

The background of the slide is a dense, overlapping collage of colorful sticky notes in various shades including blue, green, yellow, orange, pink, and purple. Many of the sticky notes have numbers written on them in dark ink, such as 22, 30, 19, 7, 14, 31, 1, 5, 12, 18, and 17. The notes are scattered across the entire slide, creating a textured, busy visual 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.

Published on 17 December 2020

DEC 2020



Coronavirus
business support
measures are
listed in bold.

1 December 2020

New Coronavirus Job Retention Scheme (CJRS) rules come into effect, meaning employees serving notice can no longer be claimed for and details of employers' claims will be published.

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

2 December 2020

Increased National Restrictions in England end.

7 December 2020

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

14 December 2020

Last day to make CJRS claims for November.

22 December 2020

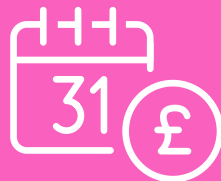
Deadline for electronic remittance of PAYE, NICs and CIS to HMRC.

29 December 2020

Last date to amend a CJRS claim for November where it has been underclaimed.

30 December 2020

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



31 December 2020

Brexit transition period ends at 11pm UK-time.

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.

14 January 2021

**Last day to make
CJRS claims for
December.**

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.

28 January 2021

**Last date to amend
a CJRS claim
for December,
where it has been
underclaimed.**

29 January 2021

**Deadline to apply
for the third round of
the Self-Employment
Income Support
Scheme (SEISS).**

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.

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

Last day to make CJRS claims for January.



*22 Feb
Deadline*


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.

MAR 2021

 Coronavirus
business support
measures are
listed in bold.

1 March 2021

Last date to amend a CJRS claim for January where it has been underclaimed.

Introduction of postponed VAT reverse charge for construction.

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

3 March 2021

Budget Day.

7 March 2021

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

15 March 2021

Last day to make CJRS claims for February.

22 March 2021

Bank of England COVID-19 Corporate Financing Facility closes.

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



29 March 2021

Last date to amend a CJRS claim for February where it has been underclaimed.



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.

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 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.

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.

14 April 2021

**Last day to make
CJRS claims for
March.**

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.

28 April 2021

**Last date to amend
a CJRS claim for
March where it has
been underclaimed.**



30 April 2021

CJRS due to close.

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

MAY 2021



Coronavirus
business support
measures are
listed in bold.

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.

14 May 2021

Last day to make CJRS claims for April.

22 May 2021

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

28 May 2021

Last date to amend a CJRS claim for April where it has been underclaimed.



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](https://www.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.

