

Filing Deadlines/Key dates

January 2024

- 19 January PAYE cheque payments for the month ended 5 January should reach HMRC (22 January for electronic payments).
- 31 January Personal tax self-assessment returns filed online for 2022/23 must be submitted to avoid a late filing penalty and extension of the enquiry window. Filing date for amended personal tax self-assessment returns for 2021/22.

Amended personal tax self-assessment returns for 2021/22 must be filed by this date.

Due date for balancing payment of 2022/23 income tax, capital gains tax and Class 4 NIC.

Due date for 1st payment on account of 2023/24 income tax and Class 4 NIC.

Last date for claims in respect of trading losses for 2021/22 (carry back/set-off against other income).

February 2024

- 1 February Fixed penalty if 2022/23 online outstanding.
- 2 February Filing date for Forms P46 (Car) for the quarter ended 5 January 2024.
- 19 February PAYE cheque payments for the month ended 5 February should reach HMRC (22 February for electronic payments).

March 2024

- 1 March Deadline for payment of any outstanding income and capital gains tax in respect of personal tax returns for 2022/23 to avoid 5% surcharge (last date to avoid surcharge is 30 days after 31 January).
- 19 March PAYE cheque payments for the month ended 5 March should reach HMRC (22 March for electronic payments).

April 2024

- 5 April Last day of the 2023/24 tax year and the deadline for various tax claims and elections as well as use of capital gains tax annual allowances and use of annual limit for pension contributions.
- 19 April PAYE cheque payments for the month ended 5 April should reach HMRC (22 April for electronic payments). This is also the deadline for the payment of any other outstanding PAYE and NIC liabilities for 2023/24.
- 30 April Inheritance tax due on lifetime transfers between 6 April to 30 September 2023.

May 2024

3 May	Filing date for Forms P46 (Car) for the quarter ended 5 April 2024.
19 May	PAYE Cheque payments for the month ended 5 May should reach HMRC (22 May for electronic payments).
31 May	Deadline for employers to give 2023/24 P60 forms to each employee who was working for them on 5 April 2024.

June 2024

19 June	PAYE cheque payments for the month ended 5 June should reach HMRC (22 June for electronic payments).
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July 2024

5 July	Last date for agreeing PAYE settlement agreements for 2023/24.
6 July	Forms P9D and P11D for tax year 2022/23 must be given to relevant employees by this date.
19 July	PAYE cheque payments for the month ended 5 July should reach HMRC (22 July for electronic payments).
	Class 1A NIC payments for 2022/23 should reach HMRC by this date if paid by cheque (20 July for electronic payments).
31 July	Second self-assessment payments on account for the tax year 2022/23 is due by this date. Class 4 NIC and the last date for paying 2022/23 income tax and Class 4 NIC to avoid a second automatic penalty.

August 2024

1 August	Second fixed penalty if 2022/23 return still outstanding.
	Second 5% surcharge on any unpaid 2022/23 income tax, capital gains tax and Class 4 NIC.
2 August	Filing date for Forms P46 (Car) for quarter ended 5 July 2024.
19 August	PAYE cheque payments for the month ended 5 August should reach HMRC (22 August for electronic payments).
	Interest starts to run on the second 5% surcharge until it is paid.
31 August	

September 2024

19 September	PAYE payments for the month ended 5 September should reach HMRC (22 September for electronic payments).
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October 2024

- 1 October Deadline for corporation tax payment for companies with 31 December 2022 year end (where payments not required by quarterly instalments).
- 5 October Late date to give HMRC notice of changeability for 2023/24, if required.
- 19 October PAYE cheque payments for the month ended 5 October should reach HMRC (22 October for electronic payments).
- 31 October Deadline for personal self-assessment paper tax returns for 2023/24 (online returns may be filled up to 31 January 2025).

November 2024

- 1 November Fixed penalty if 2023/24 paper return outstanding.
- 2 November Filing date for Forms P46 (Car) for quarter ended 5 October 2024.
- 19 November PAYE cheque payments for the month ended 5 November should reach HMRC (22 November for electronic payments)

December 2024

- 19 December PAYE cheque payments for the month ended 5 December should reach HMRC (22 December for electronic payments).
- 30 December Last date for filing 2023/24 online returns, if underpayment of up to £3,000 to be collected by 2024/25 PAYE coding adjustment.
- 31 December Corporation tax returns deadline for accounting year ended 31 December 2023.