



UK TAX COMPLIANCE SERIES

TAX YEAR 2026/27

SELF ASSESSMENT · COMPANY · PAYROLL

# The UK Tax Deadlines Calendar

Every key filing and payment date for the 2026/27 tax year, on one printable wall planner. Diarise these once and you avoid the automatic penalties that catch most businesses out. Every date checked against current GOV.UK guidance.

ONLINE SA RETURN	BENEFITS IN KIND	PAYE EACH MONTH
<b>31</b> Jan	<b>6</b> Jul	<b>22</b> nd

• [START HERE](#)

# How to use this calendar, and the dates that catch people out

The tax year runs from 6 April 2026 to 5 April 2027. Some dates are fixed for everyone; others move with your own company year-end or VAT quarter. This guide covers both. Use the month grid as a wall planner, then the explainer pages to set your own moving dates.

## The penalties that start automatically

<p>LATE SA RETURN</p> <p><b>£100</b></p> <p>Day one, even if nil</p>	<p>AFTER 3 MONTHS</p> <p><b>£10/day</b></p> <p>Daily, up to 90 days</p>	<p>LATE SA PAYMENT</p> <p><b>5%</b></p> <p>At 30 days, then 6m, 12m</p>	<p>INTEREST ON TAX</p> <p><b>Daily</b></p> <p>Runs from 1 Feb</p>
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## What is inside

- 01 The month-by-month calendar**  
Every fixed date, April 2026 to April 2027 · pages 3–4
- 02 Self Assessment deadlines**  
Register, file and pay, with payments on account · page 5
- 03 Company & payroll dates**  
Corporation Tax, VAT, PAYE, P11D, Companies House · page 6
- 04 Your personal deadline checklist**  
Set your own moving dates and tick them off · page 7

**⚠ SOME DATES MOVE WITH YOU**  
Corporation Tax, the CT600 return, VAT and Companies House accounts are all timed from **your own** year-end or VAT quarter, not a calendar date. Pages 5 to 7 show you how to work out yours and write them in.

**🕒 What you'll need** ABOUT 10 MINUTES

- 🕒 **Your company year-end date**, if you run a limited company
- 🕒 **Your VAT quarter dates**, if you are VAT registered
- 🕒 **Your payroll payday** and whether you run benefits in kind

## 01 MONTH BY MONTH

# The fixed deadlines, April to September 2026

These dates are the same for everyone. Monthly PAYE recurs all year; the headline dates to ring are 31 May, 6 July and 31 July.

## 📅 April 2026

YEAR START

- 6** **2026/27 tax year begins.** New rates and allowances take effect.

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- 19** Final PAYE submission (full payment submission) for 2025/26 due, and postal PAYE payment for the month.

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- 22** Electronic **PAYE and Class 1 NIC** for the month to HMRC.

## 📅 May 2026

- 22** Monthly **PAYE and NIC** to HMRC (19th if paying by post).

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- 31** Give every employee on your payroll at 5 April their **P60** for 2025/26.

## 📅 June 2026

- 22** Monthly **PAYE and NIC** to HMRC (19th if by post).

## 📅 July 2026

BUSY MONTH

- 6** Submit **P11D and P11D(b)** for 2025/26 and give employees their copies.

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- 22** Pay **Class 1A NIC** on benefits in kind (19th if by post), plus monthly PAYE.

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- 31** **Second payment on account** for 2025/26 Self Assessment due.

## 📅 August 2026

- 22** Monthly **PAYE and NIC** to HMRC (19th if by post).

## 📅 September 2026

- 22** Monthly **PAYE and NIC** to HMRC (19th if by post).



### A 22ND THAT LANDS ON A WEEKEND

If the 22nd (or any HMRC payment date) falls on a weekend or bank holiday, make sure **cleared funds reach HMRC by the last working day before it**. The deadline does not move, so do not leave a Faster Payment to the last minute.

01 MONTH BY MONTH

# The fixed deadlines, October 2026 to April 2027

The Self Assessment season runs from October to January. The 31 January date does three jobs at once, so it carries the heaviest penalties if you miss it.

