

Dear olivia

This month our Tax and VAT eshot includes why filing early makes sense; less than a year before Making Tax Digital (MTD) for Income Tax starts; higher rate tax relief on pension contributions; what is a salary sacrifice; tax and employee suggestion schemes; tax relief for landlords replacing domestic items; taxable income from hobbies; repeal of furnished holiday lets regime; mandating the Payrolling of benefits in kind (BiK) update; temporary reduced rate of VAT for certain forms of entertainment and our May/June 2025 Tax Diary dates.

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

Next months eshot will be published on Thursday 3 July.



Why filing early makes sense

Filing your 2024-25 Self-Assessment return early means faster refunds, better budgeting, and no deadline stress. Do not delay, start gathering your tax details today.

Find out more

Less than a year before Making Tax Digital (MTD) for Income Tax starts

MTD for Income Tax kicks off in April 2026 for those earning over £50k. Digital records, quarterly updates, and tougher penalties are on the way. If this affects you, it's time to get ready.



Find out more



Higher rate tax relief on pension contributions

Want to make the most of your pension savings? You could claim up to 45% tax relief on contributions, plus carry forward unused allowances. Here's how to boost your retirement pot with generous HM Revenue and Customs (HMRC) incentives.

Find out more

What is a salary sacrifice?

A salary sacrifice scheme lets employees swap cash salary for non-cash benefits, saving tax and National Insurance. But earnings must not fall below the National Minimum Wage, and life events may impact eligibility. Learn how to navigate these rules.



Find out more



Tax and employee suggestion schemes

Find out more

Tax relief for landlords replacing domestic items



Is income from hobbies taxable?

Find out more

Find out more



Repeal of furnished holiday lets regime



Mandating the Payrolling of benefits in kind update



Temporary reduced rate of VAT for certain forms of entertainment

Find out more

Find out more

Find out more

Some important tax dates you may want to note:

Find out more

19 June 2025 - PAYE and NIC deductions due for month ended 5 June 2025. (If you pay your tax electronically the due date is 22 June 2025).

19 June 2025 - Filing deadline for the CIS300 monthly return for the month ended 5 June 2025.

19 June 2025 - CIS tax deducted for the month ended 5 June 2025 is payable by today.

Here are some recent tax publications to read...

Tax & VAT May 2025 Tax & VAT April 2025

Lets talk tax services...



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