



# 2018/19 TAX CALENDAR

*Make payment previous working day where due date falls on a weekend/bank holiday*

## Every month

**19** Pay PAYE/NIC/CIS deductions for period ending 5th of the month if not paying electronically. Submit CIS contractors' monthly return.

**22** PAYE/NIC/CIS deductions paid electronically should have cleared into HMRC bank account.

## Month end

Submit CT600 for year ending 12 months previously.

Last day to amend CT600 for year ending 24 months previously.

## April 2018

**5** Submit final Full Payment Submission (FPS) or Employer Payment Summary (EPS) for 2017/18 and register to 'payroll' benefits and expenses in 2018/19.

**6** First day of the 2018/19 tax year. Changes apply to tax allowances, rates and thresholds, and ISA limits. Start of new rules for employment termination payments. Auto-enrolment limits increase.

**19** Final day to send a late FPS for 2017/18. (After 19 April corrections for 2017/18 must be made on an Earlier Year Update (EYU). A penalty will usually be charged.)

**23** Interest accrues on employers' unpaid PAYE and NIC for 2017/18 (20th if not paying electronically).

## May 2018

**1** Start of £ 10 daily penalty where the 2016/17 tax return has not been filed (charged for up to 90 days).

**19** Deadline to submit payroll EYU for 2017/18.

**31** Last day to issue 2017/18 P60s to employees.

## July 2018

**5** Last date to agree a 2017/18 PAYE Settlement Agreement (PSA).

**6** Deadline for employers to return forms P11D and P11D (b) for 2017/18 to HMRC and provide copies to employees.

**31** Confirm tax credit claims for 2017/18 and renewal for 2018/19. Second payment on account for 2017/18 income tax and Class 4 NIC.

## August 2018

**1** Penalty of 5% of the tax due or £ 300, whichever is the greater, where the 2016/17 tax return has not been filed.

## **October 2018**

**5** Deadline to register for self-assessment for 2017/18.

**22** Pay tax and Class 1B NIC on PSAs (19th if not paying electronically).

**31** Deadline for 2017/18 tax return if filed on paper.

## **December 2018**

**30** Deadline to submit 2017/18 tax return online to have underpaid PAYE tax collected through the 2019/20 tax code.

## **January 2019**

**31** Submit 2017/18 self-assessment tax return. Pay balance of 2017/18 income tax, Class 4 NIC, all of Class 2 NIC and CGT, plus first payment on account for 2018/19 income tax and Class 4 NIC.

## **February 2019**

**1** Initial penalty imposed where the 2017/18 tax return has not been filed or has been filed on paper after 31 October 2018.

## **March 2019**

**2** Last day to pay 2017/18 tax to avoid automatic 5% penalty.

Thank you for your interest in this Essential Guide. For further information or if you would like to discuss any aspect of the guide, please contact us.

Carson & Trotter Chartered Accountants  
123 Irish Street  
Dumfries  
DG1 2PE

Tel: 01387 269595

Fax: 01387 250017

Email: [info@carsontrotter.co.uk](mailto:info@carsontrotter.co.uk)

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