

DEADLINE DATES FOR YOUR COMPANY

LIMITED

Date of incorporation

Date per certificate of incorporation

Accounting year end

Default date is last day of month of incorporation

Relevant dates in respect of statutory submission and payment deadlines:

COMPANY

Accounts:

Company Records to BTW

4 Months after accounting year end

Statutory Accounts due at Companies House

9 Months after year end

Taxation:

Accounts, Tax Computations and Company
Tax Return (CT600) due at HMRC

(the following year)

12 months after year end

Corporation Tax payment due to HMRC

*9 months and 1 day following the accounting
year end*

Company Secretarial:

Annual Return due at Companies House

Date of incorporation

Payroll:

Payroll processing and RTI submission

**End of each month
(staff wages details required 3 days before)**

basis to be agreed - normally end of each month

PAYE/NIC payments to HMRC

19th of each month

*Statutory date 19th of the following due in which
arises*

Company Benefits forms P11D
submission deadline at HMRC

6 July

*Statutory date always 6 July following tax year
end*

Class 1A NIC payment

19 July

Statutory date always 19 July

VAT:

VAT records to BTW

2 weeks following quarter end

Submission of VAT Return to HMRC

1 month and 7 days following the quarter end

Payment of VAT liability - by credit/debit
card or electronic payment

1 month and 7 days following the quarter end

Payment of VAT liability - direct debit

1 month and 10 days following the quarter end

DIRECTOR

Personal self assessment tax return
submission to HMRC

31 January

31 January following the relevant tax year

Self assessment balancing payment

31 January

31 January following the relevant tax year

1st Payment on account

31 January

*31 January within the relevant tax year for
for which the payment on account is made*

2nd payment on account

31 July

*31 July following the end of the tax year
for which the payment on account is made*