



## Tax card

2026/27



Helping you prosper

## INCOME TAX

| Personal allowances   | 2026/27  | 2025/26  |
|---|----------|----------|
| Personal Allowance (PA)   | £12,570  | £12,570  |
| PA restricted by £1 for every £2 of 'adjusted net income' over    | £100,000 | £100,000 |
| Transferable tax allowance for married couples and civil partners | £1,260   | £1,260   |
| Blind Person's Allowance  | £3,250   | £3,130   |

| Income Tax bands and rates. UK taxpayers, excluding Scottish taxpayers* | 2026/27          | 2025/26          |
|---|------------------|------------------|
| Basic rate band:  | £37,700          | £37,700          |
| Savings   | 20%              | 20%              |
| Non-savings   | 20%              | 20%              |
| Dividends   | 10.75%           | 8.75%            |
| Gift Aid and pension contributions can extend basic rate band           |                  |                  |
| Higher rate band:   | £37,701-£125,140 | £37,701-£125,140 |
| Savings   | 40%              | 40%              |
| Non-savings   | 40%              | 40%              |
| Dividends   | 35.75%           | 33.75%           |
| Additional rate band:   | Over £125,140    | Over £125,140    |
| Savings   | 45%              | 45%              |
| Non-savings   | 45%              | 45%              |
| Dividends   | 39.35%           | 39.35%           |

| Child benefit   | 2026/27 | 2025/26 |
|---|---------|---------|
| One child (per week)  | £27.05  | £26.05  |
| Additional children (per week)                                      | £17.90  | £17.25  |
| High-Income Child Benefit Charge: 1% for every £200 of income over: | £60,000 | £60,000 |
| Child benefit fully repayable if income over                        | £80,000 | £80,000 |

| Other allowances                                      | 2026/27 | 2025/26 |
|---|---------|---------|
| Personal Savings Allowance:                           |         |         |
| Basic rate taxpayers                                  | £1,000  | £1,000  |
| Higher rate taxpayers                                 | £500    | £500    |
| Additional rate taxpayers                             | £0      | £0      |
| Starting rate band for savings                        |         |         |
| Savings starting rate: 0%                             | £5,000  | £5,000  |
| Reduces by £1 for every £1 of non-savings income > PA |         |         |
| Dividend Allowance                                    | £500    | £500    |
| Rent-a-room relief amount                             | £7,500  | £7,500  |
| Trading/Property Allowance (each)                     | £1,000  | £1,000  |

| *Scottish taxpayers              | 2026/27            | 2025/26            |
|----------------------------------|--------------------|--------------------|
| Starter rate band:               | £0 - £3,967        | £0 - £2,827        |
| Non-dividend, non-savings income | 19%                | 19%                |
| Basic rate band:                 | £3,968 - £16,956   | £2,828 - £14,921   |
| Non-dividend, non-savings income | 20%                | 20%                |
| Intermediate rate band:          | £16,957 - £31,092  | £14,922 - £31,092  |
| Non-dividend, non-savings income | 21%                | 21%                |
| Higher rate band:                | £31,093 - £62,430  | £31,093 - £62,430  |
| Non-dividend, non-savings income | 42%                | 42%                |
| Advanced rate band:              | £62,431 - £125,140 | £62,431 - £125,140 |
| Non-dividend, non-savings income | 45%                | 45%                |
| Top rate band:                   | Over £125,140      | Over £125,140      |
| Non-dividend, non-savings income | 48%                | 48%                |

| Rates applicable to trusts (accumulated and discretionary income): | 2026/27 | 2025/26 |
|--|---------|---------|
| Savings  | 45%     | 45%     |
| Non-savings  | 45%     | 45%     |
| Dividends  | 39.35%  | 39.35%  |

## SAVINGS & INVESTMENTS

| Individual Savings Accounts (ISAs)                                     | 2026/27 | 2025/26 |
|--|---------|---------|
| ISA annual limit (cash and shares combined)                            | £20,000 | £20,000 |
| Lifetime ISA annual limit  | £4,000  | £4,000  |
| Lifetime ISA withdrawal charge   | 25%     | 25%     |
| Help to buy ISA limit per month (closed to new accounts November 2019) | £200    | £200    |
| Junior ISA/Child Trust Fund annual limit                               | £9,000  | £9,000  |

