

UK TAX CALENDAR FOR CLIENTS — 2025

This calendar includes the most important tax deadlines for individuals, sole traders, limited companies, and property investors — along with **penalties for missing each deadline** and brief **explanations**.

Monthly Deadlines

PAYE & NIC (Employers)

Deadline: 22nd of each month (or 19th if paying by post)

What it is: Payment of PAYE and National Insurance to HMRC

Penalty: Interest charged on late payments, and potential late payment penalties over time

VAT Returns (Quarterly or Monthly)

Deadline: Usually one month + 7 days after the period ends

Example: VAT period ends 31 March → Deadline is 7 May

Penalty: - New points-based system (as of 2023) - Late submission: 1 point per missed deadline - Penalty applied after threshold (e.g. 4 points for quarterly VAT) - Late payment: Interest and % penalty if over 15 days late

Annual Deadlines

31 January 2025

- Deadline to file **Self Assessment tax return** for 2023/24
 - Deadline to **pay any tax owed** for 2023/24 (including first Payment on Account for 2024/25)
- Penalty:**
- £100 late filing fine from 1 Feb
 - Additional penalties: £10/day after 3 months, then 5% of tax due
 - Late payment interest from 1 Feb + 5% surcharge after 30 days
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5 April 2025

- End of the **tax year 2024/25**
 - Last day to use annual tax-free allowances:
 - ISA allowances
 - CGT exemption
 - Dividend allowance
 - Pension contributions
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6 April 2025

- First day of **new tax year 2025/26**
 - Time to reset planning, update payroll codes, and start fresh!
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31 May 2025

- Deadline to provide **P60s** to employees

6 July 2025

- Deadline to submit **P11D & P11D(b)** forms for Benefits in Kind **Penalty:** £100 per 50 employees per month late
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31 July 2025

- Second **Payment on Account** due (for Self Assessment)
Penalty: Interest charged on late payments
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5 October 2025

- Deadline to **register for Self Assessment** if newly self-employed or receiving untaxed income
Penalty: Possible penalties for late registration if this leads to late filing
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31 October 2025

- Deadline to file **paper Self Assessment returns** for 2024/25
Penalty: Same as electronic filing if late: £100 minimum + further penalties
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31 December 2025

- Companies with 31 March year-end must file **Company Tax Return** by this date **Penalty:**
 - £100 automatic late filing fine
 - Increases after 3, 6, and 12 months
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Corporation Tax (Ltd Companies)

- **CT Payment Deadline:** 9 months and 1 day after end of accounting period
 - **CT Return Filing Deadline:** 12 months after end of accounting period **Penalty:**
 - £100 automatic if 1 day late
 - £300 after 3 months
 - Potential daily penalties and tax-based surcharges
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Tips for Staying Compliant

- Set calendar reminders for all deadlines
- Use accounting software with automated alerts
- Always leave a buffer before deadlines
- Speak to your accountant early if you're unsure

Need help with deadlines, filings, or tax strategy?

We're here to keep you compliant, efficient, and stress-free.

Contact JHS Accounting today.