

Think Tax. Think Tolley.

Tolley TAX CALENDAR 2022



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JANUARY 2022

14th

CT61 form due for quarter ended 31 December

26th

ATT/CTA November 2021 examination results due

JANUARY 2022

31st

Income tax - Due date for online self assessment tax returns for 2020/21; balancing payment for 2020/21 and first payment on account for 2021/22

CGT - Due date for online self assessment tax returns for 2020/21; balancing payment for 2020/21 and first payment on account for 2021/22

FEBRUARY 2022

2nd

P46 (Car) notifying HMRC of any changes to company cars in the quarter ending 5 January due

5th

Quarterly employment intermediary report submission due

17th

ADIT December 2021 examination results due

28th

ATT/CTA May 2022 exam entry deadline

MARCH 2022

1st

Fuel advisory rates reviewed by HMRC

2nd

ADIT June 2022 deadline for student registration

16th

ADIT June 2022 exam entry deadline

31st

Temporary reduced VAT rate of 12.5% on hospitality, hotel accommodation and admission to attractions due to end

APRIL 2022

1st

ATED mandatory revaluation date for properties held at this date

Proposed changes to REIT regime (draft Finance Bill 2022)

Notification requirement for large companies where they adopt uncertain tax treatment (draft Finance Bill 2022)

Notification requirement for large partnerships where they adopt uncertain tax treatment (draft Finance Bill 2022)

Proposed changes to taxation of asset-holding companies in alternative fund structures introduced for CT (draft Finance Bill 2022)

APRIL 2022

1st

New penalty regime and interest harmonisation for late payment and late submission of VAT scheduled to come into force

Extension of Making Tax Digital (MTD) for VAT rules to include voluntarily registered businesses

5th

P46(Car) submission for employers who do not payroll car benefits (electronic form)

Temporary exemption for home office expenses reimbursed by employers due to coronavirus ends

APRIL 2022

6th

Was due to be the start of transitional tax year for basis period reform for unincorporated trading businesses. Postponed to 6/4/23

Proposed changes to taxation of asset-holding companies in alternative fund structures introduced for IT (draft Finance Bill 2022)

Proposed changes to pension 'scheme pays' reporting (draft Finance Bill 2022)

Proposed introduction of residential property developer tax (draft Finance Bill 2022)

Increase in dividend and NIC rates by 1.25%

APRIL 2022

14th

CT61 form due for quarter ended 31 March

19th

Final PAYE submission due to be made for the tax year ended 5 April

30th

ATED returns and payment for properties held at 1 April 2022 due

MAY 2022

3rd

P46(Car) submission for employers who do not payroll car benefits (printed forms for quarter to 5 April)

3rd to 5th

ATT May 2022 examinations

5th

Quarterly employment intermediary report submission due

MAY 2022

10th to 13th

CTA May 2022 examinations

31st

Short Term Business Visitors Agreements (Appendix 4) for 2021/22 due date

P60 for 2021/22 to employees due date

JUNE 2022

1st

HMRC reviews fuel advisory rates

7th to 9th

ADIT June 2022 examinations

30th

ATT and CTA November 2022 deadline for student registration

JULY 2022

5th

PAYE Settlement Agreement (PSA) deadline for new or updated 2021/22 PSAs

6th

P11Ds and P11D(b) to be submitted to HMRC. Deadline to provide P11Ds to employees

Returns for employment related securities due (formerly known as Form 42 etc)

JULY 2022

14th

CT61 form due date for quarter ended 30 June

19th

Class 1A NIC payment due date (extended to 22 July if paid electronically)

21st

ATT/CTA May 2022 examination results due

JULY 2022

31st

Second self assessment payment on account for 2021/22

Change to the requirements for SBA allowance statements, to include the date qualifying expenditure is treated as incurred

New HMRC power to issue an order to freeze the assets of a person before issuing a penalty under regimes such as DOTAS or POTAS

Publication of suspected tax avoidance schemes

AUGUST 2022

2nd

P46 (Car) notifying HMRC of any changes to company cars in the quarter ending 5 July due date

5th

Quarterly employment intermediary report submission

18th

ADIT June 2022 examination results due

31st

ATT/CTA November 2022 exam entry deadline

SEPTEMBER 2022

1st

HMRC reviews fuel advisory rates

2nd

ADIT December 2022 deadline for student registration

16th

ADIT December 2022 exam entry deadline

OCTOBER 2022

5th

Notification to HMRC of chargeability to income tax or CGT for 2021/22

14th

CT61 form for quarter ended 30 September due

OCTOBER 2022

19th

PAYE Settlement Agreements - payment of tax and NIC due for 2021/22 tax year (extended to 22 October if online)

31st

Due date for paper self assessment tax returns for tax year 2021/22 (if not filing online)

**31st October to
2nd November**

ATT November 2022 examinations

NOVEMBER 2022

2nd

P46 (car) notifying HMRC of any changes to company cars in the quarter ending 5 October due

5th

Quarterly employment intermediary report submission

7th to 10th

CTA November 2022 examinations

DECEMBER 2022

1st

HMRC reviews advisory fuel rates

6th to 8th

ADIT December 2022 examinations

30th

Online filing of self-assessment tax return due for 2021/22 if balancing payment to be coded out for 2023/24

31st

ATT and CTA May 2023 deadline for student registration

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