

## REPRESENTATIVE FILING FREQUENCY, PENALTIES AND INTEREST TABLE

### Please note

- This table is for illustrative purposes and traders should check their VAT return or VAT online account for definitive information about when they are required to submit and pay by.
- Accounting Periods which straddle 01 January 2023 will be subject to the current, default surcharge, regime.
- Only one row of dates is applicable for a given trader; this corresponds to their filing frequency as listed in the left-hand column.

# Penalty Reform for VAT

## First affected accounting period

## Late Submission Penalties

## Late Payment Penalties

## Interest Harmonisation

Filing frequency	From	To	First submission due date to which LSPs apply	Earliest possible 1st LSP point	First date LSP (penalty) could be applied	First payment due date to which LPPs apply	First date LPP could be applied	First payment due date to which late payment interest applies	First date late payment interest charge could be applied from
Monthly	01 January 2023	31 January 2023	07 March 2023	08 March 2023	08 July 2023	07 March 2023	07 April 2023	07 March 2023	08 March 2023
Quarterly Payment on Account customer (stagger 1)	01 January 2023	31 March 2023	30 April 2023	01 May 2023	01 February 2024	30 April 2023	31 May 2023	28 February 2023	01 March 2023
Quarterly Payment on Account customer (stagger 2)	01 February 2023	30 April 2023	31 May 2023	01 June 2023	01 March 2024	31 May 2023	01 July 2023	31 March 2023	01 April 2023
Quarterly Payment on Account customer (stagger 3)	01 March 2023	31 May 2023	30 June 2023	01 July 2023	01 April 2024	30 June 2023	31 July 2023	28 April 2023	29 April 2023
Quarterly (stagger 1)	01 January 2023	31 March 2023	07 May 2023	08 May 2023	08 February 2024	07 May 2023	07 June 2023	07 May 2023	08 May 2023
Quarterly (stagger 2)	01 February 2023	30 April 2023	07 June 2023	08 June 2023	08 March 2024	07 June 2023	08 July 2023	07 June 2023	08 June 2023
Quarterly (stagger 3)	01 March 2023	31 May 2023	07 July 2023	08 July 2023	08 April 2024	07 July 2023	07 August 2023	07 July 2023	08 July 2023
Annual (January start)	01 January 2023	31 December 2023	29 February 2024	01 March 2024	28 February 2025	29 February 2024	31 March 2024	29 February 2024	01 March 2024
Annual (February start)	01 February 2023	31 January 2024	28 March 2024	29 March 2024	31 March 2025	28 March 2024	28 April 2024	28 March 2024	29 March 2024
Annual (March start)	01 March 2023	29 February 2024	30 April 2024	01 May 2024	30 April 2025	30 April 2024	31 May 2024	30 April 2024	01 May 2024
Annual (April start)	01 April 2023	31 March 2024	31 May 2024	01 June 2024	29 May 2025	31 May 2024	01 July 2024	31 May 2024	01 June 2024
Annual (May start)	01 May 2023	30 April 2024	28 June 2024	29 June 2024	30 June 2025	28 June 2024	29 July 2024	28 June 2024	29 June 2024
Annual (June start)	01 June 2023	31 May 2024	31 July 2024	01 August 2024	31 July 2025	31 July 2024	31 August 2024	31 July 2024	01 August 2024
Annual (July start)	01 July 2023	30 June 2024	30 August 2024	31 August 2024	31 August 2025	30 August 2024	30 September 2024	30 August 2024	31 August 2024
Annual (August start)	01 August 2023	31 July 2024	30 September 2024	01 October 2024	30 September 2025	30 September 2024	31 October 2024	30 September 2024	01 October 2024
Annual (September start)	01 September 2023	31 August 2024	31 October 2024	01 November 2024	31 October 2025	31 October 2024	01 December 2024	31 October 2024	01 November 2024
Annual (October start)	01 October 2023	30 September 2024	29 November 2024	30 November 2024	30 November 2025	29 November 2024	30 December 2024	29 November 2024	30 November 2024
Annual (November start)	01 November 2023	31 October 2024	31 December 2024	01 January 2025	31 December 2025	31 December 2024	31 January 2025	31 December 2024	01 January 2025
Annual (December start)	01 December 2023	30 November 2024	31 January 2025	01 February 2025	29 January 2026	31 January 2025	03 March 2025	31 January 2025	01 February 2025
Non-standard tax periods	First accounting period starting on or after 1 January 2023	Varies, depending on period length	One month and 7 days after end of period	One month and 8 days after end of period	Varies, depending on period length	One month and 7 days after end of period	31 days after payment due date	One month and 7 days after end of period	One month and 8 days after end of period