

Broadcast

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Taxpayers must undertake certain 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.

Here we explain some important tax deadlines which must be met in September 2023.

1 September 2023

Corporation tax for accounting periods ending on 30 November 2022 must be paid by 1 September 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 30 November 2022 must be paid by 1 September 2023, the company has until 30 November 2023 to file its Company Tax Return.

5 September

PAYE tax month 5 comes to an end on 5 September 2023.

7 September 2023

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

19 September 2023

Employers who pay their PAYE and NIC by cheque must ensure that their payment for month 5 (to 5 September 2023) reaches the Accounts Office by 19 September 2023.

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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 September 2023.

22 September 2023

Employers who pay their PAYE and NIC electronically enjoy a later deadline than those who pay by cheque. The deadline for electronic payments is the 22nd of the month. If you pay your PAYE and NIC electronically, you will need to ensure that your payment of PAYE and NIC for month 5 clears HMRC's account by 22 September 2023.

30 September 2023

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

If your company prepared its accounts to 31 December 2022, you would need to ensure that your accounts are filed at Companies House by 30 September 2023.

We can help

Please call us on **01753 888211** or email **info@nhllp.com** if you need guidance with any of the issues raised in this Broadcast. We would be happy to help.