

# ATOL Protection (APC)

## Return and Payment Frequency



Type of Licence	Returns & Payment Frequency	Reporting Period	Reports Due	Payments Due
Small Business ATOL (SBA) <b>March Renewal</b>	Annual	1 April - 31 March	Between 1 - 14 April	Before 12 May
Small Business ATOL (SBA) <b>September Renewal</b>	Annual	1 October - 30 September	Between 1 - 14 October	Before 12 November
Standard ATOL Holder (or group) up to £5 million turnover	Quarterly	1 January - 31 March 1 April - 30 June 1 July - 30 September 1 October - 31 December	Between 1 - 14 April Between 1 - 14 July Between 1 - 14 October Between 1 - 14 January	Before 12 May Before 11 August Before 12 November Before 11 February
Standard ATOL Holder (or group) over £5 million turnover	Monthly	Every calendar month	14 days after month end e.g. April Period, report due between 1 - 14 May	Monthly, six weeks after month end. e.g. April Period, payment due before 11 June