

# spring

statement 2022





# SPRING STATEMENT 2022

Against a backdrop of rising inflation, Chancellor Rishi Sunak presented his first Spring Statement on Wednesday 23 March 2022.

In his Spring Statement, the Chancellor announced a cut in fuel duty for petrol and diesel as he sought to ease the impact of rising prices for households and businesses.

The Chancellor will lift the starting thresholds for National Insurance contributions (NICs). He also pledged a cut to income tax in 2024. However, the Health and Social Care Levy will still be implemented in April 2022.

For businesses, there is an increase to the Employment Allowance, as well as relief from business rates on a range of green technologies and help with training and the adoption of digital technology.

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## HIGHLIGHTS

### Increase in the National Insurance threshold and Lower Profit Limit



Chancellor Rishi Sunak announced an increase in the annual National Insurance Primary Threshold and the Lower Profits Limit in his 2022 Spring Statement.

Primary Class 1 contributions are paid by employees. To align the starting thresholds for income tax and National Insurance contributions (NICs) the threshold will increase from 6 July 2022 from £9,880 to £12,570.

The Lower Profits Limit is the point where the profits of the self-employed become subject to Class 4 NICs. From 6 April 2022 the Lower Profits Limit is increased to £11,908 and from 6 April 2023 the limit is increased further to £12,570.

In addition, there will be no Class 2 NICs on profits between £6,725 and £11,908. £3.15 per week is payable where profits are over £11,908.

### Temporary increase in National Insurance rates

From April 2022, there will be a temporary increase in the rates of NICs payable for employees, employers and the self-employed as a

transitional provision in readiness for the introduction of the Health and Social Care Levy from April 2023.

With the increase to the thresholds announced in the Spring Statement, from 6 July 2022 employees earning between £242 (£190 from 6 April to 5 July 2022) and £967 per week will pay NICs at 13.25%. Earnings over £967 will attract a 3.25% charge. Employers will pay 15.05% on their employees' earnings over £175 per week.

Although employees' NICs only become payable once earnings exceed £242 per week, any earnings between £123 and £242 per week protect an entitlement to basic state retirement benefits without incurring a liability to NICs.

For the self-employed, where their profits exceed £11,908 per annum, they will pay 10.25% on the profits up to £50,270 and 3.25% on profits over that upper profits limit.

### Income tax reduction



The Chancellor announced the reduction in the basic rate of income tax for non-savings, non-dividend income for taxpayers in England, Wales and Northern Ireland to 19% from April 2024. This reduction will not apply for Scottish taxpayers because the power to set these rates is devolved to the Scottish Government.

The change will be implemented in a future Finance Bill.



## Fuel duty



In a measure announced in the Spring Statement to help all motorists – individuals, small businesses and hauliers – fuel duty for petrol and diesel is cut by 5 pence per litre across the whole of the UK. This measure took effect from 6pm on 23 March 2022 and is in place for 12 months.

## Increased Employment Allowance



Employers are able to claim the Employment Allowance which reduces their employer Class 1 NICs each year.

In the Spring Statement, the Chancellor announced an increase from April 2022 of £1,000 for eligible employers to reduce their employer NICs by up to £5,000 per year.

The allowance can be claimed against only one PAYE scheme, even if the business runs multiple schemes. Connected businesses, such as companies under the control of the same person or persons, are only entitled to one Employment Allowance between them.

## VAT on energy saving materials



The Chancellor announced a UK wide, time-limited zero rate of VAT from April 2022 for the installation of energy saving materials. This will apply to installations such as rooftop solar panels.

This is in addition to the extension of the VAT relief to include additional technologies and the removal of complex eligibility conditions.

## Green reliefs for business rates



The government is introducing targeted business rates exemptions for eligible plant and machinery used in onsite renewable energy generation and storage, and a 100% relief for eligible low-carbon heat networks with their own rates bill. It was announced in the Spring Statement, that these measures will now take effect from April 2022, a year earlier than previously planned.

