

Company Director Tax Deadline Guide 2022/23

Keep this guide to hand, or transfer the dates to your diary, for easy reference throughout the new tax year.

Self-Assessment Tax Return Dates

2022

- **5 April 2022:** 2021/22 tax year ends
- **6 April 2022:** 2022/23 tax year begins
- **31 July 2022:** Second payment on account of 2021/22 Income Tax (2nd POA)
- **5 October 2022:** Deadline for self-assessment registration notifying chargeability to 2021/22 Income Tax
- **31 October 2022:** Deadline for postal submission of Self-Assessment Tax Returns for tax year ended 5 April 2022 to HMRC
- **30 December 2022:** Deadline for online submission of Self-Assessment Tax Returns for year ended 5 April 2022, if the tax due is less than £3,000 and is to be collected via PAYE

2023

- **31 January 2023:** Deadline for filing Self-Assessment Tax Returns for tax year ended 5 April 2022
- **31 January 2023:** Deadline for payment of 2021/22 tax
- **31 January 2023:** First payment on account of 2022/23 Income Tax (1st POA)
- **5 April 2023:** 2022/23 tax year ends
- **6 April 2023:** 2023/24 tax year begins

IMPORTANT: Sale of buy-to-let residential properties in the name of the individual rather than the company name, must be reported to HMRC and any Capital Gains Tax paid within 60 days of the completion of the sale (this was 30 days until 26 October 2021).

Company Dates

If you are a monthly PAYE & NI payer

Your payment will be due each month on the 19th after the end of the tax month the payment relates to (22nd if paying electronically) but refer to **19 July and 19 October 2022** below if P11Ds were submitted relating to the previous tax year and if you have a PAYE Settlement Agreement in place.

If you are a quarterly PAYE & NI payer

Refer to the specific dates below:

- **12 months after your year end:** Deadline for submission of your Corporation Tax Return
- **9 months and one day after your year end:** Deadline for payment of your Corporation Tax Bill
- **19 April 2022:** Deadline for postal payments of PAYE, CIS, Class 1 NICs to HMRC for the tax quarter ended 5 April 2022 (22 April if paying electronically)
- **31 May 2022:** Deadline to issue P60 certificates to employees
- **6 July 2022:** Deadline for submitting P11Ds to HMRC, issuing copies to employees and for arranging for a PAYE Settlement Agreement (PSA) to be set up with HMRC
- **19 July 2022:** Deadline for postal payments of PAYE, CIS, Class 1 NICs to HMRC for the tax quarter ended 5 July 2022 (22 July if paying electronically) and for payment of Class 1A NICs on Benefits in Kind
- **19 October 2022:** Deadline for postal payments of PAYE, CIS, Class 1 NICs to HMRC for the tax quarter ended 5 October 2022
- **19 October 2022:** Deadline for postal payments of the tax and Class 1B NICs due on PAYE Settlement Agreements (22 October if paying electronically)

VAT Return Dates

The deadline for VAT Return filing and payment is **1 calendar month and 7 days** from the end of the Accounting Quarter (in most cases, VAT Returns will therefore be required every three months).

CT61 Dates

The deadline for submission and payment is 14 days after the end of the calendar quarter, i.e. 14 January, 14 April, 14 July and 14 October.



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