

## Timely reminders & help with tax payments



***Below are important dates on tax payments, including where deadlines have been extended or a payment scheme offered to help businesses through the pandemic.***

### **1 April 2021 deadline for self-assessment payment**

This is a friendly reminder to pay any outstanding self-assessment tax owed if you haven't already done so. Due to the pandemic, the government gave a little longer – until 1 April – to either make payment or set up a payment plan (Time to Pay arrangement). – without incurring a late payment penalty.

So, it's worth doing this by midnight on 1 April and you won't be charged the initial 5% late payment penalty.

If you're interested in [the payment plan, it can be set up online](#) and allows you to pay in monthly instalments until January 2022. More details are here.

### **VAT deferral scheme**

If your business deferred paying VAT due in the period from 20 March to 30 June 2020, you can opt to pay it back in monthly instalments.

To do this, you need to [join the VAT deferral payment scheme by 21 June 2021](#). If you join in March, you'll be able to pay your deferred VAT in 11 instalments or fewer. If you join after March, you'll pay in fewer monthly instalments..

So, if this sounds good to you, don't delay!

### **Other forthcoming deadlines for tax payments**

- **14 April** – Due date for income tax for the CT61 period - for quarter ended 31 March 2021.
- **30 April** – Due date for ATED return and amounts owed for the year 1 April 2021 to 31 March 2022. Filing due date for corporation tax returns for companies with a 30 April 2020 year end.
- **1 May** – Deadline for payment of corporation tax for companies with a year end of 31 July 2020\*.
- **3 May** – Deadline for submission of printed Form P46 for cars for quarter ended 5 April 2021.
- **31 May** – Deadline for giving employees their P60s for 2020/21. Filing due date for corporation tax purposes for companies with a 31 May 2020 year end.
- **1 June** – Deadline for payment of corporation tax for companies with a year end of 31 August 2020\*.
- **30 June** – Filing due date for corporation tax purposes for companies with a 30 June 2020 year end.

*\*For companies not within the quarterly instalment regime.*

**[Do contact us](#) if we can help you with anything.**