

Limited company year-end tax checklist

Use this checklist in the 4-6 weeks before your company year-end. Tick each item once it is done. Specific deadlines and rates are 2025/26 figures.

Before year-end (4-6 weeks out)

- Calculate projected taxable profit for the year
- Review director salary: are you at £12,570 (PA + primary NI threshold)?
- Review dividend extraction against personal allowance and basic-rate band
- Consider employer pension contribution before year-end (corporation tax deductible, no NI)
- Check Annual Investment Allowance position (£1M annual limit)
- Identify any R&D-qualifying; expenditure for claim preparation
- Confirm Employment Allowance entitlement (multi-employee Ltds only)

Before year-end (final week)

- Pay or accrue staff bonuses and pension contributions
- Pay any director loan account balances over £10,000 to avoid BIK and S455
- Issue dividend vouchers and pass board resolutions (date BEFORE year-end)
- Make any capital purchases planned for the year (laptops, equipment)
- Review work-in-progress and accrued income for the cut-off

After year-end (within 9 months)

- File annual accounts at Companies House
- File CT600 corporation tax return with HMRC
- Pay corporation tax liability (9 months and 1 day after year-end)
- Complete and file confirmation statement (within 14 days of due date)
- File P11D for any directors' benefits in kind (by 6 July)

This is editorial guidance, not personal tax advice. For a year-end review specific to your company, book a free 30-minute call at hollowaydavies.co.uk/contact.