



Why does the tax year start on 6 April?

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Presenter



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Quarter dates

- Lady Day 25 March
- Mid-summer Day 24 June
- Michelmas Day 29 September
- Christmas Day 25 December

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New year's day

- The first day of the new year was always Lady Day - 25 March using the Julian calendar
- The Julian calendar proposed by Julius Caesar in 46BC gains on the solar year by 1 day every 128 years
- The Gregorian calendar gains at the rate of 1 day for every 3,030 years
- Britain adopted Gregorian calendar on 2 September 1752 by which time it was 11 days out of synchronisation with Europe
- 2 September was followed by 14 September 1752

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New new year's day

- New year's day moved to 1 January, as it already was in Scotland
- The lost 11 days caused a problem, the government did not want to lose 11 days of tax and the taxpayers did not want to pay their tax early
- As a result the first day of the tax year was moved from 25 March to 5 April

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Final change

- Under the Julian calendar every fourth year was a leap year
- Under the Gregorian calendar every fourth year is a leap year unless it is a centurial year and even then a centurial year is a leap year if it is divisible by 400
- Following the adoption of the Gregorian calendar 1800 was not a leap year but it would have been under the Julian calendar
- Another day lost!
- It was added to the tax year to give 6 April as the start of the tax year

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Tax years

- Most countries have the calendar year as the tax year
- Having a different tax year in UK can be advantageous when looking at residents/non-residents and where their income might be taxed
- Eire kept the 6 April following partition from the UK and only changed to the calendar year in 2002

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