

## Filing Deadlines/Key Dates

### January 2026

- 19 January PAYE cheque payments for the month ended 5 January should reach HMRC (22 January for electronic payments).
- 31 January Personal tax self-assessment returns filed online for 2024/25 must be submitted to avoid a late filing penalty and extension of the enquiry window. Filing date for amended personal tax self-assessment returns for 2023/24.
- Amended personal tax self-assessment returns for 2023/24 must be filed by this date.
- Due date for balancing payment of 2024/25 income tax, capital gains tax and Class 4 NIC.
- Due date for 1st payment on account of 2025/26 income tax and Class 4 NIC.
- Last date for claims in respect of trading losses for 2023/24 (carry back/set-off against other income).

### February 2026

- 1 February Fixed penalty if 2024/25 online outstanding.
- 2 February Filing date for Forms P46 (Car) for the quarter ended 5 January 2026.
- 19 February PAYE cheque payments for the month ended 5 February should reach HMRC (22 February for electronic payments).

### March 2026

- 1 March Deadline for payment of any outstanding income and capital gains tax in respect of personal tax returns for 2024/25 to avoid 5% surcharge (last date to avoid surcharge is 30 days after 31 January).
- 19 March PAYE cheque payments for the month ended 5 March should reach HMRC (22 March for electronic payments).

### April 2026

- 5 April Last day of the 2025/26 tax year and the deadline for various tax claims and elections, as well as use of capital gains tax annual allowances and use of the annual limit for pension contributions.
- 19 April PAYE cheque payments for the month ended 5 April should reach HMRC (22 April for electronic payments). This is also the deadline for the payment of any other outstanding PAYE and NIC liabilities for 2025/26.
- 30 April Inheritance tax due on lifetime transfers between 6 April to 30 September 2025.

### May 2026

- 3 May Filing date for Forms P46 (Car) for the quarter ended 5 April 2026.
- 19 May PAYE Cheque payments for the month ended 5 May should reach HMRC (22 May for electronic payments).

31 May Deadline for employers to give 2024/25 P60 forms to each employee who was working for them on 5 April 2026.

## June 2026

19 June PAYE cheque payments for the month ended 5 June should reach HMRC (22 June for electronic payments).

## July 2026

5 July Last date for agreeing PAYE settlement agreements for 2025/26.

6 July Forms P9D and P11D for the tax year 2024/25 must be given to relevant employees by this date.

19 July PAYE cheque payments for the month ended 5 July should reach HMRC (22 July for electronic payments).

Class 1A NIC payments for 2024/25 should reach HMRC by this date if paid by cheque (20 July for electronic payments).

31 July Second self-assessment payments on account for the tax year 2024/25 is due by this date. Class 4 NIC and the last date for paying 2024/25 income tax and Class 4 NIC to avoid a second automatic penalty.

## August 2026

1 August Second fixed penalty if 2024/25 return still outstanding.

Second 5% surcharge on any unpaid 2024/25 income tax, capital gains tax and Class 4 NIC.

2 August Filing date for Forms P46 (Car) for quarter ended 5 July 2026.

19 August PAYE cheque payments for the month ended 5 August should reach HMRC (22 August for electronic payments).

31 August Interest starts to run on the second 5% surcharge until it is paid.

## September 2026

19 September PAYE payments for the month ended 5 September should reach HMRC (22 September for electronic payments).

## October 2026

1 October Deadline for corporation tax payment for companies with 31 December 2024 year end (where payments not required by quarterly instalments).

5 October Late date to give HMRC notice of changeability for 2025/26, if required.

19 October PAYE cheque payments for the month ended 5 October should reach HMRC (22 October for electronic payments).

31 October Deadline for personal self-assessment paper tax returns for 2025/26 (online returns may be filed up to 31 January 2027).

### **November 2026**

1 November Fixed penalty if 2025/26 paper return outstanding.

2 November Filing date for Forms P46 (Car) for quarter ended 5 October 2026.

19 November PAYE cheque payments for the month ended 5 November should reach HMRC (22 November for electronic payments)

### **December 2026**

19 December PAYE cheque payments for the month ended 5 December should reach HMRC (22 December for electronic payments).

30 December Last date for filing 2025/26 online returns, if underpayment of up to £3,000 to be collected by 2025/26 PAYE coding adjustment.

31 December Corporation tax returns deadline for the accounting year ended 31 December 2025.