<p><b>October 2026</b> <span>SA REGISTER</span></p> <p><b>5</b> Register for Self Assessment if 2025/26 is your first year and you need to file.</p> <hr/> <p><b>22</b> Monthly PAYE and NIC to HMRC (19th if by post).</p> <hr/> <p><b>31</b> Paper Self Assessment return for 2025/26 due (midnight).</p>	<p><b>November 2026</b></p> <p><b>22</b> Monthly PAYE and NIC to HMRC (19th if by post).</p>
<p><b>December 2026</b></p> <p><b>22</b> Monthly PAYE and NIC to HMRC (19th if by post).</p> <hr/> <p><b>30</b> File online by today to ask HMRC to collect tax owed through your 2027/28 tax code (if you owe under £3,000 and are already taxed under PAYE).</p>	<p><b>January 2027</b> <span>KEY DATE</span></p> <p><b>22</b> Monthly PAYE and NIC to HMRC (19th if by post).</p> <hr/> <p><b>31</b> Online SA return for 2025/26, the balancing payment, and the first payment on account for 2026/27 all due (midnight).</p>
<p><b>Feb – Mar 2027</b></p> <p><b>22</b> Monthly PAYE and NIC to HMRC continues (19th if by post).</p> <hr/> <ul style="list-style-type: none"> <li>Good window to plan ahead and use allowances before the year ends.</li> </ul>	<p><b>April 2027</b> <span>YEAR END</span></p> <p><b>5</b> 2026/27 tax year ends. Last day to use this year's personal allowances and reliefs.</p> <hr/> <p><b>6</b> 2027/28 tax year begins; the cycle starts again.</p>

**WHY 31 JANUARY MATTERS MOST**

On **31 January 2027** the online return, the balancing payment for 2025/26 and the first payment on account for 2026/27 are all due together. Miss the return and there is an immediate **£100 penalty** even if you owe nothing; miss the payment and interest runs from day one.

02 SELF ASSESSMENT

# Self Assessment, the five dates to know

If you are self-employed, a company director with untaxed income, or a landlord, these are the dates that apply to you. They are fixed to the calendar, not to your business.

DEADLINE	WHAT IT IS	DATE
<b>Register</b>	Tell HMRC you need to file for 2025/26 (first-timers)	<b>5 Oct 2026</b>
<b>Paper return</b>	Deadline if you file on paper, not online	<b>31 Oct 2026</b>
<b>Online return</b>	File your 2025/26 return online	<b>31 Jan 2027</b>
<b>Pay your tax</b>	Balancing payment for 2025/26	<b>31 Jan 2027</b>
<b>Payments on account</b>	Two advance instalments towards 2026/27	<b>31 Jan + 31 Jul</b>

Source: GOV.UK, Self Assessment tax returns: deadlines. Dates shown are for the 2025/26 return filed in 2026/27.



### WHAT A PAYMENT ON ACCOUNT IS

A payment on account is an **advance instalment** towards next year's bill, each worth half of last year's tax. You pay the first by 31 January and the second by 31 July, so the 31 January bill is often the balancing payment **plus** the first instalment.



### Worked example · a £3,000 tax bill

2025/26 tax due (balancing payment), by 31 Jan 2027	<b>£3,000</b>
First payment on account for 2026/27 (50%), by 31 Jan 2027	<b>£1,500</b>
Second payment on account for 2026/27 (50%), by 31 Jul 2027	<b>£1,500</b>
<b>Total to budget for by 31 January 2027</b>	<b>£4,500</b>



### THE PENALTY CLOCK IS AUTOMATIC

Miss the online filing date and you get a fixed **£100 penalty** straight away, then daily penalties after three months. Late payment adds interest from 1 February, plus a surcharge at 30 days. None of it requires HMRC to chase you first.


03 MOVING DATES

# Company and payroll dates, timed to you

These deadlines are set by your own company year-end or VAT quarter. Work them out once from the rules below, then write your own dates onto the checklist overleaf.

