



Jojo's Cloud 9 Accounting Management Taxation

Mottingham , London

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## Filing deadlines: April - July 2023

Our handy guide to tax filing deadlines from last date to register to payroll benefits in kind for 2023-24 to amending corporation tax returns for accounting periods ended 30 April 2021

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## April

1 April

Financial year 2023 begins

Corporation tax due for accounting periods ended 30 June 2022 where not payable by instalments

Corporation tax increases to 25% for companies with profits over £50,000, with sliding scale up to £250,000

5 April

Tax year 2022-23 ends

Last date to register to payroll benefits in kind for 2023-24

6 April

Tax year 2023-24 begins

7 April

VAT returns and payments due for month or quarter ended 28 February 2023

14 April

Corporation tax instalment payments due for large companies as follows:

Year ended 31 December 2022 – instalment 4

Year ended 31 March 2023 – instalment 3



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Year ended 30 June 2023 – instalment 2

Year ended 30 September 2023 – instalment 1

Corporation tax instalment payments due for very large companies as follows:

Year ended 30 April 2023 – instalment 4

Year ended 31 July 2023 – instalment 3

Year ended 31 October 2023 – instalment 2

Year ended 31 January 2024 – instalment 1

CT61 returns and payments due for quarter ended 31 March 2023

19 April

CIS returns due for month ended 5 April 2023

EPS due for month ended 5 April 2023 so HMRC can apply a reduction on what is owed from FPS

PAYE, NICs, student loan deductions and CIS deductions due for month ended 5 April 2023 paid non electronically

22 April

PAYE, NICs, student loan deductions and CIS deductions due for month ended 5 April 2023 paid electronically

28 April

Plastic packaging tax returns and payments due for quarter ended 31 March 2023

30 April

Returns and payments due by tenants and agents for rents to non-resident landlords for quarter ended 31 March 2023



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Corporation tax return due for accounting periods ended 30 April 2022

Deadline for amending corporation tax returns for accounting periods ended 30 April 2021

Inheritance tax due for deaths in October 2022

Inheritance tax due on lifetime transfers between 6 April 2022 and 30 September 2022

ATED returns and payments for 2023-24 due for properties held on 1 April 2023

## May

1 May

Corporation tax due for accounting periods ended 31 July 2022 where not payable by instalments

New VAT fuel scale charge rate for VAT periods beginning on or after this date

3 May

P46 (car) forms due for the quarter ended 5 April 2023 (where benefits not payrolled)

5 May

Employment intermediary reports due for quarter ended 5 April 2023

Deadline for amending employment intermediary reports for quarter ended 5 January 2023

VAT payments due for month or quarter ended 31 March 2023

14 May

Corporation tax instalment payments due for large companies as follows:



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Year ended 31 January 2023 – instalment 4

Year ended 30 April 2023 – instalment 3

Year ended 31 July 2023 – instalment 2

Year ended 31 October 2023 – instalment 1

Corporation tax instalment payments due for very large companies as follows:

Year ended 31 May 2023 – instalment 4

Year ended 31 August 2023 – instalment 3

Year ended 30 November 2023 – instalment 2

Year ended 29 February 2023 – instalment 1

19 May

CIS returns due for month ended 5 May 2023

EPS due for month ended 5 May 2023 so HMRC can apply a reduction on what is owed from FPS

PAYE, NICs, student loan deductions and CIS deductions due for month ended 5 May 2023 paid non electronically

22 May

PAYE, NICs, student loan deductions and CIS deductions due for month ended 5 May 2023 paid electronically

31 May

Deadline for employers to give employees P60s for 2022–23

Deadline for employers to give relevant employees details of payrolled benefits for 2022–23



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Corporation tax return due for accounting periods ended 31 May 2022

Deadline for amending corporation tax returns for accounting periods ended 31 May 2021

Inheritance tax due for deaths in November 2022

VAT returns and balancing payments due for those using VAT annual accounting with a VAT accounting period ending on 31 March 2023

Deadline for financial institutions to report under the Automatic Exchange of Information (AEOI) agreement for the year ended 31 December 2022

## June

1 June

Corporation tax due for accounting periods ended 31 August 2022 where not payable by instalments

HMRC reviews advisory fuel rates for company cars

7 June

VAT returns and payments due for month or quarter ended 30 April 2023

14 June

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- year ended 31 August 2023 – instalment 2



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- year ended 30 November 2023 – instalment 1

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19 June

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PAYE, NICs, student loan deductions and CIS deductions due for month ended 5 June 2023 paid non electronically

22 June

PAYE, NICs, student loan deductions and CIS deductions due for month ended 5 June 2023 paid electronically

30 June

Corporation tax return due for accounting periods ended 30 June 2022

Deadline for amending corporation tax returns for accounting periods ended 30 June 2021

VAT partial exemption annual adjustments for year ended 31 March 2023 to be included in this quarter's returns (if not included in return for quarter ended 31 March 2023)



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VAT returns and balancing payments due for those using VAT annual accounting with a VAT accounting period ending on 30 April 2023

Inheritance tax due for deaths in December 2022

## July

1 July

Corporation tax due for accounting periods ended 30 September 2022 where not payable by instalments

5 July

Deadline for applying for a PAYE Settlement Agreement (PSA) to have effect for the first time for 2022-23

Non-resident landlords scheme annual information return (NRLY) and tax deduction certificate (NRL6) due to be submitted for the year ended 31 March 2023

6 July

P11Ds and P11D(b) for 2022-23 due to be submitted to HMRC and copies of P11Ds to be provided to employees

Latest date for making good non-payrolled benefits provided in 2022-23

Employment-related securities (ERS) return deadline for 2022-23

Deadline for reporting termination payments and benefits where a cash and benefits package exceeded £30,000 in 2022-23

7 July

VAT returns and payments due for month or quarter ended 31 May 2023

14 July





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PAYE, NICs, student loan deductions and CIS deductions due for month ended 5 July 2023 paid non electronically

PAYE, NICs, student loan deductions and CIS deductions due for quarter ended 5 July 2023 paid non electronically

Class 1A NIC due for 2023-23 paid non electronically



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21 July

PAYE, NICs, student loan deductions and CIS deductions due for month ended 5 July 2023 paid electronically

PAYE, NICs, student loan deductions and CIS deductions due for quarter ended 5 July 2022 paid electronically

Class 1A NIC due for 2022-23 paid electronically

30 July

Returns and payments due by tenants and agents for rents to non-resident landlords for quarter ended 30 June 2023

31 July

Personal and trustee second self-assessment payments on account due for 2022-23

Corporation tax return due for accounting periods ended 31 July 2022

Deadline for amending corporation tax returns for accounting periods ended 31 July 2021

VAT partial exemption annual adjustments for year ended 30 April 2023 to be included in this quarter's returns (if not included in return for quarter ended 30 April 2023)

VAT returns and balancing payments due for those using VAT annual accounting with a VAT accounting period ending on 31 May 2023

Plastic packaging tax returns and payments due for quarter ended 30 June 2023

Inheritance tax due for deaths in January 2023

Deadline for notifying pension scheme administrator to pay all or some of annual allowance charge for 2021-22

Useful links



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