# PERSONAL TAX

The UK personal allowance, tax rates and bands for the tax year 2022/23 were announced by the Chancellor in the October 2021 Budget.



## The personal allowance

The personal allowance is currently £12,570 and will be frozen at £12,570 for the tax years to 2025/26.

There is a reduction in the personal allowance for those with 'adjusted net income' over £100,000. The reduction is £1 for every £2 of income above £100,000. So there is no personal allowance where adjusted net income exceeds £125,140.

## The marriage allowance

The marriage allowance permits certain couples, where neither party pays tax in the tax year at a rate other than the basic rate, to transfer £1,260 of their personal allowance to their spouse or civil partner.

### Comment

- The marriage allowance reduces the recipient's tax bill by up to approximately £250 a year. To benefit from the marriage allowance one spouse or civil partner must normally have no income or income below the personal allowance for the year. The marriage allowance was first introduced for 2015/16 and there are couples who are entitled to claim but have not yet done so. It is possible to claim for the four years back to 2018/19 where the entitlement conditions are met. The total tax saving for all years up until 2022/23 could be over £1,000.
- A claim for 2018/19 will need to be made by 5 April 2023.

## Tax bands and rates

The basic rate of tax is 20%. In 2022/23 the band of income taxable at this rate is £37,700 so that the threshold at which the 40% band applies

is £50,270 for those who are entitled to the full personal allowance. The bands of tax are also frozen for the tax years to 2025/26.

Individuals pay tax at 45% on their income over £150,000.

### Scottish residents

The tax on income (other than savings and dividend income) is different for taxpayers who are resident in Scotland to taxpayers resident elsewhere in the UK. The Scottish income tax rates and bands apply to income such as employment income, self-employed trade profits and property income.

In 2022/23 there are five income tax rates which range between the starter rate of 19% and the top rate of 46%. The basic rate of tax is 20% and there is an additional intermediate rate of 21%. Scottish taxpayers are entitled to the same personal allowance as individuals in the rest of the UK. The two higher rates are 41% and 46% rather than the 40% and 45% rates that apply to such income for other UK residents. For 2022/23 the threshold at which the 41% band applies is £43,663 for those who are entitled to the full personal allowance.

Savings and dividend income are taxed using UK rates and bands.

### Welsh residents

From April 2019, the Welsh Government has the right to vary the rates of income tax payable by Welsh taxpayers. The UK government has reduced each of the three rates of income tax paid by Welsh taxpayers by 10 pence. The Welsh Government has set the Welsh rate of income tax at 10 pence which will be added to the reduced rates. This means the tax payable by Welsh taxpayers continues to be the same as that payable by English and Northern Irish taxpayers.

## Tax on savings income

Savings income is income such as bank and building society interest.

The Savings Allowance applies to savings income and the available allowance in a tax year depends on the individual's marginal rate of income tax. Broadly, individuals taxed at up to the basic rate of tax

have an allowance of £1,000. For higher rate taxpayers the allowance is £500. No allowance is due to additional rate taxpayers.

Some individuals qualify for a 0% starting rate of tax on savings income up to £5,000. However, the rate is not available if taxable non-savings income exceeds £5,000.



## Tax on dividends

The first £2,000 of dividends are chargeable to tax at 0% (the Dividend Allowance). For 2022/23 and subsequent tax years the rate at which dividends received above the Dividend Allowance are taxed has increased across all rates by 1.25% to the following rates:

- 8.75% for basic rate taxpayers
- 33.75% for higher rate taxpayers
- 39.35% for additional rate taxpayers.

Dividends within the allowance still count towards an individual's basic or higher rate band and so may affect the rate of tax paid on dividends above the Dividend Allowance.

To determine which tax band dividends fall into, dividends are treated as the last type of income to be taxed.

# BUSINESS TAX

## Making Tax Digital for Business: VAT

April 2022 sees the final phase of the introduction of the Making Tax Digital (MTD) for VAT regime. All VAT registered businesses, regardless of turnover, will enter MTD for VAT from their first VAT return period starting on or after 1 April 2022.