OBLIGATION	WHEN IT IS DUE	FILED WITH
<b>Corporation Tax payment</b>	9 months + 1 day after your accounting period ends	<b>HMRC</b>
<b>Company Tax Return (CT600)</b>	12 months after the end of your accounting period	<b>HMRC</b>
<b>Annual accounts</b>	9 months after your financial year ends (private company)	<b>Companies House</b>
<b>Confirmation statement</b>	Within 14 days of the end of your 12-month review period	<b>Companies House</b>
<b>VAT return + payment</b>	1 month + 7 days after each VAT period, if you file standard quarterly returns	<b>HMRC</b>
<b>PAYE to HMRC</b>	By the 22nd of the month (19th if paying by post)	<b>HMRC</b>
<b>FPS each payday</b>	On or before the day you pay your employees	<b>HMRC</b>
<b>P60 to employees</b>	By 31 May after the tax year ends	<b>Employees</b>
<b>P11D &amp; P11D(b)</b>	By 6 July; pay Class 1A NIC by 22 July (19 July post)	<b>HMRC</b>

Sources: GOV.UK, Pay Corporation Tax; Company Tax Return; Accounts deadlines; Confirmation statement; VAT return deadlines; Running payroll; Expenses and benefits deadlines.

 **Worked example · 31 March 2026 year-end**

Pay Corporation Tax (+9m +1d)	<b>1 Jan 2027</b>
File accounts (+9 months)	<b>31 Dec 2026</b>
File the CT600 (+12 months)	<b>31 Mar 2027</b>

**The tax is due first      Pay before you file**

 **THE TRAP DIRECTORS MISS**

Corporation Tax is due **before** the CT600, nine months and one day after year-end versus twelve. Many directors wait for the return and pay two months late. Diarise the **payment** first.

04 MAKE IT YOURS

# Your personal deadline checklist

Print this page. Tick the fixed dates as you diarise them, then work out and write in the dates that move with your own year-end and VAT quarter.

## Self Assessment

- Register by **5 Oct 2026** if filing for the first time
- File the **online return** by 31 Jan 2027 KEY DATE
- Budget the **balancing payment** due 31 Jan 2027
- Diarise the **second payment on account**, 31 Jul 2027
- Use the **30 Dec** route to pay via your tax code (if you owe under £3,000)

## Payroll, all year

- Send an **FPS** on or before every payday
- Pay **PAYE and NIC** by the 22nd each month MONTHLY
- 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

## Your company year-end

- My year-end date is: \_\_\_\_\_
- Pay **Corporation Tax** by (year-end + 9m + 1d): \_\_\_\_\_ PAY FIRST
- File **accounts** by (year-end + 9 months): \_\_\_\_\_
- File the **CT600** by (year-end + 12 months): \_\_\_\_\_
- File the **confirmation statement** by: \_\_\_\_\_

## Your VAT quarter

- My VAT quarters end on: \_\_\_\_\_
- Each VAT **return and payment** is due 1 month + 7 days later
- Q1 return and payment due by: \_\_\_\_\_
- Q2 return and payment due by: \_\_\_\_\_
- Set a **two-week reminder** before every date above



### SET IT ONCE, FORGET THE PANIC

Put every date you have written here straight into a shared calendar with a reminder two weeks ahead. Two weeks is long enough to gather records and pay without a scramble.



— FREE 30-MINUTE TAX HEALTH CHECK

# Never miss a **deadline** again

Book a free, no-obligation review and a CIMA-qualified accountant will map every one of these dates onto your own year-end, VAT quarter and payroll, then set the reminders so the penalties never start.

- ✓ Your personal deadline calendar, built from your own company and VAT dates
- ✓ A clear plan for the 31 January crunch, with your payments on account worked out
- ✓ A plain-English answer on which filings you can hand over, no jargon, no charge
- ✓ Reviewed by our **qualified accountants** (ACMA, CGMA, ACCA, FCCA)

★★★★★ 4.9 on Google · 56 reviews



SCAN OR VISIT

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Or call **020 8175 5145** · info@zmartly.co.uk  
Mon–Fri, 9am–5pm

**About this guide.** Reviewed by Harvey Dhillon, ACMA CGMA. Dates verified against GOV.UK for the 2026/27 tax year. Self Assessment dates shown are for the 2025/26 return, which is filed and paid during 2026/27. Company, VAT and some payroll dates depend on your own year-end or accounting period. This guide is general information, not advice for your specific circumstances; deadlines and penalties can change. Always confirm your position with a qualified accountant before acting. © Zmartly 2026.