UK Tax Year 2026/27 Calendar

Key deadlines for sole traders, landlords, limited companies and individuals — 6 April 2026 to 5 April 2027

■ Self Assessment ■ Corporation Tax ■ VAT ■ MTD ITSA ■ Companies House

***** Dates marked with an asterisk depend on when your company's financial year ends or which VAT quarters you're on. The examples below assume a **31 December year-end** and **VAT quarters ending Mar / Jun / Sep / Dec**. See footnote below the table for how to adjust.

MONTH	DATE	CATEGORY	DEADLINE
April 2026	**6 Apr**	MTD ITSA	Phase 1 mandation begins: gross income £50k+ (based on 2024/25 return)
	19 Apr	PAYE	Final FPS / EPS for 2025/26 tax year
May 2026	**7 May**	VAT *	VAT return + payment — quarter ended 31 Mar 2026
	31 May	PAYE	P60s issued to all employees on payroll at 5 Apr 2026
July 2026	**6 Jul**	PAYE	P11D / P11D(b) filing for 2025/26
	19 Jul	PAYE	Class 1A NIC payment for 2025/26
	31 Jul	Self Asmt	2nd payment on account due for 2025/26
August 2026	**7 Aug**	MTD ITSA	Q1 quarterly update due (period 6 Apr – 5 Jul 2026)
	7 Aug	VAT *	VAT return + payment — quarter ended 30 Jun 2026
September 2026	**30 Sep**	Co. House *	Accounts filing — Ltd company YE 31 Dec 2025 (9 months after YE)
October 2026	**1 Oct**	Corp Tax *	Corp Tax payment — Ltd company YE 31 Dec 2025 (9 months + 1 day)
	5 Oct	Self Asmt	Register for Self Assessment if new for 2025/26
	31 Oct	Self Asmt	Paper Self Assessment return deadline for 2025/26
November 2026	**7 Nov**	MTD ITSA	Q2 quarterly update due (period 6 Jul – 5 Oct 2026)
	7 Nov	VAT *	VAT return + payment — quarter ended 30 Sep 2026
December 2026	**30 Dec**	Self Asmt	Online filing if you want HMRC to collect tax via PAYE code
	31 Dec	Corp Tax *	Corp Tax return (CT600) filing — Ltd company YE 31 Dec 2025 (12 months)
January 2027	**31 Jan**	Self Asmt	Online SA return + balancing payment + 1st POA for 2025/26
February 2027	**7 Feb**	MTD ITSA	Q3 quarterly update due (period 6 Oct 2026 – 5 Jan 2027)
	7 Feb	VAT *	VAT return + payment — quarter ended 31 Dec 2026
April 2027	**5 Apr**	Tax Year	Tax year 2026/27 ends — final day for 2026/27 tax planning
	6 Apr	MTD ITSA	Phase 2 mandation begins: gross income £30k+ (based on 2025/26 return)

*** How to adjust for your business:** **Corporation Tax & Companies House** — recalculate from your company's actual financial year-end. Pay Corp Tax 9 months + 1 day after year-end; file CT600 12 months after year-end; file accounts 9 months after year-end. **VAT** — your VAT return period is shown on your HMRC VAT account. If your quarters end Apr / Jul / Oct / Jan, add 1 month to every starred VAT deadline; if they end May / Aug / Nov / Feb, add 2 months.

Key dates explained

Detail and context for the major 2026/27 deadlines

MTD ITSA · PHASE 1 MANDATION

6 April 2026 — MTD for Income Tax begins

Sole traders and landlords with combined gross qualifying income over **£50,000** in 2024/25 must keep digital records and submit quarterly updates via MTD-compatible software from 6 April 2026. The £30,000 threshold applies from April 2027, then £20,000 from April 2028. Quarterly update deadlines are **7 August, 7 November, 7 February and 7 May**. A Final Declaration replaces the SA100 and is due by 31 January following the tax year end. **Soft-landing**: no penalty points for late quarterly updates during 2026/27.

SELF ASSESSMENT

31 January 2027 — 2025/26 online return + payment

Online SA return for 2025/26 must be filed and the balancing payment made by 31 January 2027. The first payment on account for 2026/27 (50% of 2025/26 liability) is also due. **Earlier triggers:** 5 October 2026 to register for SA if new for 2025/26; 31 October 2026 for paper returns; 30 December 2026 if you want HMRC to collect via PAYE coding. Second payment on account for 2025/26 is due 31 July 2026.

CORPORATION TAX

9 months + 1 day after year-end (payment) · 12 months (return)

Corporation Tax payment falls due 9 months and 1 day after your company's financial year ends; the CT600 return is due 12 months after that date. **Worked example used in this calendar — a company whose financial year runs to 31 December:** for the year ending 31 December 2025, Corporation Tax is paid by 1 October 2026 and the CT600 is filed by 31 December 2026. **Other common year-ends:** year ending 31 March 2026 → pay 1 January 2027, file 31 March 2027. Year ending 30 June 2026 → pay 1 April 2027, file 30 June 2027. Large companies (profits over £1.5m) pay by quarterly instalments and very large companies (over £20m) by accelerated instalments — different rules apply.

VAT

1 month and 7 days after each VAT quarter ends

VAT returns and the matching payment are both due 1 month and 7 days after each VAT quarter ends. **Your VAT quarters are shown on your HMRC VAT account.** Most businesses fall into one of three patterns: **(1)** quarters ending Mar / Jun / Sep / Dec → deadlines 7 May, 7 Aug, 7 Nov, 7 Feb (this is the pattern shown in the table above). **(2)** quarters ending Apr / Jul / Oct / Jan → deadlines 7 Jun, 7 Sep, 7 Dec, 7 Mar. **(3)** quarters ending May / Aug / Nov / Feb → deadlines 7 Jul, 7 Oct, 7 Jan, 7 Apr. All VAT-registered businesses must use MTD-compatible software for their records and submissions. The VAT registration threshold is £90,000 of taxable turnover in any rolling 12-month period.

COMPANIES HOUSE

Accounts filing · Confirmation statement

Accounts: private limited companies must file their accounts at Companies House 9 months after the company's financial year ends (public companies have 6 months). First-year accounts after a new incorporation are due 21 months after the incorporation date. **Worked example used in this calendar — a company whose financial year runs to 31 December:** accounts for the year ended 31 December 2025 must be filed at Companies House by 30 September 2026. **Confirmation statement (CS01):** due 14 days after each anniversary of incorporation (or the anniversary of your last CS01). **ECCTA 2023 changes now in force:** identity verification for directors and PSCs, a mandatory registered email address, and restrictions on PO Box registered office addresses. Penalties for late accounts start at £150 and rise to £1,500 if more than 6 months late.