| Venture capital   | 2026/27    | 2025/26    |
|---|------------|------------|
| Maximum individual investment:  |            |            |
| Enterprise Investment Scheme (EIS)                                      | £1,000,000 | £1,000,000 |
| EIS, where amounts over £1m invested in 'knowledge-intensive' companies | £2,000,000 | £2,000,000 |
| Seed EIS (SEIS)   | £200,000   | £200,000   |
| Venture Capital Trust (VCT)   | £200,000   | £200,000   |
| Maximum Income Tax reduction:   |            |            |
| EIS   | 30%        | 30%        |
| SEIS  | 50%        | 50%        |
| VCT   | 20%        | 30%        |

| Pensions  | 2026/27    | 2025/26    |
|---|------------|------------|
| Annual Allowance limit  | £60,000    | £60,000    |
| Tapered Annual Allowance (reduced by £1 for every £2 over the 'adjusted income' limit): |            |            |
| Adjusted income   | £260,000   | £260,000   |
| Threshold income  | £200,000   | £200,000   |
| Minimum tapered Annual Allowance  | £10,000    | £10,000    |
| Maximum gross tax-relieved contributions with no relevant earnings                      | £3,600     | £3,600     |
| Money Purchase Annual Allowance   | £10,000    | £10,000    |
| Lump Sum and Death Benefit Allowance  | £1,073,100 | £1,073,100 |
| Lump Sum Allowance  | £268,275   | £268,275   |

## CAPITAL GAINS TAX (CGT)

| Exemptions                                     | 2026/27 | 2025/26 |
|--|---------|---------|
| Annual exemption for individuals, estates, etc | £3,000  | £3,000  |
| Annual exemption for trusts generally          | £1,500  | £1,500  |

| Rates                                  | 2026/27 | 2025/26 |
|--|---------|---------|
| Individuals:                           |         |         |
| Basic rate                             | 18%     | 18%     |
| Higher rate                            | 24%     | 24%     |
| Basic rate residential property gains  | 18%     | 18%     |
| Higher rate residential property gains | 24%     | 24%     |
| Carried interest gains                 | N/A     | 32%     |
| Trusts and personal representatives    | 24%     | 24%     |

| Reliefs   | 2026/27    | 2025/26    |
|---|------------|------------|
| Business Asset Disposal Relief (BADR): lifetime limit | £1,000,000 | £1,000,000 |
| BADR: rate of tax on qualifying gains                 | 18%        | 14%        |
| Investors' Relief: lifetime limit                     | £1,000,000 | £1,000,000 |
| Investors' Relief: rate of tax on qualifying gains    | 18%        | 14%        |

## INHERITANCE TAX (IHT)

| Exemptions and nil rates   | 2026/27    | 2025/26    |
|--|------------|------------|
| Nil Rate Band  | £325,000   | £325,000   |
| Residence Nil Rate Band  | £175,000   | £175,000   |
| Reduced by 50% of the excess for estates exceeding                                       | £2,000,000 | £2,000,000 |
| Maximum at nil rate, including maximum nil rate band transfers from spouse/civil partner | £1,000,000 | £1,000,000 |
| Agricultural Property Relief and Business Property Relief 100% allowance                 | £2,500,000 | N/A        |

| Rates  | 2026/27 | 2025/26 |
|--|---------|---------|
| Chargeable lifetime transfers  | 20%     | 20%     |
| Transfers on, or within seven years of, death                          | 40%     | 40%     |
| Transfers on death, where 10% or more is left to charity               | 36%     | 36%     |
| Taper relief on IHT payable for gifts made within seven years of death |         |         |
| 0 - <3 years   | 0%      | 0%      |
| 3 - <4 years   | 20%     | 20%     |
| 4 - <5 years   | 40%     | 40%     |
| 5 - <6years  | 60%     | 60%     |
| 6 - <7 years   | 80%     | 80%     |
| More than 7 years  | Exempt  | Exempt  |

