

Key tax deadlines for tax agents 2014-2015



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 2014

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 2014.

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 2014.

May 2014

31 Last date for giving a form P60 for 2013-14 to each relevant employee who was working for you on 5 April 2014.

June 2014

No key deadlines for NICs, PAYE or Self Assessment.

July 2014

5 Last date for agreeing PAYE Settlement Agreements for 2013-14 (if any).

6 Deadline for submitting form 42 or other relevant forms to report share-related benefits provided to employees.

6 Deadline for filing forms P9D, P11D, P11D(b), or substitutes for the tax year ending 5 April 2014.

6 Last date to give forms P9D and P11D 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 2014.

22 Final 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 2014.

31 Deadline for second Self Assessment payment on account for tax year ended 5 April 2014.

August 2014

No key deadlines for NICs, PAYE or Self Assessment.

September 2014

No key deadlines for NICs, PAYE or Self Assessment.

October 2014

5 Deadline to notify chargeability for Income Tax/Capital Gains Tax for 2013-14 if not registered for Self Assessment. Complete form CWF1 for self-employment or form SA1 for non self-employed income, or form SA401 for partners.

31 Midnight deadline for paper submission of Self Assessment tax returns for tax year ended 5 April 2014 to be received by HMRC.

November 2014

No key deadlines for NICs, PAYE or Self Assessment.

December 2014

30 Deadline for online submission of Self Assessment tax returns for tax year ended 5 April 2014 for HMRC to collect tax through clients' PAYE codes, where they owe less than £3,000.

January 2015

31 Deadline for online submission of Self Assessment tax returns for tax year ended 5 April 2014.

31 Deadline for paying Self Assessment 'balancing payments' for tax year ended 5 April 2014.

31 Deadline for first Self Assessment payment on account for tax year ended 5 April 2015.

February 2015

No key deadlines for NICs, PAYE or Self Assessment.

March 2015

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**.

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

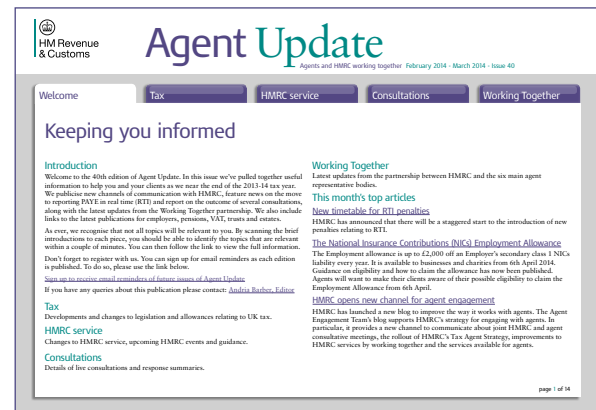
Cheque payments for any outstanding PAYE and Class 1 NICs must reach HMRC Accounts Office by the 19th of each quarter.

- First Quarter 19 July 2014.
- Second Quarter 19 October 2014.
- Third Quarter 19 January 2015.
- Fourth Quarter 19 April 2015.

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

- First Quarter 22 July 2014.
- Second Quarter 22 October 2014.
- Third Quarter 22 January 2015.
- Fourth Quarter 22 April 2015.

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