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BUSINESSES AND THE SELF-EMPLOYED

ZMARTLY FACTSHEET SERIES

UK Tax Deadlines Calendar 2026/27

Every key filing and payment date for the 2026/27 tax year on one page, plus the moving dates that depend on your own company year-end and VAT quarter. Diarise these once and you avoid the penalties that start automatically.

Tax year **2026/27** · Prepared by **Harvey Dhillon** · Last reviewed **9 January 2026** · Sources: gov.uk

LATE FILING PENALTY

£100

01 How the tax year and its deadlines fit together

The 2026/27 tax year runs from 6 April 2026 to 5 April 2027. Some deadlines are fixed for everyone, such as the 31 January Self Assessment date. Others move with your own company year-end or VAT quarter, so you work those out once from the rules and write them in. The download is a printable wall planner you can pin up and tick off.

GOOD TO KNOW
Corporation Tax, the CT600, VAT returns and Companies House accounts are all timed from your own year-end or VAT period, not a fixed calendar date.

02 The penalties that start on their own

Most tax penalties do not wait for HMRC to chase you. They begin the moment a deadline passes, even if you owe nothing. The Self Assessment ones are the harshest.

- Late Self Assessment return: a fixed £100 penalty on day one, even if your bill is nil.
- After three months late: daily penalties of £10 a day, for up to 90 days.
- Late payment of the tax: a surcharge at 30 days, then again at 6 and 12 months.
- Interest on unpaid Self Assessment tax runs daily from 1 February.

GOOD TO KNOW
None of these require HMRC to contact you first. The clock is automatic.

03 The fixed dates everyone shares

These dates are the same whoever you are. Monthly PAYE recurs all year, and a handful of headline dates carry the weight.

- 6 April 2026: the new tax year begins and fresh rates and allowances take effect.
- By the 22nd of each month: electronic PAYE and Class 1 NIC to HMRC (the 19th if you pay by post).
- 31 May 2026: give every employee their P60 for 2025/26.
- 6 July 2026: submit P11D and P11D(b) for 2025/26 and give employees their copies.
- 22 July 2026: pay Class 1A NIC on benefits in kind (19 July if by post).
- 31 October 2026: paper Self Assessment return for 2025/26 due.
- 31 January 2027: online Self Assessment return, the balancing payment and the first payment on account all due together.

GOOD TO KNOW
If a payment date lands on a weekend or bank holiday, the deadline does not move. Make sure cleared funds reach HMRC by the last working day before it.

04 Self Assessment: the five dates to know

If you are self-employed, a company director with untaxed income, or a landlord, these fixed dates apply to you for the 2025/26 return, which is filed and paid during 2026/27.

- Register by 5 October 2026 if 2025/26 is your first year of filing.
- Paper return: 31 October 2026.
- Online return: 31 January 2027.
- Pay your balancing payment for 2025/26: 31 January 2027.
- Payments on account towards 2026/27: 31 January 2027 and 31 July 2027.

GOOD TO KNOW

A payment on account is an advance instalment towards next year, each worth half of last year's tax. So the 31 January bill is often the balancing payment plus the first instalment. On a £3,000 bill you would budget £4,500 for 31 January, then £1,500 more by 31 July.

05 Company and payroll dates, timed to you

These deadlines are set by your own accounting period or VAT quarter. Work them out once and write your own dates onto the printable checklist in the download.

- Corporation Tax payment: 9 months and 1 day after your accounting period ends.
- Company Tax Return (CT600): 12 months after the period ends.
- Annual accounts to Companies House: 9 months after your financial year ends, for a private company.
- Confirmation statement: within 14 days of the end of your 12-month review period.
- VAT return and payment: 1 month and 7 days after each standard quarterly VAT period.
- FPS to HMRC: on or before the day you pay your employees.

GOOD TO KNOW

The trap directors miss: Corporation Tax is due before the CT600, 9 months and 1 day after year-end versus 12 months. Diarise the payment first.

Common questions

When is the Self Assessment deadline for 2026/27?

For the 2025/26 tax return, the online filing deadline and your balancing payment are both due by midnight on 31 January 2027. The paper filing deadline is earlier, on 31 October 2026. If 2025/26 is your first year of Self Assessment, you must register by 5 October 2026.

What is the penalty for filing late?

A late Self Assessment return brings an automatic £100 penalty on the first day it is late, even if you owe no tax. After three months, daily penalties of £10 a day apply for up to 90 days. Late payment of the tax adds interest from 1 February plus a surcharge at 30 days.

What are payments on account?

Payments on account are two advance instalments towards your next year's tax bill, each worth half of last year's tax. The first is due by 31 January and the second by 31 July, so the 31 January bill is often your balancing payment for the year just gone plus the first instalment towards the year ahead.

When is Corporation Tax due?

For most companies, Corporation Tax is payable 9 months and 1 day after the end of your accounting period. The CT600 Company Tax Return is due later, 12 months after the period ends. Because the payment comes first, diarise it ahead of the return so you do not pay late.

Do these dates change if my year-end is not 5 April?

The Self Assessment and payroll dates are fixed to the calendar. But your Corporation Tax, CT600, annual accounts and VAT dates all move with your own accounting period or VAT quarter. The download shows you how to work each one out and a checklist to write your own dates in.

KEEPABLE WORKBOOK

Print this part and work through it

Everything below is built to keep. Print it, fill it in, and take it to any conversation, including ours.

Your fixed-date deadline checklist

Tick each fixed date as you diarise it. Set a reminder two weeks ahead of every one.

- [ ] Register for Self Assessment by 5 October 2026 if filing for the first time
- [ ] File the online Self Assessment return by 31 January 2027
- [ ] Budget the balancing payment due 31 January 2027
- [ ] Diarise the second payment on account, 31 July 2027
- [ ] Send an FPS on or before every payday throughout the year
- [ ] Pay PAYE and NIC by the 22nd of each month (19th if by post)
- [ ] Give employees their P60 by 31 May 2026
- [ ] File P11D and P11D(b) by 6 July 2026
- [ ] Pay Class 1A NIC on benefits by 22 July 2026

The full printable planner, including the month-by-month grid, is in the PDF download above.

Your moving dates: work these out from your own year-end

These depend on your company year-end and VAT quarter. Fill in the dates, then diarise them.

- [ ] My company year-end date is recorded
- [ ] Corporation Tax payment date: year-end plus 9 months and 1 day (pay this first)
- [ ] Annual accounts to Companies House: year-end plus 9 months
- [ ] CT600 Company Tax Return: year-end plus 12 months
- [ ] Confirmation statement date noted
- [ ] My VAT quarter end dates are recorded
- [ ] Each VAT return and payment due 1 month and 7 days after the quarter ends
- [ ] A two-week reminder set before every date above

NEXT STEP

Get expert eyes on your tax

Book a free 30-minute Tax Health Check — we review your situation, sense-check the figures and show you where you could save.

Scan to book a free call

For guidance only — this factsheet does not constitute professional advice and is not a substitute for advice based on your specific circumstances. Whilst every care has been taken in its preparation, it may contain errors for which we cannot be responsible. Figures are for the 2026/27 UK tax year (England, Wales & Northern Ireland) and may change. Scottish taxpayers face different income tax rates; dividend rates are UK-wide. Last reviewed 9 January 2026.

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