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SUMER
NORTHERN IRELAND



KEY ACCOUNTANCY DATES FOR BUSINESSES IN 2025

In our latest blog post, we're discussing the key accountancy deadlines for 2025 to help your business remain compliant.

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Key Accountancy Dates for Businesses in 2025

Staying abreast of critical tax and accountancy deadlines is essential for business efficiency and success. To help you remain compliant and avoid unnecessary penalties, we've outlined some of the key dates in 2025 that would be useful to pencil into your calendar.

January – A Fresh Start:

31 January: Self Assessment Deadline:

The balance of any tax owed for the 2023/24 tax year and the first payment on account for the 2024/25 tax year are due to be paid on or before this date.

April – A Time for New Opportunities and Forward Momentum:

5 April: Payroll:

- **Benefits Notification:** Businesses must notify HMRC on this date if they plan to payroll employee benefits for the 2024/25 tax year.
- **PAYE Refunds:** This is the final day businesses will have to claim their PAYE tax refund for the 2024/25 tax year.

19 April: Payroll – Real-Time Information (RTI):

Businesses must submit their final Full Payment Submission (FPS) for the 2024/25 tax year by this date.

30 April: Stamp Duty – Annual Tax on Enveloped Dwellings (ATED):

Businesses must submit their ATED return and payment (or relief declaration) for the period 1 April 2025 to 31 March 2026.

May – A Month of Growth, Progress and Brighter Days:

1 May: VAT – Fuel Scale Charge:

Updated VAT Fuel Scale Charge rates will apply to VAT return periods beginning on or after this date.

19 May: Payroll – Employer Payment Summary (EPS):

Businesses must submit their EPS to claim the Employment Allowance for the 2025/26 tax year.

31 May: Payroll – P60s:

Employers should issue P60s to employees, outlining their total pay and deductions for the 2024/25 tax year on or before this date.

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July – Halfway Through the Year; Stay Focused and Keep Building on Your Success:

5 July: PSA – New Agreements:

Businesses must apply to HMRC for a PAYE Settlement Agreement (PSA) for the first time or request additional categories for an existing PSA by this date.

6 July

- **P11D Forms:** Businesses must have submitted all P11D forms for the 2024/25 tax year and provide copies to their employees.
- **Employee Share Schemes (ERS):** Businesses must report all transactions under ERS for the 2024/25 tax year.

19 July: P11D – Cheque Payments:

This is the deadline for online payments of Class 1A National Insurance.

22 July: P11D – Online Payments:

This is the deadline for online payments of Class 1A National Insurance.

31 July:

- **Self-Assessment:** The second payment on account for the 2024/25 tax year is due.
- **PSA Submission:** Businesses must submit their PSA for the 2024/25 tax year on or before this date.

October – A Month of Change and Fresh Perspectives:

19 October: PSA – Cheque Payments:

Updated VAT Fuel Scale Charge rates will apply to VAT return periods beginning on or after this date.

22 October: PSA – Online Payments:

This is the deadline for online payments of tax and Class 1B National Insurance.

To avoid unnecessary stress, penalties or missed opportunities, it's vital to prepare for these deadlines well in advance. If you need assistance with managing your accounts or tax obligations, contact our expert team today. Email: caroline.keenan@sumerni.co.uk or nicola.averell@sumerni.co.uk.

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