Businesses must keep digital records for VAT purposes and provide their VAT return information to HMRC using MTD functional compatible software.

### Comment

- Keeping digital records will not mean businesses are mandated to use digital invoices and receipts but the actual recording of supplies made and received must be digital. It is likely that third party commercial software will be required.
- Software is not available from HMRC. The use of spreadsheets will be allowed, but they will have to be combined with add-on software to meet HMRC's requirements.
- HMRC is looking at a scenario where income tax updates are made quarterly and digitally under the MTD for Income Tax Self Assessment (ITSA) from April 2024.



## MTD for Corporation Tax (CT)

The Government is committed to ongoing collaboration with stakeholders on the service design and, following any decision to mandate MTD for CT, will provide sufficient notice ahead of implementation but this will not be mandated before 2026 at the earliest.

## Corporation Tax rates

The main rate of CT is 19% for the Financial Year (FY) beginning 1 April 2022. This rate will increase to 25% for the FY beginning on 1 April 2023.

If a company's accounting period straddles more than one FY, the amount of profits for that accounting period must be apportioned to arrive at the tax rate charged.

A small profits rate will be introduced for qualifying companies with no associated companies in the accounting period and profits of £50,000 or less so that they will continue to pay CT at 19%. Companies with profits between £50,000 and £250,000 will pay tax at the main rate reduced by a marginal relief providing a gradual increase in the effective CT rate.

## Capital allowances

### Plant and machinery



A further extension to the temporary increase in the Annual Investment Allowance (AIA) to 31 March 2023 allows 100% tax relief to businesses investing up to £1 million in qualifying expenditure.

The AIA reverts to £200,000 for expenditure incurred on or after 1 April 2023 and special rules apply to accounting periods which straddle these dates.

### First Year Allowances (FYA) for companies

For qualifying expenditure which is unused, not second-hand and is incurred on or after 1 April 2021 but before 1 April 2023 a super-deduction of 130% is available where the expenditure would normally qualify for the 18% main rate of writing down allowance or a Special Rate Allowance of 50% for expenditure which would normally attract the 6% special rate of writing down allowance.

For FYAs, what matters is the actual date on which the expenditure is incurred and not the date on which it is treated as incurred.

### Comment

- Businesses incurring expenditure on plant and machinery
- should carefully consider the timing of their acquisitions to
- optimise their cashflow. In 2023, not only will the tax relief
- rules for expenditure on plant and machinery change, but for
- companies the percentage of CT relief on that expenditure
- may change as well.

## Preventing abuse of the R&D tax relief

From April 2023 a number of changes are proposed to the regimes from both existing schemes of relief which will include the expansion of relief to cloud and data computing.

Claims for relief will have to be made digitally and more detail will be required within the claim. Each claim will need to be endorsed by a named senior officer of the company and companies will need to inform HMRC, in advance, that they plan to make a claim. Claims will also need to include details of any agent who has advised the company on compiling the claim.

## Cultural relief

A temporary increase in cultural tax reliefs for theatres, orchestras, museums and galleries across the UK will apply until 31 March 2024, increasing the relief organisations can claim as they invest in new productions and exhibitions.

From 1 April 2022 changes will also be introduced to better target the cultural reliefs and ensure that they continue to be safeguarded from abuse.

## The Residential Property Developer Tax



The Residential Property Developer (RPDT) will be introduced on the very largest property developers for accounting periods beginning on or after 1 April 2022.

Broadly RPDT is a charge of 4% treated as corporation tax on the profits of the residential property developer over an allowance of £25 million in a 12-month period.

# EMPLOYMENT TAXES

## Employer provided cars

The scale of charges for working out the taxable benefit for an employee who has use of an employer provided car are normally announced well in advance. Most cars are taxed by reference to bands of CO<sub>2</sub> emissions multiplied by the original list price of the vehicle. The list price is reduced for capital contributions made by the employee up to £5,000.



