

COMPANY ADMIN Reviewed 2 May 2026

Annual Compliance Calendar

A practical annual deadline checklist for UK limited companies, covering Companies House, corporation tax, VAT, payroll and director Self Assessment dates.

Running a limited company means meeting recurring statutory and tax obligations across the year. Most are predictable, all are time-sensitive, and missing them can mean penalties, interest, director liability or even strike-off action.

Use this checklist to build your own annual compliance calendar. Your deadlines will usually be a mix of fixed calendar dates, year-end relative dates and anniversary-based dates.

01 Companies House deadlines

These are statutory company filings. Put them in the calendar as soon as the company is formed, because the dates depend on your incorporation date, accounting reference date and previous filings.

- Confirmation statement**, due within 14 days of the review period ending
- Annual accounts**, due 9 months after the accounting reference date for established companies
- First accounts**, due 21 months after incorporation if this is the first filing period
- Director, PSC, registered office or share changes**, usually reported within 14 days of the change
- Companies House email reminders**, switched on for the company and monitored by someone responsible

Late accounts penalties start at GBP 150 and rise to GBP 1,500, with penalties doubled if accounts are late two years in a row.

02

Corporation tax deadlines

Corporation tax has two separate deadlines: payment first, filing later. Do not wait for the CT600 deadline before setting cash aside.

- Register for corporation tax**, within 3 months of starting to trade
- Corporation tax payment**, due 9 months and 1 day after the accounting period end for most small companies
- CT600 corporation tax return**, due 12 months after the accounting period end
- Quarterly instalment payments**, considered if profits exceed GBP 1.5m, adjusted for associated companies
- Tax cash reserve**, ringfenced monthly so the payment deadline is not a surprise

The corporation tax payment deadline usually arrives three months before the filing deadline.

03

VAT deadlines

Only use this section if the company is VAT registered, or close to the VAT registration threshold.

- Rolling taxable turnover review**, checked monthly against the VAT registration threshold
- VAT return quarter ends**, entered for each VAT period
- VAT return and payment deadline**, usually 1 month and 7 days after the VAT quarter end
- Making Tax Digital software access**, checked before the deadline week
- Monthly bookkeeping reconciliation**, completed so the VAT return is not built in a rush

Quarterly VAT returns still need monthly bookkeeping discipline. Waiting until two days before the deadline is where errors creep in.

04

PAYE and payroll

Use this section if the company runs payroll for directors or employees.

- RTI Full Payment Submission**, filed on or before every payday
- PAYE and National Insurance payment**, due by the 22nd of the following month for electronic payment
- Quarterly PAYE payment eligibility**, checked if average monthly liability is under GBP 1,500
- P60s**, issued to employees still on payroll at 5 April by 31 May
- P11Ds or payroll benefits**, reviewed where benefits in kind are provided

PAYE money is not spare company cash. Ringfence it as soon as payroll is run.

05

Director personal tax

This sits outside the company's filings, but directors often need it tracked beside the company calendar because salary and dividends interact with personal tax cashflow.

- Self Assessment registration**, by 5 October after the tax year you became liable
- Paper Self Assessment return**, by 31 October if filing on paper
- Online Self Assessment return**, by 31 January
- Balancing tax payment**, by 31 January
- Payments on account**, by 31 January and 31 July where applicable

Director dividends, rental income, child benefit charges and other income can all create Self Assessment obligations.

06

Special cases to check

Most small companies will not need every item here, but these are worth checking once a year so unusual obligations are not missed.

- EMI annual return**, due by 6 July after the tax year end if EMI options exist
- ATED return and payment**, usually by 30 April if the company holds qualifying UK residential property
- Pension auto-enrolment re-declaration**, every 3 years if the company is an employer
- Companies with associated companies**, reviewed for reduced corporation tax thresholds
- Sector-specific licences or filings**, added to the calendar where relevant

07

Build the reminder system

The calendar is only useful if it gives you time to act. Add preparation reminders as well as final deadlines.

- A 30-day reminder**, added before each statutory filing or payment deadline
- A 7-day reminder**, added for payment deadlines where cash must be moved
- A responsible person**, assigned for each deadline rather than leaving it vague
- Companies House reminders**, enabled and sent to the right inbox
- Accounting software reminders**, enabled for VAT, payroll and bookkeeping tasks
- Calendar reviewed after year end**, so new dates are added before the next cycle starts

A typical small limited company can easily have around 20 compliance deadlines a year before monthly RTI submissions.

How deadlines are calculated

- **Fixed calendar dates**, such as monthly PAYE payment deadlines or Self Assessment dates.
- **Year-end relative dates**, such as corporation tax payment and annual accounts filing.
- **Anniversary relative dates**, such as the confirmation statement review period.

Worked example

For a company with a 31 December year end, incorporation date of 1 March, quarterly VAT returns aligned to calendar quarters and one director on payroll, the calendar includes annual accounts by 30 September, corporation tax payment by 1 October, CT600 by 31 December, VAT deadlines on 7 May, 7 August, 7 November and 7 February, PAYE by the 22nd of each month, RTI on or before each payday, P60s by 31 May and any director Self Assessment deadlines.

BEFORE USING

This checklist is a practical planning tool, not a substitute for advice based on your company's exact dates and obligations.

Lean Ledger clients get a customised compliance calendar as part of the service.

The aim is simple: deadlines live in a system, not in your head.

[Book a discovery call](#) if you would like that handled for your company.