Tax Calendar 2026/27

Key UK tax dates and rates for 6 April 2026 to 5 April 2027 | TSSAMT

Key dates

Date	What is due	Who it affects
6 Apr 2026	New tax year starts. Making Tax Digital (MTD) for Income Tax begins for those with qualifying income over £50,000	Sole traders, landlords
22nd of each month	PAYE and National Insurance payment to HMRC (19th if paying by post)	Employers
31 May 2026	Give P60s to employees for 2025/26	Employers
6 Jul 2026	P11D and P11D(b) forms for 2025/26 benefits in kind	Employers
22 Jul 2026	Class 1A National Insurance on benefits for 2025/26	Employers
31 Jul 2026	Second payment on account for 2025/26	Self Assessment
7 Aug 2026	MTD Income Tax quarterly update 1 (6 Apr to 5 Jul)	MTD users
5 Oct 2026	Register for Self Assessment if you have new income for 2025/26	Individuals
31 Oct 2026	Paper Self Assessment return for 2025/26	Self Assessment
7 Nov 2026	MTD Income Tax quarterly update 2 (6 Jul to 5 Oct)	MTD users
17 Nov 2026	Companies House identity verification transition ends. Existing directors must verify by their next confirmation statement	Company directors
30 Dec 2026	File online by this date to have tax under £3,000 collected through your tax code	Self Assessment
31 Jan 2027	Online Self Assessment return for 2025/26, balancing payment, and first payment on account for 2026/27	Self Assessment
7 Feb 2027	MTD Income Tax quarterly update 3 (6 Oct to 5 Jan)	MTD users
5 Apr 2027	Tax year ends. Last day to use your ISA, pension and Capital Gains Tax allowances for 2026/27	Everyone
6 Apr 2027	MTD for Income Tax extends to qualifying income over £30,000	Sole traders, landlords
7 May 2027	MTD Income Tax quarterly update 4 (6 Jan to 5 Apr)	MTD users

Limited company deadlines (depend on your year end)

Deadline	When
VAT return and payment	1 month and 7 days after the end of each VAT period
Corporation Tax payment	9 months and 1 day after the company's year end
Annual accounts to Companies House	9 months after the year end (private companies)
Company Tax Return (CT600)	12 months after the year end. Late filing penalty from £200
Confirmation statement	Within 14 days after the review date, every year

Key rates and allowances 2026/27

Rate or allowance	2026/27
Personal allowance	£12,570
Basic rate income tax (20%)	Up to £50,270 total income
Dividend allowance	£500
Dividend tax rates	10.75% basic, 35.75% higher, 39.35% additional
Corporation Tax	19% up to £50,000 profit, 25% over £250,000, marginal relief between
VAT registration threshold	£90,000
Employer National Insurance	15% above £5,000 a year
Employment Allowance	£10,500 (not for sole-director companies)
National Living Wage (21+)	£12.71 an hour
Capital Gains Tax	£3,000 exempt; 18% and 24% rates
ISA allowance	£20,000
Pension annual allowance	£60,000

This calendar is general information for England, prepared in October 2026. Rules can change, so please check with us before acting. TSSAMT is a trading name of AMT Jojo's Ltd (company no. 13870888).