For fully diesel cars generally add a 4% supplement unless the car is registered on or after 1 September 2017 and meets the Euro 6d emissions standard.

The maximum charge irrespective of the fuel, is capped at 37% of the list price of the car.

The rates announced for 2022/23 will remain frozen until 2024/25.

## Employer provided fuel benefit

From 6 April 2022 the figure used as the basis for calculating the benefit for employees who receive free private fuel from their employers for company cars is increased to £25,300.

## Employer provided vans and fuel

For 2022/23 the benefit increases to £3,600 per van and the van fuel benefit charge where fuel is provided for private use increases to £688.

Changes to the van benefit charge from April 2021 means that if the van cannot in any circumstances emit CO<sub>2</sub> by being driven the cash equivalent is nil.

## National Insurance contributions (NICs)

In September 2021 the government published its proposals for new investment in health and social care in England. The proposals will lead to a permanent increase in spending not only in England but also by the devolved governments. To fund the investment the government will introduce a UK-wide 1.25% Health and Social Care Levy based on the NIC system but ring fenced for health and social care.

From April 2022 the Health and Social Care Levy Act provides for a temporary 1.25% increase to both the main and additional rates of Class 1, Class 1A, Class 1B and Class 4 NICs for 2022/23.

From April 2023 onwards, the NIC rates will revert back to 2021/22 levels and will be replaced by a new 1.25% Health and Social Care Levy.

Broadly, the new Health and Social Care Levy will be subject to the same reliefs, thresholds and requirements as NIC. However the Levy (as opposed to the temporary increase in NICs for 2022/23) will also apply to those above State Pension age who are still in employment or are self-employed.

Existing reliefs for NICs to support employers will apply to the Levy. Companies employing apprentices under the age of 25, all people under the age of 21, veterans and employers in Freeports will not pay the Levy for these employees as long as their yearly gross earnings are less than £50,270, or £25,000 for new Freeport employees.

The Employment Allowance, which reduces employers' Class 1 NICs by up to £5,000, will also be available for the employers' liability to the Levy.

### Comment

- The Levy will be applied to those above State Pension age although this does not apply in respect of the temporary increase from April 2022. The Levy will not apply to Class 2 (a flat rate paid by many self-employed) and Class 3 (voluntary contributions for taxpayers to fill gaps in their contribution records).
- The burden of the 1.25% increase falls on the shoulders of the employer, the employee and the self-employed as each will have higher contributions to make. Those with property income will be relieved that they are not being included in the Levy.

## National Living Wage (NLW) and National Minimum Wage (NMW)

Following the recommendations of the independent Low Pay Commission, the government will increase the NLW for individuals aged 23 and over by 6.6% from 1 April 2022. The government has also accepted the recommendations for the other NMW rates to be increased.

From 1 April 2022, the hourly rates of NLW and NMW will be:

- £9.50 for those 23 years old and over
- £9.18 for 21-22 year olds
- £6.83 for 18-20 year olds
- £4.81 for 16-17 year olds
- £4.81 apprentice rate for apprentices under 19, and those 19 and over in their first year of apprenticeship.

### Comment

- In total, the annual gross earnings of a full-time worker on the NLW will have increased by over £5,000 since its introduction in April 2016.



# CAPITAL TAXES

## Capital gains tax (CGT) rates

The current rates of CGT are 10%, to the extent that any income tax basic rate band is available, and 20% thereafter. Higher rates of 18% and 28% apply for certain gains; mainly chargeable gains on residential properties with the exception of any element that qualifies for private residence relief.

There are two specific types of disposal which potentially qualify for a 10% rate:

- Business Asset Disposal Relief (BADR) which was formerly known as Entrepreneurs' Relief. This is targeted at working directors and employees of companies who own at least 5% of the ordinary share capital in the company and the owners of unincorporated businesses. BADR has a lifetime limit of £1 million for each individual.
- Investors' Relief. The main beneficiaries of this relief are external investors in unquoted trading companies who have newly-subscribed shares. This has a lifetime limit of £10 million for each individual.

