

## Key Dates & Deadlines

Payment Dates	2020-21
1 <sup>st</sup> payment on account	31 <sup>st</sup> January 2020
2 <sup>nd</sup> payment on account	31 <sup>st</sup> July 2020
Balancing payment	31 <sup>st</sup> January 2021
Capital Gains Tax	31 <sup>st</sup> January 2021
Class 1A NICs	19 <sup>th</sup> July
Corporation Tax	9 months and one day after the end of accounting period

## Returns and Filing Deadlines

31 <sup>st</sup> January	SATR online
31 <sup>st</sup> May	Copies of P60'S issued to employees
6 <sup>th</sup> July	Copies of P11d issued to employees
VAT	month end plus 1 month and 7 days after VAT period
CT600	12 months after the end of accounting period
Limited Company first accounts	To be filed with Companies House 21 months after the date registered with Companies House
Limited Company annual accounts	9 months after company's financial year end
PAYE RTI	Every time an employee is paid
CIS	19 <sup>TH</sup> every month

## Penalties

Late filing of a SATR is subject to £100 fine.

SATR late payments will be subject to a 5% surcharge if not paid by 28<sup>th</sup> February.

Late VAT returns incur a staged fine 1<sup>st</sup> late return 0% rising to 15% for subsequent defaults.

Late filing of CT600 incurs £100 fine increasing with time.

Late filing of Limited Company accounts £150 fine increasing to £375 if more than 3 months late, £750 if 6 months late, and £1500 if 12 months late.

Late filing of P11D a penalty of £100 per month issued for every 50 employees.

CIS £100 per month overdue