

The background of the slide is a dense, overlapping field of colorful sticky notes in various colors including blue, green, yellow, orange, pink, and purple. Many of the sticky notes have numbers written on them in black or red ink, such as 22, 30, 19, 7, 14, 12, 31, 5, 1, and 32. The notes are scattered across the entire page, creating a busy, textured effect.


KEY DATES FOR Coronavirus support schemes, tax and Companies House



In addition to the dates listed, Corporation Tax payment deadlines are nine months and one day after the company's year-end (where payments are not required by quarterly installments).

The deadline for Corporation Tax Returns is 12 months after the company's year-end. Please note, if your profits exceed £1.5 million, different arrangements apply, which we can advise you on.

OCT 2020

 Coronavirus business support measures are listed in bold.

1 October 2020

Grants from the CJRS taper down to 60 per cent of a furloughed employee's usual wages up to £1,875 a month, with employers required to contribute another 20 per cent, so that furloughed employees continue to receive 80 per cent of their usual wages.

5 October 2020

Deadline to notify chargeability and advise HMRC of need to register for Self-Assessment for 2019/20.

7 October 2020

VAT returns and payments due for Accounting Quarter period ending 31 August.

19 October 2020

Deadline for making claims for the second round of SEISS funding.

22 October 2020

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

Quarterly payment PAYE, Tax and NIC for the period ended 5 October 2020.



31 October 2020

CJRS closes. Employees can no longer be furloughed after this date.

Deadline for filing Paper Income Tax Return with HMRC and deadline for submitting tax return if you want HMRC to calculate your tax liability.

Usual deadline for filing of accounts with Companies House for accounting periods ended 31 October 2019.



NOV 2020



Coronavirus
business support
measures are
listed in bold.

1 November 2020
Job Support Scheme
begins.

2 November 2020

Forms P46(Car) for the
quarter ended 5 October
(where benefits are
not payrolled) to
reach HMRC.

5 November 2020

Employment intermediary's quarterly report (6 July to
5 October) of agency workers paid gross (the end-user
organisation can be classed as the employment intermediary
in some circumstances).

7 November 2020

VAT returns and
payments due for
Accounting Quarter
period ending
30 September.

12 November 2020

**Legislation extending
Statutory Sick Pay
rules to support
businesses affected
by Coronavirus ends.**

22 November 2020

Deadline for electronic
remittance of PAYE, NICs
and CIS to HMRC.



30 November 2020

Last date for making claims for the CJRS.

Last date to apply for the Bounce Back Loan Scheme, the Coronavirus Business Interruption Loan Scheme (CBILS), the Coronavirus Large Business Interruption Loan Scheme (CLBILS) and the Future Fund.

Usual deadline for filing of accounts with Companies House for accounting periods ended 30 November 2019.

DEC 2020

1 December 2020

New Advisory Fuel Rates (AFR) applies for company car users.

7 December 2020

VAT returns and payments due for Accounting Quarter period ending 31 October.

22 Dec
Deadline

22 December 2020

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

30 December 2020

Deadline for filing Income Tax return with HMRC if Tax to be collected through PAYE Code Number.


31 December 2020

The date by which the UK must have reached a trade deal with the EU under current Government plans.

Usual deadline for filing of accounts with Companies House for accounting periods ended 31 December 2019.



JAN 2021

 Coronavirus business support measures are listed in bold.

7 January 2021

VAT returns and payments due for Accounting Quarter period ending 30 November 2020.

22 January 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

Quarterly payment PAYE, Tax and NIC for the period ended 5 January 2021.

31 January 2021

Deadline for Self-Assessment payments on account deferred from 31 July 2020 for taxpayers who do not arrange an additional 12-month repayment plan through the HMRC self-service Time to Pay facility, or who have more than £30,000 of Self-Assessment liabilities.

Date until which staff previously furloughed under the CJRS, who have been brought back and paid £520 on average from October to January must be continuously employed for the employer to qualify for a £1,000 Job Retention Bonus.

Payments for the Coronavirus apprenticeship scheme come to an end.

Deadline for paying Self-Assessment balancing payment and capital gains tax for tax year ended 5 April 2020. Deadline for the first payment on Self-Assessment account for 2020/21.

Final online deadline for Self-Assessment tax return.

Usual deadline for filing of accounts with Companies House for accounting periods ended 31 January 2020.

FEB 2021



Coronavirus
business support
measures are
listed in bold.

2 February 2021

Forms P46(Car) for the quarter ended 5 January (where benefits are not payrolled) to reach HMRC.

5 February 2021

Employment intermediary's quarterly report (6 October to 5 January) of agency workers paid gross (the end-user organisation can be classed as the employment intermediary in some circumstances).



7 February 2021

VAT returns and payments due for Accounting Quarter period ending 31 December 2020.

15 February 2021

Claims for the Job Retention Bonus open.




22 February 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

28 February 2021

Usual deadline for filing of accounts with Companies House for accounting periods ended 29 February 2020.



*22 Feb
Deadline*

MAR 2021



Coronavirus
business support
measures are
listed in bold.

1 March 2021

Introduction of postponed VAT reverse charge for construction.

New Advisory Fuel Rates (AFR) applies for company car users.



7 March 2021

VAT returns and payments due for Accounting Quarter period ending 31 January.



22 March 2021

Bank of England COVID-19 Corporate Financing Facility closes.

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.



31 March 2021

Deadline for payments of VAT payments deferred between March and June 2020 for businesses that do not opt to pay in 11 equal installments over the 2021-2022 financial year.

The temporary Stamp Duty Land Tax holiday ends.

Temporary cut to VAT on certain supplies within the hospitality and leisure sectors ends.

Deadline for claiming the Job Retention Bonus.

Usual deadline for filing of accounts with Companies House for accounting periods ended 31 March 2020.



APR 2021



Coronavirus
business support
measures are
listed in bold.

5 April 2021

COVID-19 one-year business rates holiday ends.

Last day a usual Companies House filing deadline can be extended for a further three months.

The last day that tax refunds can be claimed in respect of tax overpaid for the tax year ending 5 April 2017.



22 April 2021

Quarterly payment PAYE, Tax and NIC for the period ended 5 April 2021.

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

6 April 2021

First day of the new tax year.

Introduction of new IR35 rules for the private sector.



7 April 2021

VAT returns and payments due for Accounting Quarter period ending 28 February.



30 April 2021

Job Support Scheme ends.

Usual deadline for filing of accounts with Companies House for accounting periods ended 30 April 2020 and 31 July 2020.

MAY 2021

2 May 2021

Forms P46(Car) for the quarter ended 5 April (where benefits are not payrollled) to reach HMRC.

5 May 2021

Employment intermediary's quarterly report (6 January to 5 April) of agency workers paid gross (the end-user organisation can be classed as the employment intermediary in some circumstances).



7 May 2021

VAT returns and payments due for Accounting Quarter period ending 31 March.

22 May 2021

Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

31 May 2021

P60s to be given to all employees.

Usual deadline for filing of accounts with Companies House for accounting periods ended 31 May 2020 and 31 August 2020.



This is intended as a helpful guide for reference use and the dates included within it have been checked against gov.uk.

However, this list is not exhaustive and there are exceptions to some of the dates in certain circumstances.

If you have any queries about the dates or deadlines included, please feel free to contact a member of our team.

The information included within this document is correct, to the best of our knowledge, at the time of publication but is subject to change.