

January 2014

1st

Bank levy full rate will increase to 0.156%

Start of new simplified regime for manufactured dividends and payments

Simon's Taxes D7.707

Simon's Taxes D9.702

17th

Overpayment relief for taxes paid in breach of EU law put on statutory footing from this date

FA 2013 s 231

Simon's Taxes E1.264A, A4.220

31st

Income tax self-assessment tax return online filing deadline and payment of tax (and first payment on account for 2013-14)

Simon's Taxes E1.202A

February 2014

1st

Changes to the VAT treatment of supplies of fuel for private use

De Voil Indirect Tax Service V3.266

4th

Close of consultation on draft clauses for Finance Bill 2014.

March 2014

4th

Start of period of tax exemption for non-resident Glasgow Commonwealth Games competitors (4 March to 3 September)

Simon's Taxes E5.801

19th

Budget Day 2014

24th (week beginning)

Projected date for publication of Finance Bill 2014

31st

End of first chargeable period for ATED

Simon's Taxes B6.77A

April 2014

1st

Start of financial year for CT

Main CT rate reduces to 21%

Simon's Taxes D1.1201

5th

End of transitional phasing in of RTI for most smaller employers

Simon's Taxes E4.1103A

6th

Start of new tax year

Income tax basic personal allowance raised to £10,000

Selected changes that come into effect on 1 or 6 April 2014:

- > Various rates and allowances for most taxes
- > New penalty regime for late RTI returns
- > Changes to film tax relief, including 25% relief on first £20m of qualifying production expenditure
- > New Employment Allowance starts for employers NICs
- > SAYE share option scheme contributions limit doubled to £500 per month
- > Entertainers treated as self-employed for NICs purposes (under contract for services)
- > Changes to prevent avoidance using offshore employment intermediaries

Simon's Taxes RTI penalties A4.554

Reduction in pensions lifetime and annual allowances.

Fixed protection 2014 available

May 2014

19th

Employer annual returns (pre-RTI)

31st

Deadline for employer to provide P60 to employees

June 2014

12th

FIFA World Cup starts in Brazil

July 2014

1st

FATCA withholding requirement and various other obligations

Capital Requirements Directive 4 (2013/36/EU) requires country-by-country reporting of certain information by financial institutions from this date

5th Last day for agreeing PAYE settlement agreements (NICs)

6th P11Ds due

14th

Corporate tax self-assessment payment due for companies within the quarterly instalment regime (for 31 December 2014 year-end)

21st (week beginning)

Projected date for Royal Assent to Finance Act 2014

23rd

Start of Glasgow 2014

31st

Self-assessment payment on account

Simon's Taxes
A6.1205A

Simon's Taxes
D7.705

Simon's Taxes
D1.1330

Finance Act
Handbook 2014

Simon's Taxes
E1.251

August 2014

1st

First tax-gated penalty due where 2012/13 tax return not filed before this date

3rd

Second late payment penalty due of 5% of any 2012/13 income tax and capital gains tax due on 31 January 2014 and remaining unpaid on this date

End of Glasgow 2014

Tolley's Income
Tax 53.5

Simon's Taxes
A4.552

Tolley's Income
Tax 41.4

Simon's Taxes
A4.552

October 2014

1st

Corporate tax self-assessment payment due for companies that do not fall within the quarterly instalment regime (for 31 December 2013 year-end)

Simon's Taxes
D1.1320

5th

Deadline to notify chargeability for income tax/CGT if not registered for self-assessment.

14th

Corporate tax self-assessment payment due for companies within the quarterly instalment regime (for 31 December 2014 year-end)

Simon's Taxes
D1.1330

31st

Income tax self-assessment tax return paper filing deadline

December 2014

30th

Income tax self-assessment tax return online filing deadline if underpayment to be coded out via PAYE

Simon's Taxes
E1.202A

31st

Corporate tax self-assessment filing deadline (for 31 December year-end)

Simon's Taxes
D1.1312

January 2015

1st

VAT: new place of supply rules for electronic services (mini-one stop shop)

De Voil Indirect
Tax Service
V3.196

Simon's Taxes
B3.329

Annual investment allowance returns to £25,000

Automatic exchange of information provisions of Directive 2011/16/EU come into force, regarding taxable periods as from 1 January 2014

Simon's Taxes
AG.1204

14th

Corporate tax self-assessment payment due for companies within the quarterly instalment regime (for 31 December 2014 year-end)

Simon's Taxes
D1.1330

April 2015

1st

Start of financial year for CT

Main CT rate reduces to 20%

Simon's Taxes
D1.1201

14th

Corporate tax self-assessment payment due for companies within the quarterly instalment regime (for 31 December 2014 year-end)

Simon's Taxes
D1.1330