

2024/2025 Tax Calendar

April 2024	
5	Last day of 2023/24 tax year. Deadline for 2023/24 ISA investments and pension contributions. Last day to make disposals using the 2023/24 CGT exemption.
14	Due date for income tax for the CT61 period to 31 March 2024.
19	Automatic interest is charged where PAYE tax, Student loan deductions, Class 1 NI or CIS deductions for 2023/24 are not paid by today. Penalties may also apply if any payments have been made late throughout the tax year. PAYE quarterly payments are due for small employers for the pay periods 6 January 2023 to 5 April 2024. PAYE, Student loan and CIS deductions are due for the month to 5 April 2024 Deadline for employers' final PAYE return to be submitted online for 2023/24.
May 2024	
3	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 April 2024.
19	PAYE, Student loan and CIS deductions are due for the month to 5 May 2024.
31	Deadline for forms P60 for 2023/24 to be issued to employees.
June 2024	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
19	PAYE, Student loan and CIS deductions are due for the month to 5 June 2024.
30	End of CT61 quarterly period.
July 2024	
5	Deadline for applying for a PAYE Settlement Agreement for 2023/24.
6	Deadline for forms P11D and P11D(b) for 2023/24 to be submitted to HMRC and copies to be issued to employees concerned. Deadline for employers to report share incentives for 2023/24.

14	Due date for income tax for the CT61 period to 30 June 2024.
19	Class 1A NICs due for 2023/24. PAYE, Student loan and CIS deductions due for the month to 5 July 2024. PAYE quarterly payments are due for small employers for the pay periods 6 April 2024 to 5 July 2024.
31	Second payment on account 2023/24 due.

August 2024	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 July 2024.
19	PAYE, Student loan and CIS deductions are due for the month to 5 August 2024.

September 2024	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
19	PAYE, Student loan and CIS deductions are due for the month to 5 September 2024.
30	End of CT61 quarterly period.

October 2024	
1	Due date for payment of Corporation Tax for period ended 31 December 2023.
5	Deadline for notifying HMRC of new sources of taxable income or gains or liability to the High Income Child Benefit Charge for 2023/24 if no tax return has been issued.
14	Due date for income tax for the CT61 quarter to 30 September 2024.
19	Tax and NICs due under a 2023/24 PAYE Settlement Agreement. PAYE, Student loan and CIS deductions are due for the month to 5 October 2024. PAYE quarterly payments are due for small employers for pay periods 6 July 2024 to 5 October 2024.
31	Deadline for submitting 'paper' 2023/24 self assessment returns.

November 2024	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 October 2024.
19	PAYE, Student loan and CIS deductions are due for the month to 5 November 2024.

December 2024	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
19	PAYE, Student loan and CIS deductions are due for the month to 5 December 2024.
30	Online filing deadline for submitting 2023/24 self assessment return if you require HMRC to collect any underpaid tax by making an adjustment to your 2025/26 tax code.
31	End of CT61 quarterly period. Filing date for Company Tax Return Form CT600 for period ended 31 December 2023.

January 2025	
1	Due date for payment of corporation tax for period ended 31 March 2024.
14	Due date for income tax for the CT61 quarter to 31 December 2024.
19	PAYE, Student loan and CIS deductions are due for the month to 5 January 2025. PAYE quarterly payments are due for small employers for the pay periods 6 October 2024 to 5 January 2025.
31	Deadline for submitting your 2023/24 self assessment return (£100 automatic penalty if your return is late) and the balance of your 2023/24 liability together with the first payment on account for 2024/25 are also due. Capital gains tax payment for 2023/24. Balancing payment – 2023/24 income tax and Class 4 NICs.

February 2025	
2	Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 January 2025.
19	PAYE, Student loan and CIS deductions are due for the month to 5 February 2025.

March 2025	
1	New Advisory Fuel Rates (AFR) for company car users apply from today.
3	5% late payment penalty on any 2023/24 outstanding tax which was due on 31 January 2025 and still remains unpaid.
19	PAYE, Student loan and CIS deductions are due for the month to 5 March 2025.
31	End of corporation tax financial year. End of CT61 quarterly period. Filing date for Company Tax Return Form CT600 for period ended 31 March 2024. Last minute planning for tax year 2024/25 – please contact us for advice.