

Welcome to our Tax and VAT eshot



Dear Grace

This months Tax and VAT eshot will include our Spring Budget Summary; All change in the world of Research & Development (R&D) Tax Relief; Penalties if you missed the filing deadline; Do you need to register for self-assessment; Joining or leaving the VAT Cash Accounting Scheme; File early to have self-assessment tax coded out; Time to Pay your tax; Should you pay tax on selling goods online; Landlords - claiming maintenance and repairs costs; Tax on inherited private pensions; Do you need to tell HM Revenue and Customs (HMRC) about additional income and our March/April Tax Diary.

If you have any concerns or questions about the content, please pick up the phone or email enquiries@beeverstruthers.co.uk. We are here to help.

Next months eshot will be published on **Thursday 4 April**.

Spring Budget Summary

Read about some of the most significant changes announced by the Chancellor last week. If you would like to read our full budget summary, please download [here](#).



[Find out more](#)



All change in the world of R&D Tax Relief

Significant changes are coming into effect for companies claiming Research and Development (R&D) relief, for accounting periods commencing on or after 1 April 2024. A new 'merged' R&D scheme will be available to R&D qualifying claimant companies from this date.

[Find out more](#)

Penalties if you missed the filing deadline

Have you missed the 31 January 2024 filing deadline for your 2022-23 self-assessment return? If you have missed the filing deadline, then you will be charged a £100 fixed penalty if your return is up to 3 months late, regardless of whether you owed tax or not.



[Find out more](#)



Do you need to register for self-assessment?

There are a number of reasons why you might need to complete a self-assessment tax return. This includes if you are self-employed, a company director, have an annual income over £150,000 and / or have income from savings, investment or property.

[Find out more](#)



Joining or leaving the VAT Cash Accounting Scheme

[Find out more](#)



File early to have self-assessment tax coded out

[Find out more](#)



Time to Pay your tax

[Find out more](#)



Should you pay tax on selling goods online?

[Find out more](#)



Landlords - claiming maintenance and repairs costs

[Find out more](#)



Do you need to tell HMRC about additional income?

[Find out more](#)

Some important tax dates you may want to note:

[Find out more](#)

19 March 2024 - PAYE and NIC deductions due for month ended 5 March 2024 (If you pay your tax electronically the due date is 22 March 2024).

19 March 2024 - Filing deadline for the CIS300 monthly return for the month ended 5 March 2024.

19 March 2024 - CIS tax deducted for the month ended 5 March 2024 is payable by today.

Here are some recent tax publications to read...

**Spring
Budget
2024**

**Tax & VAT
February
2024**

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