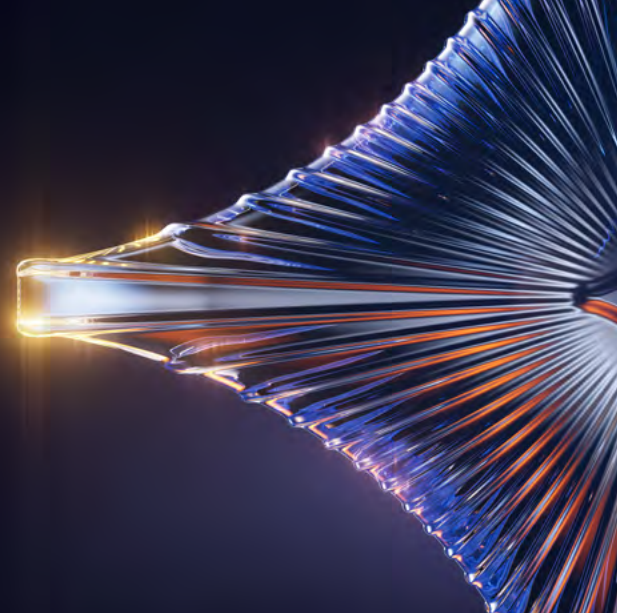


Employment Tax Calendar



Our calendar summarises the key deadlines dates which employers will need to consider throughout the **2025-26 tax year**.

April 2025

Date	Event
01	2025/26 financial year begins
05	Final day of the 2024/25 tax year
05	Deadline to register with HMRC to payroll benefits for the 2025/26 tax year
05	Deadlines for 2024/25 pension contributions
05	Deadline to submit P46 (car) for quarter ending 5th April (electronic form)
06	First day of the 2025/26 tax year
06	Changes to the official rate of interest
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC

May 2025

Date	Event
03	Deadline to submit P46 (car) for quarter ending 5th April 2025 (printed form)
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC
31	Deadline to supply employees with form P60
31	Deadline to provide employees with a statement of details regarding the payrolling of benefits for the 2024/25 tax year

June 2025

Date	Event
01	New Advisory Fuel Rates (AFR) for company car users published
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
19	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC

July 2025

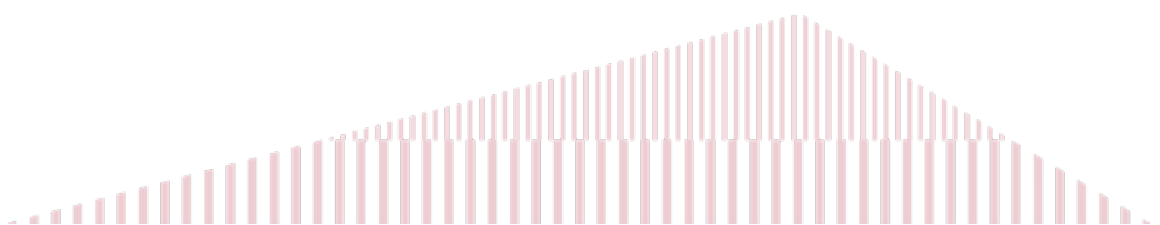
Date	Event
05	Deadline to apply for a PAYE Settlement Agreement (PSA) for 2024/25
06	Deadline to submit forms P11D/P11D(b) to HMRC and provide employees with their form P11D.
06	Deadline to make good on certain non-payrolled benefits in kind provided in the 2024/25 tax year.
06	Submission of Employment Related Securities Scheme Returns to HMRC.
06	Submission of termination awards including non-cash benefits in excess of £30,000.
06	Changes to the official rate of interest.
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
19	Annual deadline for non-electronic payment of Class 1A NICs to HMRC
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC
22	Annual deadline for electronic payment of Class 1A NICs to HMRC
31	Contractual deadline for submitting PSA computations to HMRC for 2023/24 – this is not a statutory deadline

August 2025

Date	Event
02	Deadline to submit P46 (car) for quarter ending 5th July 2025
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC

September 2025

Date	Event
01	New Advisory Fuel Rates (AFR) for company car users published
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC



