

## Tax return filing and tax payments

### Important dates for your diary

31 July 2025	The due date for the second payment on account of your 2024/25 tax liability.
31 October 2025	The due date to provide us with all of the relevant information required to prepare your 2024/25 tax return in line with our terms in the engagement letter. This will allow us sufficient time to prepare and submit your return by the filing deadline and advise you of your tax position and tax payments due.  The deadline for submitting a paper tax return for 2024/25.
19 December 2025	Due date for underpayments of tax for 2024/25 amounting to less than £3,000 to possibly be collected through your PAYE code for a later tax year if a tax return is filed electronically with HMRC by 30 December 2025.  To meet this deadline, we will need you to approve your tax return by 19 December 2025.
31 January 2026	The deadline for filing your tax return online, paying the balance of your 2024/25 tax liability and the first payment on account of your 2025/26 tax liability.

## HMRC fines for late submission of Tax Returns

### Tax year 2023/24

From 1 May 2025	£10 for each day (capped at 90 days) the return is late after 30 April 2025, on top of the initial £100 penalty.
1 August 2025	Either £300 or 5% of the tax due (whichever is greater), on top of penalties previously charged.
1 February 2026	An additional £300 or 5% of the tax due (whichever is greater), on top of penalties previously charged.  Depending on your behaviour, HMRC can charge up to 100% of the tax due.

### Tax year 2024/25

1 February 2026	£100 if the return is up to 3 months late.
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## HMRC fines for late tax payments

### Tax year 2023/24

1 August 2025	A second 5% late payment penalty will be incurred on any liability still outstanding at this date.
1 February 2026	A third 5% late payment penalty will be incurred on any liability still outstanding on this date.

### Tax year 2024/25

2 March 2026	A 5% late payment penalty will be incurred on any liability still outstanding at this date.
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