

HMRC Safety Checklist



EMPLOYEES

- ☐ Check your tax code
- ☐ Claim working from home allowance if applicable
- ☐ Check employment status
- ☐ If partner earns less than tax free allowance, transfer 10% of allowance
- ☐ Ensure personal pension contributions treated correctly

SELF EMPLOYED

- ☐ Review employment status regarding IR35
- ☐ Keep your books up to date
- ☐ Review books two months before year end with a view to asset purchases
- ☐ If partner earns less than tax free allowance, transfer 10% of allowance
- ☐ Submit tax return on time and pay tax
- ☐ Ensure personal pension contributions treated correctly

CONSTRUCTION

- ☐ Register with CITB, submit annual form and pay any applicable levy
- ☐ Check payment of apprentice levy via PAYE scheme
- ☐ Membership of trade bodies like NFB and FMB
- ☐ Membership of B&CEHSM pension scheme
- ☐ Health and safety requirements

KEY DATES

- ☐ 31st January - deadline for online self-assessment submission and payment
- ☐ 5th April - end of tax year
- ☐ 6th April - start of new tax year
- ☐ 31st July - deadline for self-assessment payment
- ☐ 31st October - deadline for paper-based self-assessment submission
- ☐ Corporation tax becomes due nine months after your accounting year end

Call 01482 631700 to book a free, no-obligation consultation

T 01482 631700 **E** info@rackhamsaccountants.co.uk
3 Melton Enterprise Park, Redcliff Rd, Melton, HU14 3RS