## CGT annual exemption

The CGT annual exemption is £12,300 for 2022/23 and will remain frozen until April 2026.



## CGT reporting

New reporting and payment on account obligations for chargeable gains on residential property were introduced in April 2020. From 27 October 2021 the deadline to report and pay CGT after selling UK residential property was increased from 30 days after the completion date to 60 days.

## Inheritance tax (IHT) nil rate bands

The nil rate band has remained at £325,000 since April 2009 and is set to remain frozen at this amount until April 2026.

### IHT residence nil rate band

The residence nil rate band (RNRB) was introduced in 2017, meaning that the family home can be passed more easily to direct descendants on death.

The rate of the RNRB is £175,000 for 2022/23.

There are a number of conditions that must be met in order to obtain the RNRB.

For many married couples and registered civil partnerships the relief which is available following the second death can effectively be doubled as each individual has a main nil rate band and a residence nil rate band which passes on the death of the surviving spouse.

## Charitable giving

A reduced rate of IHT applies where broadly 10% or more of a deceased's net estate (after deducting IHT exemptions, reliefs and the nil rate band) is left to charity. In those cases the 40% rate will be reduced to 36%.

# OTHER MATTERS

## VAT rates and limits

The VAT registration and deregistration thresholds will remain unchanged for a period of two years from 1 April 2022.

The six-month extension to the UK-wide VAT reduction to 12.5% for the tourism and hospitality sectors comes to an end on 30 March 2022 with rates returning to the standard rate of 20%.

## Vehicle Excise Duty (VED)

With effect from 1 April 2022 the rates of VED rates for cars, vans, motorcycles, and motorcycle trade licenses will increase in line with Retail Prices Index (RPI).

For heavy goods vehicles, VED continues to be frozen in 2022/23. The HGV Levy is suspended for another 12 months from 1 August 2022.

## Landfill Tax



With effect from 1 April 2022 both the standard and lower rates of Landfill Tax will increase in line with the RPI.

# 2022/23 TAX CALENDAR

## April 2022

M	Tu	W	Th	F	Sa	Su
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

## August 2022

M	Tu	W	Th	F	Sa	Su
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## December 2022

M	Tu	W	Th	F	Sa	Su
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## April 2022

- 1 All VAT registered businesses to keep digital records and submit VAT returns under the Making Tax Digital (MTD) regime.  
5% late payment penalty on any 2020/21 outstanding tax which was due on 31 January 2022 and still remains unpaid.
- 5 Deadline for 2021/22 ISA investments and pension contributions.  
Last day to make disposals using the 2021/22 CGT exemption.
- 14 Due date for income tax for the CT61 period to 31 March 2022.
- 19 Automatic interest on unpaid PAYE tax, Student loan deductions, Class 1 NI or CIS deductions for 2021/22. Penalties may also apply if any payments have been made late throughout the tax year.  
Small employer PAYE quarterly payments due for pay period 6 January to 5 April 2022.  
PAYE, Student loan and CIS deductions are due for the month to 5 April 2022.  
Deadline for employers' final 2021/22 PAYE return to be submitted online.

## May 2022

- 3 Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 April 2022.
- 19 PAYE, Student loan and CIS deductions are due for the month to 5 May 2022.
- 31 Deadline for forms P60 for 2021/22 to be issued to employees.

## June 2022

- 1 New Advisory Fuel Rates (AFR) for company car users apply from today.
- 19 PAYE, Student loan and CIS deductions are due for the month to 5 June 2022.

## May 2022

M	Tu	W	Th	F	Sa	Su
30	31					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

## September 2022

M	Tu	W	Th	F	Sa	Su
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

## January 2023

M	Tu	W	Th	F	Sa	Su
30	31					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

- 30 End of CT61 quarterly period.
- ## July 2022
- 5 Deadline for reaching a PAYE Settlement Agreement for 2021/22.
  - 6 Deadline for forms P11D and P11D(b) for 2021/22 to be submitted to HMRC and copies to be issued to employees concerned.  
Deadline for employers to report share incentives for 2021/22.
  - 14 Due date for income tax for the CT61 period to 30 June 2022.
  - 19 Class 1A NICs due for 2021/22. PAYE, Student loan and CIS deductions due for the month to 5 July 2022.  
Small employers PAYE quarterly payments due for the pay periods 6 April to 5 July 2022.
  - 31 Second payment on account 2021/22 due.

