

# MENTA Tax Calendar 2021/22

Make payment on previous working day where due date falls on a weekend/bank holiday.

	EMPLOYERS	INDIVIDUALS
19 <sup>th</sup> every month	Submit Construction Industry Scheme (CIS) return.	
22 <sup>nd</sup> every month	Pay PAYE/NIC and CIS for previous month	
Thursday 1 <sup>st</sup> April		Pay tax for 2019/20 if not already paid, or agree a time to pay arrangement with HMRC, to avoid a 5% penalty
Monday 5 <sup>th</sup> April	Submit final Full Payment Submission (FPS) for the tax year 2020/21	Claim self assessment tax overpaid for 2016/17, if any
Monday 5 <sup>th</sup> April		Pay pension contributions to utilise unused annual allowance for 2017/18
Wednesday 14 <sup>th</sup> April	Claim furlough scheme grant for March 2021	
		Top up ISA's to utilise annual allowance
Friday 30 <sup>th</sup> April		Submit self assessment tax return (SATR) for 2019/20 if not already done to avoid a £10 daily penalty for late submission
Friday 14 <sup>th</sup> May	Claim furlough scheme grant for April 2021	
Monday 31 <sup>st</sup> May	Issue forms P60 to employees	
Monday 14 <sup>th</sup> June	Claim furlough scheme grant for May 2021	
Tuesday 6 <sup>th</sup> July	Submit forms P11D (returns of benefits and expenses) to HMRC. Give copies to employees	
Wednesday 14 <sup>th</sup> July	Claim furlough scheme grant for June 2021	
Thursday 22 <sup>nd</sup> July	Pay Class 1A NIC on benefits in kind (electronically)	
Saturday 31 <sup>st</sup> July		Pay second instalment of SATR tax for 2020/21, or apply to reduce payment if actual liability is less.
Monday 16 <sup>th</sup> August	Claim furlough scheme grant for July 2021	
Tuesday 14 <sup>th</sup> September	Claim furlough scheme grant for August 2021	
Tuesday 5 <sup>th</sup> October		Notify HMRC if started self employment in 2020/21 Notify HMRC if you have tax payable for 2020/21 and you don't normally submit tax returns
Thursday 14 <sup>th</sup> October	Claim furlough scheme grant for September 2021	
Sunday 31 <sup>st</sup> October		Submit SATR for 2020/21 if preparing a paper tax return
Friday 31 <sup>st</sup> December		Submit SATR for 2020/21 to have underpaid tax collected through PAYE in 2022/23
Monday 31 <sup>st</sup> January, 2022		Submit SATR for 2020/21 online and pay tax Amend SATR for 2019/20 if necessary
Wednesday 2 <sup>nd</sup> March, 2022		Pay 2020/21 SATR tax outstanding to avoid a 5% late payment penalty

## Note

VAT returns must be submitted and VAT paid within 7 days of the end of the month following the end of the return period.  
Company accounts must be filed at Companies House 9 months after the end of the accounting period, unless that date falls between 27 June 2020 and 5 April 2021, where the deadline is extended to 12 months.  
Corporation tax is due 9 months and one day after the end of the accounting period.  
Corporation tax returns must be filed with HMRC 12 months after the end of the accounting period.



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