

UK Tax Deadline Calendar 2026/27

All key HMRC deadlines for Self Assessment, Corporation Tax, VAT, PAYE and MTD.

April 2026

- 6 Apr — Start of new tax year 2026/27
- 6 Apr — MTD for Income Tax mandatory for sole traders & landlords with income >£50,000
- 19 Apr — PAYE/NIC payment due (non-electronic)
- 22 Apr — PAYE/NIC payment due (electronic)

May 2026

- 3 May — P60 deadline: issue to all employees
- 19 May — PAYE/NIC payment due (non-electronic)
- 22 May — PAYE/NIC payment due (electronic)
- 31 May — P60 must be received by employees

June 2026

- 7 Jun — VAT return & payment due (quarter ending 30 Apr)
- 19 Jun — PAYE/NIC payment due (non-electronic)
- 22 Jun — PAYE/NIC payment due (electronic)

July 2026

- 6 Jul — P11D & P11D(b) deadline (expenses & benefits)
- 7 Jul — VAT return & payment due (quarter ending 31 May)
- 19 Jul — PAYE/NIC payment due (non-electronic)
- 22 Jul — PAYE/NIC payment due (electronic)
- 31 Jul — Second payment on account for Self Assessment 2025/26

August 2026

- 7 Aug — VAT return & payment due (quarter ending 30 Jun)
- 19 Aug — PAYE/NIC payment due (non-electronic)
- 22 Aug — PAYE/NIC payment due (electronic)

September 2026

- 19 Sep — PAYE/NIC payment due (non-electronic)
- 22 Sep — PAYE/NIC payment due (electronic)

- 30 Sep — Corporation Tax return deadline (companies with 31 Dec year-end)

October 2026

- 5 Oct — Register for Self Assessment (if new, for 2025/26)
- 7 Oct — VAT return & payment due (quarter ending 31 Aug)
- 19 Oct — PAYE/NIC payment due (non-electronic)
- 22 Oct — PAYE/NIC payment due (electronic)
- 31 Oct — Paper Self Assessment deadline for 2025/26

November 2026

- 7 Nov — VAT return & payment due (quarter ending 30 Sep)
- 19 Nov — PAYE/NIC payment due (non-electronic)
- 22 Nov — PAYE/NIC payment due (electronic)

December 2026

- 19 Dec — PAYE/NIC payment due (non-electronic)
- 22 Dec — PAYE/NIC payment due (electronic)
- 30 Dec — Online Self Assessment deadline to collect tax via PAYE

January 2027

- 7 Jan — VAT return & payment due (quarter ending 30 Nov)
- 19 Jan — PAYE/NIC payment due (non-electronic)
- 22 Jan — PAYE/NIC payment due (electronic)
- 31 Jan — Online Self Assessment filing & payment deadline for 2025/26 ■
- 31 Jan — First payment on account for 2026/27 ■

February 2027

- 7 Feb — VAT return & payment due (quarter ending 31 Dec)
- 19 Feb — PAYE/NIC payment due (non-electronic)
- 22 Feb — PAYE/NIC payment due (electronic)

March 2027

- 7 Mar — VAT return & payment due (quarter ending 31 Jan)
- 19 Mar — PAYE/NIC payment due (non-electronic)
- 22 Mar — PAYE/NIC payment due (electronic)
- 31 Mar — End of financial year for many UK companies

Key Penalty Dates to Remember

Deadline	Penalty if missed
31 Jan — Self Assessment filing	£100 immediate, then daily £10 after 3 months
31 Jan — Self Assessment payment	5% surcharge after 30 days, further 5% after 6 months
P11D filing (6 Jul)	£100 per 50 employees per month late
VAT return (7th of month)	Default surcharge + potential penalty points
PAYE (19th/22nd)	Penalty of 1–4% depending on number of late payments

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