

The background of the entire page is a dense, overlapping field of colorful sticky notes in various colors including blue, green, purple, yellow, orange, and pink. Many of these notes have numbers written on them in dark ink, such as 22, 30, 19, 17, 18, 7, 31, 5, 14, 12, 17, 19, 7, 19, 31, 1, 22, and 11. The notes are scattered across the page, 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).

Published on 14 August 2020

# AUG 2020

 Coronavirus  
business support  
measures are  
listed in bold.



**17 August 2020**  
**Claims for the second round  
of the Self-Employment Income  
Support Scheme (SEISS) open.**

**19 August 2020**

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



**22 August 2020**

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



**31 August 2020**

**Eat Out to Help Out  
closes to customers.**



# SEP 2020



Coronavirus  
business support  
measures are  
listed in bold.

## 1 September 2020

**Grants from the Coronavirus Job Retention Scheme (CJRS) taper down to 70 per cent of a furloughed employee's usual wages up to £2,187.50 a month, with employers required to contribute another 10 per cent, so that furloughed employees continue to receive 80 per cent of their usual wages.**

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



## 19 September 2020

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



## 22 September 2020

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



## 30 September 2020

**The deadline for venues to claim from the Eat Out to Help Out scheme.**

Deadline for EU VAT refund claims.

# 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

Filing deadline for VAT Return period ending 31 August 2020 and usual date HMRC should receive cleared payment by.

## 14 October 2020

Corporation tax second quarterly instalment payment for accounting periods ending 31 December 2020.

## 18 October 2020

PAYE cheque payments for month ended 5 October should reach HMRC by this date (22 October for electronic payments).

## 22 October 2020

Deadline for electronic remittance of PAYE and NICs to HMRC.

## 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.

## 19 October 2020

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

Deadline for postal payments remittance of PAYE, NICs and CIS to HMRC for the month ended 5 October 2020.



# NOV 2020



Coronavirus  
business support  
measures are  
listed in bold.

## **2 November 2020**

Forms P46(Car)  
for the quarter ended  
5 October (where  
benefits 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**

Filing deadline for VAT  
Return period ended  
30 September 2020  
and usual date HMRC  
should receive cleared  
payment by.



## **11 November 2020**

**Extension of Statutory  
Sick Pay rules to  
support businesses  
affected by Coronavirus  
comes to an end.**

## **19 November 2020**

Deadline for postal payments remittance of PAYE, NICs  
and online Construction Industry Scheme (CIS) return for  
the month ended 5 November.

## **22 November 2020**

Deadline for electronic  
remittance of PAYE and  
NICs to HMRC.



## **30 November 2020**

**Last date for making  
claims for the CJRS.**



# DEC 2020

## 1 December 2020

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

## 7 December 2020

Filing deadline for VAT Return period ended 31 October 2020 and usual date HMRC should receive cleared payment by.

## 14 December 2020

Corporation tax third quarterly instalment payment for very large companies with annual taxable profits exceeding £20m (reduced if the company is a member of one or more 51% groups) with an accounting period beginning on 1 April 2020.



## 19 December 2020

Deadline for postal payments remittance of PAYE, NICs and Online Construction Industry Scheme (CIS) return for the month ended 5 December.

## 22 December 2020

Deadline for electronic remittance of PAYE and NICs 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

Corporation tax returns for accounting periods ended 31 December 2020.



## 31 December 2020

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

# JAN 2021

Coronavirus  
business support  
measures are  
listed in bold.

## 12 January 2021

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

## 19 January 2021

Quarterly payment PAYE Tax and NIC for the year ended 1 January 2020. Deadline for postal payments remittance of PAYE, NICs and online CIS return for the month ended 5 January 2020 to HMRC.



## 22 January 2021

Quarterly payment PAYE Tax and NIC for the year ended 1 January 2020. Deadline for electronic remittance of PAYE and NICs to HMRC.



## 31 January 2021

**Deadline for Self-Assessment payments on account deferred from 31 July 2020.**

**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.

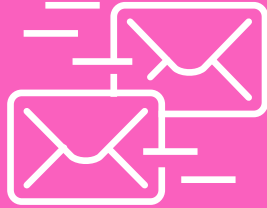
Deadline for paying Self-Assessment balancing payment and capital gains tax for tax year ended 5 April 2019. Deadline for the first payment on Self-Assessment account for 2020/21.

Final online deadline for Self-Assessment tax return.

# FEB 2021

## 19 February 2021

Deadline for postal payments remittance of PAYE, NICs and online return for CIS to HMRC.



## 22 February 2021

Deadline for electronic remittance of PAYE and NICs to HMRC.



22 Feb  
Deadline





# MAR 2021



Coronavirus  
business support  
measures are  
listed in bold.

## 1 March 2021

Introduction of postponed  
VAT reverse charge for  
construction.



## 19 March 2021

Deadline for postal payments  
remittance of PAYE, NICs and  
online return for CIS to HMRC.



## 22 March 2021

Deadline for electronic  
remittance of PAYE and  
NICs to HMRC.




## 31 March 2021

**Deadline for payments of VAT  
payments deferred between  
March and June 2020.**

**The temporary Stamp Duty  
Land Tax holiday ends.**

# 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.**

Last day of the tax year and the deadline for claiming tax refunds.



**6 April 2021**

First day of the new tax year.



**6 April 2021**

Introduction of new IR35 rules for the private sector.



# MAY 2021

**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.