## August 2022

- 2 Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 July 2022.
- 19 PAYE, Student loan and CIS deductions are due for the month to 5 August 2022.

## September 2022

- 1 New Advisory Fuel Rates (AFR) for company car users apply from today.
- 19 PAYE, Student loan and CIS deductions are due for the month to 5 September 2022.
- 30 End of CT61 quarterly period.

## October 2022

- 1 Due date for payment of Corporation Tax for period ended 31 December 2021.

## June 2022

M	Tu	W	Th	F	Sa	Su
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

## October 2022

M	Tu	W	Th	F	Sa	Su
31					1	2
3	4	5	6	7	8	9
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17	18	19	20	21	22	23
24	25	26	27	28	29	30

## February 2023

M	Tu	W	Th	F	Sa	Su
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

- 5 Deadline for notifying HMRC of new sources of taxable income or gains or liability to the High Income Child Benefit Charge for 2021/22 if no tax return has been issued.
- 14 Due date for income tax for the CT61 quarter to 30 September 2022.
- 19 Tax and NICs due under a 2021/22 PAYE Settlement Agreement.  
PAYE, Student loan and CIS deductions are due for the month to 5 October 2022.  
Small employers PAYE quarterly payments due for the pay periods 6 July to 5 October 2022.
- 31 Deadline for submitting 'paper' 2021/22 self assessment returns.

## November 2022

- 2 Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 October 2022.
- 19 PAYE, Student loan and CIS deductions are due for the month to 5 November 2022.

## December 2022

- 1 New Advisory Fuel Rates (AFR) for company car users apply from today.
- 19 PAYE, Student loan and CIS deductions are due for the month to 5 December 2022.
- 30 Online filing deadline for submitting 2021/22 self assessment return if you require HMRC to collect any underpaid tax by making an adjustment to your 2023/24 tax code.
- 31 End of CT61 quarterly period. Filing date for Company Tax Return CT600 for period ended 31 December 2021.

## January 2023

- 1 Due date for payment of corporation tax for period ended 31 March 2022.

## July 2022

M	Tu	W	Th	F	Sa	Su
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## November 2022

M	Tu	W	Th	F	Sa	Su
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

## March 2023

M	Tu	W	Th	F	Sa	Su
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

- 14 Due date for income tax for the CT61 quarter to 31 December 2022.
- 19 PAYE, Student loan and CIS deductions are due for the month to 5 January 2023.  
Small employers PAYE quarterly payments due for the pay periods 6 October 2022 to 5 January 2023.
- 31 Deadline for submitting your 2021/22 self assessment return (£100 automatic penalty if your return is late) and the balance of your 2021/22 liability together with the first payment on account for 2022/23 are also due.  
Capital gains tax payment for 2021/22.  
Balancing payment – 2021/22 income tax and Class 4 NICs. Class 2 NICs also due.

## February 2023

- 2 Deadline for submitting P46(Car) for employees whose car/fuel benefits changed during the quarter to 5 January 2023.
- 19 PAYE, Student loan and CIS deductions are due for the month to 5 February 2023

## March 2023

- 1 New Advisory Fuel Rates (AFR) for company car users apply from today.
- 3 5% late payment penalty on any 2021/22 outstanding tax which was due on 31 January 2023 and still remains unpaid.
- 19 PAYE, Student loan and CIS deductions are due for the month to 5 March 2023.
- 31 End of corporation tax financial year. End of CT61 quarterly period. Filing date for Company Tax Return Form CT600 for period ended 31 March 2022.  
Last minute planning for tax year 2022/23 – please contact us for advice.