



Taxpayers must undertake various tasks, such as filing returns and paying tax, by certain dates. If these deadlines are missed, HMRC may charge late filing and late payment penalties. Interest is also charged on tax paid late.

## Key dates

They key dates in February 2024 are 1 February for corporation tax payments, 2 February for filing your P46 (Car), 7 February 2024 for filing VAT returns and paying VAT, 19 February for payment of PAYE and NIC by cheque, 22 February for payment of PAYE and NIC electronically, 29 February for filing corporation tax returns and accounts at Companies House.

This note explains some important tax deadlines which must be met in February 2024.

### 1 February 2024

Corporation tax for accounting periods ending on 30 April 2023 must be paid by 1 February 2024. However, a company has until 12 months from the end of the accounting period to file their company tax return, so while the corporation tax for the year to 30 April 2023 must be paid by 1 February 2024, the company has until 30 April 2024 to file its Company Tax Return.

### 2 February 2024

If you do not payroll company car benefits, you must notify HMRC on form P46 (Car) if, in the quarter to 5 January 2024, you:

- provided a company car to one or more employees;
- stop providing a company car; or
- provide someone with an additional car.

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The form can be submitted online (see [www.gov.uk/government/publications/payee-car-provided-to-employee-for-private-use-p46car](http://www.gov.uk/government/publications/payee-car-provided-to-employee-for-private-use-p46car)), via your payroll software or through HMRC's PAYE online service.

If your payroll company car benefits, any changes should be notified to HMRC through Real Time Information on the Full Payment Submission, not on form P46 (Car).

## **5 February 2024**

PAYE tax month 10 comes to an end on 5 February 2024.

## **7 February 2024**

VAT-registered businesses must file their VAT return for the quarter to 31 December 2023 online by 7 February 2024 and pay any associated VAT by the same date.

## **19 February 2024**

If you pay your PAYE and NIC by cheque, you must ensure that your payment for month 9 (to 5 February 2024) reaches the Accounts Office by 19 February 2024.

While HMRC do operate a three-day period of grace for payments received within three days or the due date, it is prudent to post the cheque in sufficient time for it to reach HMRC by 19 February 2024, allowing for Christmas post.

## **22 February 2024**

If you pay your PAYE and NIC electronically, you enjoy a later deadline than those who pay by cheque. The deadline for electronic payments is the 22<sup>nd</sup> of the month. If you have pay electronically, you will need to ensure that your payment of PAYE and NIC for month 9 clears HMRC's account by 22 February 2024.

## **29 February 2024**

Companies with a 28 February 2023 year-end must ensure that they have filed their company tax return by 29 February 2024.

If your company prepared its accounts to 31 May 2023, you would need to ensure that your accounts are filed at Companies House by 28 February 2024.

## **We can help**

Please call us on **01753 888 211** or email [info@nhllp.com](mailto:info@nhllp.com) if you need guidance with any of the issues raised in this Broadcast. We would be happy to help.