



Tax Calendar 2016/17

September 2016

- 1 New advisory fuel rates for users of company cars effective from today.
- 30 End of CT61 quarterly period.
Last day for UK businesses to reclaim EC VAT chargeable in 2015.

October 2016

- 1 Due date for payment of Corporation Tax for period ended 31 December 2015.
- 5 Individuals/trustees must notify HMRC of new sources of income/chargeability in 2015/16 if a Tax Return has not been received.
- 14 Due date for filing form CT61 in respect of quarter to 30 September 2016.
- 19/22 2nd Quarter 2016/17 PAYE remittance due.
- 31 Last day to file 2016 paper Tax Return without incurring penalties.

November 2016

- 1 £100 penalty if 2016 paper Tax Return not yet filed. Additional penalties may apply for further delay (no penalties if online return filed by 31 January 2017).
- 2 Submission date of P46 (Car) for quarter to 5 October.

December 2016

- 1 New advisory fuel rates for users of company cars effective from today.
- 30 Last day for online submission of 2016 Tax Return for HMRC to collect tax through clients' 2017/18 PAYE code, where they owe less than £3,000.
- 31 Last day for non-EU traders to reclaim recoverable UK VAT suffered in the year to 30 June 2016.
End of relevant year for taxable distance supplies to UK for VAT registration purposes.
End of relevant year for cross-border acquisitions of taxable goods in the UK for VAT registration purposes.
End of CT61 quarterly period.

January 2017

- 1 Due date for payment of Corporation Tax for period ended 31 March 2016.
- 14 Due date for filing form CT61 in respect of quarter to 31 December 2016.
- 19/22 3rd Quarter 2016/17 PAYE remittance due.
- 31 First self assessment payment on account for 2016/17.
Capital gains tax payment for 2015/16.
Balancing payment – 2015/16 income tax/NICs.
Last day to renew 2016/17 tax credits.
Deadline for amending 2014/15 Tax Return.
Last day to file the 2016 Tax Return online without incurring penalties.

February 2017

- 1 £100 penalty if 2016 Tax Return not yet filed online. Additional penalties and interest may apply if the return is not filed by the end of this month.
- 2 Submission date of P46 (Car) for quarter to 5 January.
- 14 Last date (for practical purposes) to request NIC deferment for 2016/17.

March 2017

- 1 New advisory fuel rates for users of company cars effective from today.
- 2 Last day to pay any balance of 2015/16 tax and NICs to avoid an automatic 5% late payment penalty.

Corporation tax filing and payment deadlines

Deadline for paying corporation tax liability

- 9 months and one day if the company's taxable profits are £1.5m or less.
- In 4 instalments if the company's taxable profits exceed £1.5m.

Deadline for filing company self-assessment return with HMRC

- 12 months after the accounting year end.

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18th September 2016