



# Employers' tax calendar 2024/25

Dates you can't afford to miss

## Key

Payroll

Employment tax

CIS

General

Share schemes

Global mobility

Gender pay gap

Immigration

### Don't Forget

When Off Payroll Workers are engaged, it is important that their employment status has been accurately considered and assessed.

### Handy hint...

Internationally mobile employees who have UK workdays should have relevant share transactions included on annual share scheme returns for ERS reporting purposes.

### Don't forget...

S431 ITEPA 2003 tax elections for restricted share acquisitions do not need to be filed with HMRC but it is essential to keep copies and ensure signed within 14 days of share acquisition.

### Did you know?...

Did you know that salary sacrifice for pensions generates significant employee and employer NIC savings.

Please note: the dates mentioned in this calendar are statutory deadline dates, however where these dates fall on the weekend / statutory holidays, the respective returns / payments may need to be made on the preceding working day to ensure your returns / payment are made on or before the due date.

## April 2024

01	2024/25 financial year begins
01	The National Minimum and Living Wage rates increases come into effect
04	Publish Gender Pay Gap data for private sector and charities
05	Preliminary data snapshot for gender pay gap reporting for private sector and charities to be taken on this day. Data collected should reflect the pay period that arises at this date. Data must be published within 12 months
05	Last day of the 2023/24 tax year
05	The final Full Payment submission for the 2023/24 tax year is due on or before the last payday preceding this date
05	Deadline to register with HMRC to payroll benefits for the 2024/25 tax year
05	Deadline to submit Appendix 4 and Appendix 8 registrations to allow reporting in respect of current tax year onwards
05	Deadline for claiming income tax refunds for the 2019/20 tax year before it falls out of time
05	2023/24 deadline for pension contributions
06	First day of 2024/25 tax year
06	Annual employment related Enterprise Management Incentive (EMI), Company Share Option Plan (CSOP), Share Incentive Plan (SIP) Save As You Earn (SAYE) and non tax advantaged share plan returns open for online filing with HMRC. If you would like Mazars to act as your Employment Related Securities (ERS) agent and help with your 2024/25 ERS reporting compliance, please get in touch
19	Monthly deadline for non-electronic payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC

## May 2024

03	Deadline for submitting form P46 (Car) for quarter ending 5 April 2024
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS returns)
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC
31	Give a form P60 to all employees on your payroll
31	Date by which you should provide information to Mazars if you require assistance with the completion and submission of 2023/24 forms P11D and the 2023/24 PAYE Settlement Agreement (PSA)
31	Deadline to provide certain details to employees regarding the payrolling of benefits for the 2023/24 tax year e.g. which benefits are being payrolled, the cash equivalent of those benefits and other benefits which were not payrolled
31	Deadline for the 2023/24 returns and payment of PAYE for employees under an Appendix 8 Scheme
31	Deadline for employers operating a Short Term Business Visitors Agreement to report visitors to HMRC in respect of the 2023/24 tax year under the terms of an Appendix 4 agreement

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### Did you know?...

Non-reimbursed expenses connected to a worker's job reduces their pay for National Minimum Wage purposes. For example, requiring a worker to purchase specific items of clothing to adhere to a dress code/ uniform policy such as black shoes, black trousers.

### Handy hint ...

Electric Vehicles are currently extremely tax efficient given the low Benefit in Kind rates. Looking at your travel and vehicle policy, as well as the availability of EV charging points can help transform your costs and enhance employee reward.

### Don't Forget

Even if you are not operating in the construction industry, you may still have to register into the CIS if you pay subcontractors for construction work.

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## June 2024

01	New Advisory Fuel Rates (AFR) for company car users published
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC

## July 2024

04	Deadline for reimbursement of PAYE on notional payments to avoid a s222 charge
05	Deadline for applying for PAYE Settlement Agreement (PSA) agreement for 2023/24
06	Submit forms P11D online to HMRC, give employees copy of the information and inform HMRC the total amount of Class 1A National Insurance owed on form P11D(b) (Does not apply to those on an Appendix 6 or 7A scheme)
06	Deadline for notifying HMRC of any redundancy and termination packages paid during 2023/24 where the total package exceeds £30,000 and includes benefits in kind
06	Deadline for employees to make good on certain non-payrolled benefits in kind provided in the 2023/24 tax year
06	HMRC deadline for online return filing of non-tax-advantaged arrangement information to report share-related benefits provided to employees in 2023/24 (HMRC will not send reminders and now charge automatic penalties for late filing)
06	HMRC deadline for CSOP, SIP and SAYE employee share plans to be registered online, and for a self-certified declaration of conformity to be filed online
06	Deadline for online return filing with HMRC of EMI, SIP, SAYE, and CSOP information for 2023/24 (HMRC will not send reminders and can now charge automatic penalties for late filing)
06	Deadline to submit forms P11D for 2023/24 for employees covered by an EP Appendix 7B scheme
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Annual deadline for postal remittance of Class 1A NIC to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
19	Deadline to make a payment of the estimated Class 1A NIC for employees covered by an EP Appendix 7A scheme and payment of Class 1A NIC for employees covered by an Appendix 7B scheme

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### Handy hint..

