REINZA TRAINING

Annual Compliance Calendar

An owner-managed limited company with a 31 March accounting year-end

Programme: Tax Essentials for the Owner-Managed IT Company · **Module:** RT-103 · **Version:** v1.1
Content basis: 2026/27 tax year; corporation tax financial year beginning 1 April 2026

Assumed profile: one director on monthly payroll · PAYE paid monthly for this calendar (quarterly payment may be available where eligible) · accounting year-end 31 March · VAT registered, quarters ending January, April, July and October · not a large company for quarterly instalment purposes. **Change any of those and the dates change with them.**

The five streams

#	Stream	Runs on
1	**Companies House**	The accounting year, plus a separate confirmation statement cycle
2	**Corporation tax**	The accounting year — payment at 9 months + 1 day, return at 12 months
3	**VAT**	Its own quarterly stagger — return and payment at 1 month + 7 days
4	**PAYE and RTI**	Every payday, then monthly payment, then a fixed year-end sequence
5	**Director's self-assessment**	The tax year, 6 April to 5 April — which is not the company's year

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The year, month by month

Month	Falls due
April	**5** — tax year ends · **19** — year-end cut-off for final payroll reporting; the final FPS itself is due on or before the final payday · **22** — PAYE for the tax month to 5 April
May	**22** — PAYE · **31** — P60 to each employee employed on 5 April
June	**7** — VAT return and payment, quarter to 30 April · **22** — PAYE
July	**6** — P11D and P11D(b), where taxable benefits were provided · **22** — PAYE, and Class 1A National Insurance if paid electronically (**19 July** if by post) · **31** — second payment on account, personal self-assessment
August	**22** — PAYE
September	**7** — VAT return and payment, quarter to 31 July · **22** — PAYE
October	**5** — register for self-assessment, if newly required, for the tax year ended 5 April · **22** —

Month	Falls due
	PAYE · **31** — paper self-assessment return
November	**22** — PAYE
December	**7** — VAT return and payment, quarter to 31 October · **22** — PAYE · **31** — **Companies House accounts** for the year ended 31 March
January	**1** — **corporation tax payment** for the year ended 31 March (see the note below) · **22** — PAYE · **31** — self-assessment return filed online, balancing payment, and first payment on account
February	**22** — PAYE
March	**7** — VAT return and payment, quarter to 31 January · **22** — PAYE · **31** — **CT600** for the year ended 31 March *two* years earlier · **31** — accounting year ends: last day for a pension contribution to be **paid** and capital expenditure to be **incurred**

> ***The 1 January point, for a 31 March year-end.*** *Corporation tax is due 9 months and 1 day after the period end. For a 31 March year-end that is always 1 January — and 1 January is always a bank holiday. In practice the payment must therefore reach HMRC by* ***the last working day of December****, which is also the Companies House accounts deadline. Two obligations, one working day, every single year. Some payment methods take three working days to clear, so the payment has to be started earlier still.*

Not on a fixed date — triggered by events

Obligation	What triggers it
VAT threshold check	The end of **every** month: rolling twelve-month taxable turnover against £90,000. Separately, any expectation of exceeding £90,000 in the next thirty days alone
VAT registration — backward look	Notify within 30 days of the month end in which the rolling threshold was exceeded; registration effective from the first day of the second month after
VAT registration — forward look	If taxable supplies in the next thirty days alone are expected to exceed £90,000, notify within 30 days of forming that expectation; registration is effective from the date the expectation arose
VAT deregistration	May be considered where HMRC can be satisfied that taxable turnover for the **next twelve months will not exceed £88,000**; the current rolling twelve-month total does not first have to fall below £88,000
Flat Rate Scheme leaving tests	If using the scheme: annual check at the anniversary of joining for total income including VAT over **£230,000**; separately, consider whether the next thirty days alone are expected to exceed £230,000. The £191,500 concession applies only to the annual test and requires HMRC agreement
Confirmation statement	Within **14 days** of the end of the company's twelve-month review period
Director identity verification	Must be complete, with a personal code available, **before** the next confirmation statement — the statement cannot be filed without it
PSC identity	Within **14 days** of the confirmation statement date, through the separate service,

Obligation	What triggers it
verification	where a director is also a person with significant control
Full Payment Submission	On or before **each payday**; an Employer Payment Summary instead for any tax month in which nobody is paid
First accounting period	A first long accounting reference period produces **two** corporation tax returns and two payment dates

Penalties, in brief

Stream	If late
Companies House accounts	£150 up to 1 month · £375 at 1–3 months · £750 at 3–6 months · £1,500 beyond 6 months. Doubled if late two years running
Corporation tax return	£200 at 1 day, **£400 in total** at 3 months, then 10% of unpaid tax at 6 months and a further 10% at 12 months. £1,000 / £2,000 for a third consecutive late return
Corporation tax payment	No fixed penalty — daily interest at the prevailing rate instead
VAT return	Points-based: 4 points for a quarterly filer triggers £200, then £200 for each further late return
VAT payment	Nothing within 15 days · 3% by reference to day 15 · a further 3% by reference to day 30 · then 10% a year from day 31
PAYE (RTI)	£100 per tax month for 1–9 employees; the first default in a tax year is not normally penalised
Personal self-assessment (2026/27)	£100 at 1 day · £10 a day from 3 months (maximum £900) · 5% or £300 at 6 and again at 12 months

Already legislated for later years

From	What changes
April 2027	Personal Self Assessment returns move to the points-based penalty regime; late-payment rates rise to 4% and 4% · payrolling becomes mandatory for company cars, car fuel, vans, van fuel and employer-provided medical benefits · most unused pension funds and pension death benefits come within the estate for inheritance tax, subject to the surviving exemptions
April 2028	Companies House accounts filing becomes software-only, in iXBRL; small companies and micro-entities file a profit and loss account, with the announced option to withhold publication · normal minimum pension age rises from 55 to 57

> ***2027 payrolling note.*** *HMRC's implementation guidance is still described as interim in the course text. Re-check the final payroll software specifications and reporting detail before April 2027.*

> *This material is provided for general training and educational purposes only. It does not constitute professional advice in relation to the specific circumstances of any person or entity. Independent professional advice should be obtained before acting on any matter covered in this material. Content is based on the rates, thresholds and allowances applying for the 2026/27 tax year and for the corporation tax financial year beginning 1 April 2026.*

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