2025/26 Tax return filing and tax payments
Important dates for your diary

31 July 2026	The due date for the second payment on account of your 2025/26 tax liability.
5 October 2026	Due date for notifying HMRC of a tax liability where you have not previously submitted a tax return.
31 October 2026	The due date to provide us with all of the relevant information required to prepare your 2025/26 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 2025/26.
19 December 2026	Due date for approval of your tax return where you require any underpayment of tax for 2025/26 amounting to less than £3,000 to be collected through your PAYE code for a later tax year.
30 December 2026	Due date for filing your tax return online where underpayments of tax for 2025/26 amounting to less than £3,000 are to be collected through your PAYE code for a later tax year.
31 January 2027	The deadline for filing your tax return online, paying the balance of your 2025/26 tax liability and the first payment on account of your 2026/27 tax liability.

HMRC fines for late submission of Tax Returns

1 February 2027	£100 if the return is late.
From 1 May 2027	£10 for each day (capped at 90 days) the return is late after 30 April 2026, on top of the initial £100 penalty.
1 August 2027	Either £300 or 5% of the tax due (whichever is greater), on top of penalties previously charged.
1 February 2028	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.

HMRC fines for late tax payments

In addition to any penalties for late payment of tax, interest will be charged daily, at a rate of 2.5% above Bank of England base rate on any outstanding tax due at that point.

2 March 2027	The first 5% late payment penalty will be incurred on any liability still outstanding at this date.
1 August 2027	A second 5% late payment penalty will be incurred on any liability still outstanding at this date.
1 February 2028	A third 5% late payment penalty will be incurred on any liability still outstanding on this date.