Private companies can create a new class of share for employee share awards but great care is needed, especially if there is recent or prospective EIS or SEIS or VCT investment.

### Important...

The Corporate Criminal Offences ('CCO') for the failure to prevent the facilitation of tax evasion came into force on 30 September 2017 as part of the Criminal Finances Act 2017 ('CFA'). CCO applies to all corporate bodies and partnerships. The legislation is widely drawn and applies to the evasion of any tax (from HMRC Guidance). Due care in this regard should form part of your overall Tax Governance framework.

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## July 2024

22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC
22	Annual deadline for electronic remittance of Class 1A NIC to HMRC
31	Contractual deadline for submitting PSA computations to HMRC for 2023/24 unless a different date has been agreed with HMRC
31	Second Payment on Account for Income Tax for 2023/24 tax year

## August 2024

02	Deadline for submitting Form P46(Car) for quarter ending 5 July 2024
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC

## September 2024

01	New Advisory Fuel Rates (AFR) for company car users published
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC

## October 2024

05	Deadline for Self-Assessment registration to notify chargeability of Income Tax/Capital Gains Tax for 2023/24. (unless a disposal of UK residential property, in which case, a reporting and payment deadline of 60 days from completion applies)
06	2nd automatic penalty of £300 applied for late share plan returns
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
19	Final date for postal payments to HMRC for income tax and Class 1B NIC liability on a PSA
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC
22	Final date for electronic payments to HMRC for income tax and Class 1B NIC liability on a PSA
31	Deadline for postal submission of Self-Assessment tax returns for tax year ended 5 April 2024 to be received by HMRC

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### Did you know?...

It is not just quoted company employee share awards that require PAYE withholding for taxable events, private company share awards can sometimes require payroll processing too, particularly when shares in a subsidiary company have been awarded. Take advice to ensure you understand when to payroll and when the liability can be met by the employee under self assessment.

### Handy hint ...

It is the season to be jolly! Make sure your employees' Christmas party doesn't leave you with a tax and reporting hangover! Don't forget to include the VAT when assessing if you are over the annual function exemption limit of £150 per tax year per head.

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## November 2024

02	Deadline for submitting form P46 (Car) for quarter ending 5 October 2024
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC

## December 2024

01	New Advisory Fuel Rates (AFR) for company car users published
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC

## January 2025

06	3rd automatic penalty of £300 applied for late share plan returns
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC
31	Deadline for filing Self-Assessment Tax Returns for tax year ended 5 April 2024
31	Balancing payment of tax due for 2023/24 and first Payment on Account for Income Tax for 2024/25 (unless a disposal of UK residential property, in which case, a reporting and payment deadline of 60 days from completion applies)
31	Deadline to submit forms P11D and P11D(b) for 2023/24 for employees covered by an EP Appendix 6 or Appendix 7A scheme

## February 2025

02	Deadline for submitting form P46 (Car) for quarter ending 5 January 2025
19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC

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### Did you know?...

Where salary sacrifice arrangements are in place, it will be important to consider whether the Optional Remuneration rules apply and there is a P11D reporting requirement.

### Important...

Due to the current economic and political issues, immigration changes are occurring frequently, often without notice. In this instance our Immigration team will continue to provide alerts/updates with regards to changes in law and policy as they occur.

### Handy hint...

A STBVA cannot apply to visitors from overseas branches of a UK company and PAYE is due from day one.

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## March 2025

19	Monthly deadline for postal payments of CIS, NIC and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic remittance of CIS, NIC and PAYE to HMRC
30	Publish Gender Pay Gap data for public sector organisations
31	Deadline for any additional Class 1 or Class 1A NIC to be paid over to HMRC via a 'NIC Settlement Return' (NSR) for employees under an EP Appendix 7A or 7B scheme
31	Preliminary data snapshot for gender pay gap reporting for public sector organisations to be taken on this day. Data collected should reflect the pay period that arises at this date. Data must be published within 12 months

## April 2025

01	2025/26 financial year begins
01	The National Minimum and Living Wage rates increases come into effect
04	Publish Gender Pay Gap data for private sector and charities
05	Last day of the 2024/25 tax year
05	The final Full Payment submission for the 2024/25 tax year is due on or before the last payday preceding this date
05	Preliminary data snapshot for gender pay gap reporting for private sector and charities to be taken on this day. Data collected should reflect the pay period that arises at this date. Data must be published within 12 month
05	Deadline to register with HMRC to payroll benefits for the 2024/25 tax year
05	Deadline for claiming Income Tax refunds for the 2020/21 tax year before it falls out of time
05	2024/25 deadline for pension contributions
06	First day of the 2025/26 tax year

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