



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

The key dates in November 2023 are 1 November for corporation tax payments, 2 November for filing a P46(Car), 7 November for filing VAT returns and paying VAT, 17 November for payment of PAYE and NIC by cheque and 22 November for payment of PAYE and NIC electronically

This note explains some important tax deadlines which must be met in November 2023.

### 1 November 2023

Corporation tax for accounting periods ending on 31 January 2023 must be paid by 1 November 2023. 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 31 January 2023 must be paid by 1 November 2023, the company has until 31 January 2024 to file its Company Tax Return.

### 2 November 2023

If you have not opted to payroll company cars, you would need to tell HMRC on form P46(car) if you provided a car, or a further car, to an employee or a director in the quarter to 5 October 2023, or if a car that was provided to an employee or a director was withdrawn in that quarter. The form can either be filed online or completed on screen, printed and sent to HMRC (see [www.gov.uk/tell-hmrc-company-car](http://www.gov.uk/tell-hmrc-company-car)).

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## **5 November 2023**

PAYE tax month 7 comes to an end on 5 November 2023.

## **7 November 2023**

VAT-registered businesses must file their VAT return for the quarter to 30 September 2023 online by 7 November 2023 and pay any associated VAT by the same date.

## **17 November 2023**

If you pay your PAYE and NIC by cheque, you must ensure that your payment for month 7 (to 5 November 2023) reaches the Accounts Office by 17 November 2023. This is because the normal payment date of 19 November 2023 falls on a Sunday. Consequently, the payment must reach HMRC by the previous Friday (17 November 2023) to avoid being treated as late.

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 17 November 2023.

## **22 November 2023**

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 pay electronically, you will need to ensure that your payment of PAYE and NIC for month 7 clears HMRC's account by 22 November 2023.

## **30 November 2023**

Companies with a 30 November 2022 year-end must ensure that they have filed their company tax return by 30 November 2023.

If your company prepared its accounts to 28 February 2023, you would need to ensure that your accounts are filed at Companies House by 30 November 2023.

## **We can help**

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