

Key tax deadlines for tax agents 2016-2017



HM Revenue
& Customs

This calendar should help you establish when your clients' key tax deadlines are, including the variable deadlines that you need to consider ([see page 2](#)).

Agents and HMRC working together

Fixed dates Income Tax ■ Employers ■

April 2016

- 6** First day of new tax year.
- 19** Deadline for postal payments to reach HMRC Accounts Office for any outstanding non-electronic PAYE tax and Class 1 NICs for the tax year ending 5 April 2016.
- 22** Deadline for electronic payments to be cleared in HMRC's bank account for any outstanding PAYE and Class 1 NICs for the tax year ending 5 April 2016.

May 2016

- 31** Last date for giving a form P60 for 2015-16 to each relevant employee who was working for you on 5 April 2016.

June 2016

No key deadlines for NICs, PAYE or Self Assessment.

July 2016

- 6** Last date for agreeing PAYE Settlement Agreements for 2015-16 (if any).
- 6** Deadline for filing forms P9D, P9D(b), or substitutes for the tax year ending 5 April 2016.
- 6** Last date to give forms P9D and P10 to relevant employees.
- 19** Deadline for postal payments to reach HMRC Accounts Office for any outstanding Class 1A NICs for the tax year ending 5 April 2016.
- 22** Last date for electronic payments to be cleared in HMRC's bank account for any outstanding Class 1A NICs for the tax year ending 5 April 2016.
- 31** Deadline for second Self Assessment payment on account for tax year ended 5 April 2016.

August 2016

No key deadlines for NICs, PAYE or Self Assessment.

September 2016

No key deadlines for NICs, PAYE or Self Assessment.

October 2016

- 5** Deadline to notify chargeability for Income Tax/Capital Gains Tax for 2015-16 if not registered for Self Assessment. Complete form CWF1 for self-employment or form SA1 for non self-employed income, or form SA101 for partners.
- 31** Midnight deadline for paper submission of Self Assessment tax returns for tax year ended 5 April 2016 to be received by HMRC.

November 2016

No key deadlines for NICs, PAYE or Self Assessment.

December 2016

- 30** Deadline for online submission of Self Assessment tax returns for tax year ended 5 April 2016 for HMRC to collect tax through clients' PAYE codes, where they owe less than £3,000.

January 2017

- 31** Deadline for online submission of Self Assessment tax returns for tax year ended 5 April 2016.
- 31** Deadline for paying Self Assessment 'balancing payments' for tax year ended 5 April 2016.
- 31** Deadline for first Self Assessment payment on account for tax year ended 5 April 2017.

February 2017

No key deadlines for NICs, PAYE or Self Assessment.

March 2017

No key deadlines for NICs, PAYE or Self Assessment.

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Monthly repeat dates

Construction Industry Scheme (CIS) deadlines

Deadline for receipt of the contractor's monthly return whether submitted on paper, electronically or in the case of a nil return over the telephone is the 19th of each month.

PAYE and Class 1 National Insurance Contribution (NICs) deadlines

Deadline for electronic payments to be cleared in HMRC's bank account for any PAYE and Class 1 NICs is the 22nd of each month. N.B. If the 22nd falls on a weekend or bank holiday, payment must reach HMRC on the last working day before the weekend or bank holiday.

Employer Payment Summaries

The Employer Payment Summary (EPS) is used to notify HMRC that no payment is due, or of any amounts being recovered from payments. If you want the EPS to apply to a specific month, you need to send the EPS before payment to HMRC is due on the 19th following the end of the tax month.

Quarterly repeat dates

PAYE/NICs payment deadlines

Cheque payments for any outstanding PAYE and Class 1 NICs must reach HMRC Accounts Office by the 19th of each quarter.

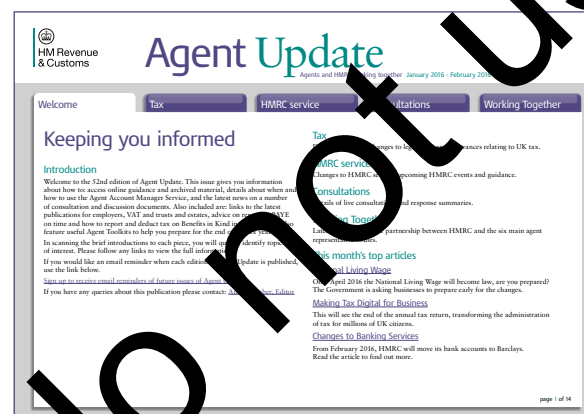
- First Quarter 19 July 2016
- Second Quarter 19 October 2016
- Third Quarter 19 January 2017
- Fourth Quarter 19 April 2017

Cleared electronic payment must reach HMRC's bank account no later than the 22nd of each quarter.

- First Quarter 22 July 2016
- Second Quarter 22 October 2016
- Third Quarter 22 January 2017
- Fourth Quarter 22 April 2017

Information provided by HMRC, April 2016 and was correct at the time of going to publication. Always check HMRC on **GOV.UK** for the latest information.

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