

## KEY DATES

### 2020 Year of Assessment

The 2020 Tax Return* is due by:	<b>31 July 2021</b>
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The 2020 tax assessment will be issued (i.e. 2020 tax liability):	<b>Later in 2021</b>
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The 2020 tax payment is due by (N.B. 2019 payments will be deducted from this payment):	<b>30 November 2021</b>
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### 2021 Year of Assessment

1 <sup>st</sup> Payment on Account for the 2021 year of assessment is due: Payment 1 will be based on 50% of the prior year's assessment (i.e. 2020 tax liability).	<b>30 November 2021</b>
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2 <sup>nd</sup> Payment on Account for the 2021 year of assessment is due: Payment 2 will also be based on 50% of the prior year's assessment (i.e. 2020 tax liability).	<b>31 May 2022</b>
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2021 Tax Return* is due:	<b>31 July 2022</b>
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The 2021 tax assessment will be issued (i.e. 2021 tax liability):	<b>Later in 2022</b>
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Any balance still due after the 2nd Payment on Account will be payable by:	<b>30 November 2022</b>
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### 2022 Year of Assessment

1 <sup>st</sup> Payment on Account for the 2022 year of assessment is due: Payment 1 will be based on 50% of the prior year's assessment (i.e. 2021 tax liability).	<b>30 November 2022</b>
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2 <sup>nd</sup> Payment on Account for the 2022 year of assessment is due: Payment 1 will be based on 50% of the prior year's assessment (i.e. 2021 tax liability).	<b>31 May 2023</b>
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2022 Tax Return* is due:	<b>21 July 2023</b>
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The 2022 tax assessment will be issued (i.e. 2022 tax liability):	<b>Later in 2023</b>
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Any balance still due after the 2nd Payment on Account will be payable by:	<b>30 November 2023</b>
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*\* Submitting online tax returns or using an Agent. Paper returns should be submitted by 31st May each year.*

Content correct as at May 2021.

Alex Picot Trust is a registered business name of Alex Picot Trust Company Ltd which is regulated by the Jersey Financial Services Commission to conduct trust company business.