Key Tax Dates 2026/2027

Key dates for the UK tax year. Helping you to avoid penalties and meet key deadlines.

6 Apr 2026
Start of the new tax year

30 Apr 2026
ATED (Annual Tax for Enveloped Dwellings) returns are due. (Applicable to companies which hold high-value residential properties)

31 May 2026
Issue P60 to those on payroll, working on the last day of the 25/26 tax year

5 Jul 2026
Deadline for any employers wishing to enter into a PAYE Settlement Agreement

6 Jul 2026
File P11D(b) and issue P11Ds to any applicable employees

22 Jul 2026
Pay Class 1A NIC (applicable on benefits provided to employees)

31 Jul 2026
Second self-assessment payment on account deadline for 2025/26

5 Oct 2026
Register for self assessment for the tax year ending 5 April 2026

22 Oct 2026
Deadline for employers paying any tax and NIC due from a PAYE Settlement Agreement

31 Oct 2026
Paper self assessment tax return deadline for year end 5 April 2026

30 Dec 2026
Deadline to submit your tax return online to be able to pay your oustanding tax bill through your PAYE tax code if you qualify

31 Jan 2027
Online self assessment tax return deadline, balancing payment 25/26 and first payment on account for 26/27

5 April 2027
The end of the yax year. This will be the last day that taxpayers will have to consider their annual tax allowances for the year

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Making Tax Digital (MTD)
Quarterly Filing Deadlines

During the 2026-27 tax year, the MTD filing dates will include

7 Aug 2026
The first filing deadline for the period 6 April 2026 – 5 July 2026

7 Nov 2026
Reporting MTD for the period 6 July 2026 – 5 October 2026

7 Feb 2027
Reporting MTD for the period 6 October 2026 – 5 January 2027

Limited Companies

Corporation tax payments for most companies are due 9 months and 1 day after the financial year end e.g. If your year end is 31st October 2025 your corporation tax payment would be due by 1st August 2026. *Please note that rules may be different in your first year of trading*

Some companies (broadly those which are 'large' and have profits in excess of £1.5m) may have to pay their tax in quarterly instalments rather than 9 months and 1 day after the year end. Where this applies, the first payment would be due 6 months and 14 days from the start of the accounting period in question e.g. for an accounting period 1 January 2026 to 31 December 2026, the first Corporation Tax instalment would be due on 14 July 2026.

Payroll

Payments for PAYE and NI are due by the 22nd of the month after payment of wages (19th if paying by cheque). e.g. for wages paid on 30th April the PAYE and NI would be by 22nd May.

VAT

For those businesses filing quarterly VAT returns, VAT returns are due for submission and payment 1 month and 7 days after the quarter end date - e.g. If your quarter end is 31st March then you would need to submit and pay your VAT by 7th May.