October 2025

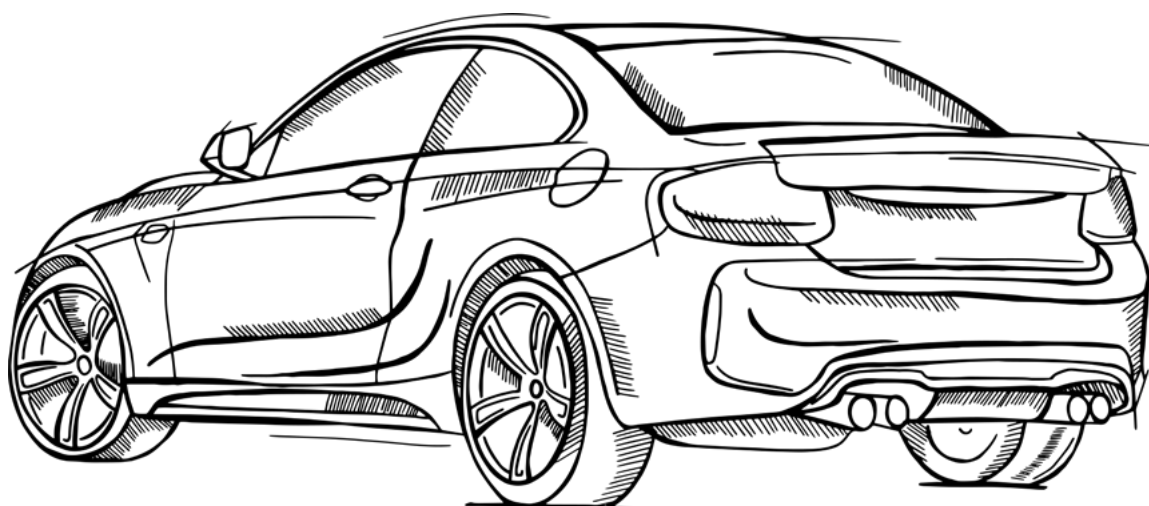
Date	Event
06	Changes to the official rate of interest.
19	Final date for non-electronic payments to HMRC for income tax and Class 1B NICs liability on a PSA
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Final date for electronic payments to HMRC for income tax and Class 1B NICs liability on a PSA
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC

November 2025

Date	Event
02	Deadline to submit P46 (car) for quarter ending 5th October 2025
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC

December 2025

Date	Event
01	New Advisory Fuel Rates (AFR) for company car users published
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC



January 2026

Date	Event
06	Changes to the official rate of interest.
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC

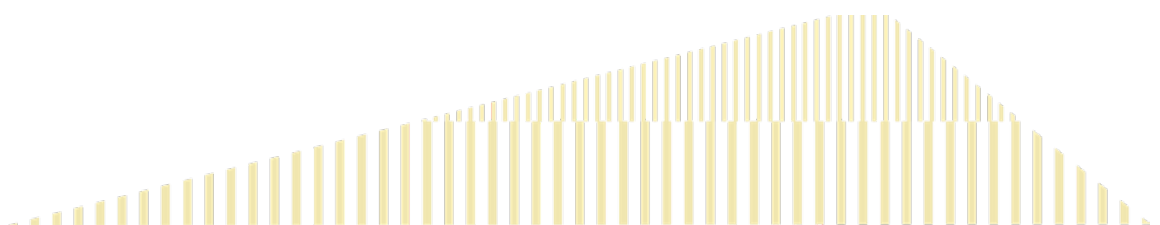
February 2026

Date	Event
02	Deadline to submit P46 (car) for quarter ending 5th January 2026
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC

March 2026

Date	Event
19	Monthly deadline for non-electronic payments of CIS, NIC's and PAYE to HMRC
19	Monthly deadline for Construction Industry Scheme (CIS) returns
22	Monthly deadline for electronic payments of CIS, NIC's and PAYE to HMRC
31	Deadline for any additional Class 1 or Class 1A NICs to be paid over for to HMRC via a 'NIC Settlement Return' (NSR) for employees under an EP Appendix 7A or 7B scheme

April 2026 – Mandatory payrolling of benefits will begin – more details to follow



Key contacts

For more detailed employment tax advice, please contact a member of the Employment Taxes team.



Nick Bustin

Director, Head of Employment Tax

+44 20 7969 5578

nbustin@haysmac.com



Dinesh Pancholi

Senior Manager

+44 20 7969 5672

dpancholi@haysmac.com



Joanne Hennessy

Senior Manager

+44 20 7969 5579

jhennessy@haysmac.com



Kirsty Rose

Assistant Manager

+44 20 7969 5665

krose@haysmac.com



Krishan Ratnappuli

Assistant Manager

+44 20 7396 4354

kratnappuli@haysmac.com

HaysMac[★]



10 Queen Street Place
London EC4R 1AG

T 020 7969 5500
E marketing@haysmac.com

haysmac.com

© Copyright 2025 HaysMac LLP. All rights reserved.

HaysMac is the trading name of HaysMac LLP, a limited liability partnership. Registered number: OC423459. Registered in England and Wales. Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. A list of members' names is available for inspection at 10 Queen Street Place, London EC4R 1AG. A member of the ICAEW Practice Assurance Scheme.

Disclaimer: This publication has been produced by the partners of HaysMac LLP and is for private circulation only. Whilst every care has been taken in preparation of this document, it may contain errors for which we cannot be held responsible. In the case of a specific problem, it is recommended that professional advice be sought. The material contained in this publication may not be reproduced in whole or in part by any means, without prior permission from HaysMac LLP.



Winner: Large Firm
of the Year 2023



An eprivateclient
top accountancy firm 2024



Top 10 auditor to quoted companies
in Adviser Ranking Listing