goods and services supplied by the tourism and hospitality sectors ends.



This is intended as a helpful guide for reference use and the dates included within it have been checked against [gov.uk](https://www.gov.uk).

However, this list is not exhaustive and there are exceptions to some of the dates in certain circumstances.

If you have any queries about the dates or deadlines included, please feel free to contact a member of our team.

The information included within this document is correct, to the best of our knowledge, at the time of publication but is subject to change.

