



Tax calendar 2018/19

Tax

PRECISE. PROVEN. PERFORMANCE.

March 2018	
13 March	Spring Statement 2018.
31 March	Corporation tax returns filed by companies with 31 March 2017 year end.
April 2018	
1 April	Main rate of corporation tax remains at 19%. VAT registration threshold remains at £85,000.
6 April	Start of the personal tax year 2018/19. Tax free dividend allowance decreased to £2,000. Personal allowance increased to £11,850. Higher rate threshold increased to £46,350. Capital gains tax annual exemption (individuals) increased to £11,700. Maximum annual ISA contribution remains at £20,000 of which £4,000 can be saved in a lifetime ISA. Pension contribution annual allowance remains at £40,000 (lifetime allowance increases to £1.03m). Company car fuel benefit charge multiplier increased to £23,400.
14 April	Form CT61 filed and tax paid for the quarter ended 31 March 2018.
30 April	Annual adjustment for VAT partial exemption calculations (monthly returns). ATED return and payment for the year 1 April 2018 to 31 March 2019 due. This is payable by any company (or similar entity) owning a UK residential property with a market value of more than £500k on 1 April 2017 (or date of later acquisition).
May 2018	
3 May	Form P46 (Car) filed for the quarter ended 5 April 2018.
31 May	Form P60 provided to employees.
June 2018	
1 June	Advisory fuel rates reviewed by HMRC.
30 June	Annual adjustment for VAT partial exemption calculations (March VAT year end).
July 2018	
5 July	Non-Resident Landlords' Form NRLY filed for the year ended 31 March 2018. Deadline for agreeing scope of PAYE Settlement Agreements for the year ended 5 April 2018.
6 July	Forms P11D filed and copied to employees. Form 42 (employment-related securities and options) filed for 2017/18. Form EMI 40 (annual return) filed for 2017/18. Redundancy packages paid in 2017/18 exceeding £30,000 in value and including non-cash benefits to be reported.
14 July	Form CT61 filed and tax paid for the quarter ended 30 June 2018.
19 July	Class 1A NIC paid in respect of 2017/18 for non-electronic payments.
22 July	Class 1A NIC paid in respect of 2017/18 for electronic payments.
31 July	Second payment on account of income tax payable under self-assessment for 2017/18. Annual adjustment for VAT partial exemption calculations (April VAT year end).
August 2018	
2 August	Form P46 (Car) filed for the quarter ended 5 July 2018.
31 August	Annual adjustment for VAT partial exemption calculations (May VAT year end).

September 2018	
1 September	Advisory fuel rates reviewed by HMRC.
30 September	Submission online of refund claims for VAT incurred by EU businesses in other EU member states in 2017. Accounts for private companies for the year ended 31 December 2017 filed with Companies House.
October 2018	
1 October	Payment of corporation tax by companies with 31 December 2017 year end.
5 October	Notification to HMRC of chargeability to income tax and capital gains tax for 2017/18.
14 October	Form CT61 filed and tax paid for the quarter ended 30 September 2018.
19 October	Income tax and Class 1B NIC paid in respect of PAYE settlement agreements for the year ended 5 April 2018 for non-electronic payments.
22 October	Income tax and Class 1B NIC paid in respect of PAYE settlement agreements for the year ended 5 April 2018 for electronic payments.
31 October	Submission deadline for paper self-assessment income tax returns for 2017/18.
November 2018	
2 November	Form P46 (Car) filed for the quarter ended 5 October 2018.
December 2018	
Christmas party season	No taxable benefit provided cost per head does not exceed £150 (inclusive of VAT).
1 December	Advisory fuel rates reviewed by HMRC.
30 December	Deadline for individuals to submit self-assessment tax returns if requesting underpayments of tax of £3,000 or less to be collected through 2019/20 PAYE code.
31 December	Corporation tax returns filed by companies with 31 December 2017 year end. Submission of refund claims under the 13th Directive for VAT incurred in the EU by non-EU businesses in the year ended 30 June 2018. Accounts for private companies for the year ended 31 March 2018 filed with Companies House.
January 2019	
1 January	Payment of corporation tax by companies with 31 March 2018 year end.
14 January	Form CT61 filed and tax paid for the quarter ended 31 December 2018.
31 January	Online submission deadline for 2017/18 self-assessment income tax returns. Balancing payments of income tax for 2017/18 and first payment on account for 2018/19. Payment of capital gains tax for 2017/18. Deadline for making Gift Aid donations to carry back to 2017/18 (provided tax return not submitted earlier).
February 2019	
2 February	Form P46 (Car) filed for the quarter ended 5 January 2019.
March 2019	
March	One month left for individuals to undertake pre tax year end planning, including making tax efficient investments.
1 March	Advisory fuel rates reviewed by HMRC.
31 March	Corporation tax returns filed by companies with 31 March 2018 year end.
April 2019	
1 April	Start of the financial year 2019.
5 April	End of the personal tax year 2018/19.

Other payments and returns**Corporation tax**

'Large' companies liable to make quarterly payments on account. Other companies liable to make payment within nine months and one day of their accounting year end.

VAT

Online returns and online payments due one calendar month and seven days after the end of the VAT period. If this is a bank holiday or weekend, cleared funds must reach HMRC's bank account by the last working day before then.

PAYE/NIC

Payable 14 days after the end of each tax month (17 days for electronic payments). For small employers payable quarterly. Construction Industry Scheme returns due 14 days after the end of each tax month.

For more information please go to:

www.moorestephens.co.uk