



HMRC Digest for August 2019 - Deadlines

An at-a-glance schedule of the need-to-know looming tax compliance deadlines.

19 September

- PAYE cheque payments for month ended 5 September to reach HMRC (22 September for electronic payments).
- File online CIS return for month ended 5 September.

1 October

- Deadline for corporation tax payment for companies with 31 December 2018 year end (where payments not required by quarterly instalments).
- CIS reverse charge comes into effect on 1 October, it means the contractors receiving services from a VAT registered subcontractor will have to pay the VAT due to HMRC instead of paying it over to the subcontractor.
- Commencement date for Making Tax Digital for VAT, for businesses whose commencement date was deferred.
- Deadline for employers, employees or any third party who made a disguised remuneration (DR) loan that is subject to the 2019 loan charge to report details to HMRC for:
 - outstanding as at 5 Apr 2019; and
 - any loan which has been repaid between 16 Mar 2016 and 5 Apr 2019.

5 October

- Deadline to notify chargeability for Income Tax/Capital Gains Tax for 2018/19 if not registered for self-assessment.

14 October

- Corporation tax second quarterly instalment payment for accounting periods ending 31 December 2018.

19 October

- PAYE cheque payments for month ended 5 October to reach HMRC (22 October for electronic payments).
- File online CIS return for month ended 5 October.

31 October

- Deadline for paper submission of personal tax returns for 2018/19 if HMRC is to calculate liability (unless notice issued by HMRC after 31 July 2019, in which case deadline is three months after date of issue of notice).