| Exemptions and reliefs   | 2026/27                  | 2025/26                  |
|--|--------------------------|--------------------------|
| Gifts to long-term UK resident spouse (or non-long-term UK resident with election) | Unlimited                | Unlimited                |
| Gifts to non-long-term UK resident spouse  | £325,000                 | £325,000                 |
| Annual exempt gifts (per donor): can be carried forward one year                   | £3,000                   | £3,000                   |
| Small gifts exemption (per donee)  | £250                     | £250                     |
| Wedding gift from parent   | £5,000                   | £5,000                   |
| Wedding gift from grandparent  | £2,500                   | £2,500                   |
| Wedding gift from others   | £1,000                   | £1,000                   |
| Regular gifts out of income  | Unlimited                | Unlimited                |
| Gifts to charities   | Unlimited                | Unlimited                |
| Business Property Relief   |                          |                          |
| Controlling interest in listed company   | 50% relief               | 50% relief               |
| Personal assets used by partnership or company you control                         | 50% relief               | 50% relief               |
| Interest in a trading business   | 100% relief*             | 100% relief              |
| Shares in an unquoted trading company  | 100% relief*             | 100% relief              |
| AIM shares   | 50% relief               | 100% relief              |
| *subject to £2.5m 100% allowance, with 50% relief thereafter                       |                          |                          |
| Agricultural Property Relief (applicable to agricultural value)                    | 100% relief* generally   | 100% relief generally    |
|  | 50% relief in some cases | 50% relief in some cases |
| *subject to £2.5m 100% allowance, with 50% relief thereafter                       |                          |                          |

## STAMP DUTIES & ANNUAL TAX ON ENVELOPED DWELLINGS (ATED)

| <b>Stamp Duty and Stamp Duty Reserve Tax</b>                                      | <b>2026/27</b> | <b>2025/26</b> |
|---|----------------|----------------|
| Subscription to newly issued shares   | 0%             | 0%             |
| Most other stocks and marketable securities                                       |                |                |
| Subject to variation, including for shares newly listed on a UK-regulated market. | 0.5%           | 0.5%           |

| <b>Stamp Duty Land Tax: non-residential or mixed property</b>   | <b>2026/27</b> | <b>2025/26</b> |
|---|----------------|----------------|
| Standard rates:   |                |                |
| £0 - £150,000   | 0%             | 0%             |
| £150,001 - £250,000   | 2%             | 2%             |
| £250,001+   | 5%             | 5%             |
| Leases (net present value of rent):   |                |                |
| £0 - £150,000   | 0%             | 0%             |
| £150,001 - £5,000,000   | 1%             | 1%             |
| £5,000,000+   | 2%             | 2%             |
| Qualifying purchases in Freeport tax sites and Investment Zones are eligible for full relief from SDLT. |                |                |

| <b>Stamp Duty Land Tax: residential property</b>   | <b>2026/27</b>   | <b>2025/26</b>   |
|--|------------------|------------------|
| First-time buyers where cost of property less than:  | £500,000         | £500,000         |
| £0 - £300,000  | 0%               | 0%               |
| £300,001 - £500,000  | 5%               | 5%               |
| If the cost is more than £500,000, the standard rates apply.   |                  |                  |
| Standard rates:  |                  |                  |
| £0 - £125,000  | 0%               | 0%               |
| £125,001 - £250,000  | 2%               | 2%               |
| £250,001 - £925,000  | 5%               | 5%               |
| £925,001 - £1,500,000  | 10%              | 10%              |
| £1,500,001+  | 12%              | 12%              |
| Supplement for second home/buy-to-let and companies  | 5%               | 5%               |
| Not applicable if consideration less than  | £40,000          | £40,000          |
| Higher rate for non-natural person with non-qualifying activity<br><br>(applies to companies, partnerships with a company partner and collective investment schemes) | 17% if >£500,000 | 17% if >£500,000 |
| Leases (net present value of rent):  |                  |                  |
| £0 - £125,000  | 0%               | 0%               |
| Over £125,001  | 1%               | 1%               |
| Surcharge for non-UK residents (£40,000+)  | 2%               | 2%               |

## STAMP DUTIES & ATED

| <b>Scotland – Land and Buildings Transaction Tax (LBTT): non-residential or mixed property</b> | <b>2026/27</b> | <b>2025/26</b> |
|--|----------------|----------------|
| Standard rates:  |                |                |
| £0 - £150,000  | 0%             | 0%             |
| £150,001 - £250,000  | 1%             | 1%             |
| £250,001+  | 5%             | 5%             |

| <b>Scotland – Land and Buildings Transaction Tax (LBTT): residential property</b> | <b>2026/27</b>           | <b>2025/26</b>           |
|---|--------------------------|--------------------------|
| Standard rates:   |                          |                          |
| £0 - £145,000   | 0%                       | 0%                       |
| £145,001 - £250,000   | 2%                       | 2%                       |
| £250,001 - £325,000   | 5%                       | 5%                       |
| £325,001 - £750,000   | 10%                      | 10%                      |
| £750,001+   | 12%                      | 12%                      |
| First-time buyers   | 0% on the first £175,000 | 0% on the first £175,000 |

| <b>Annual Tax on Enveloped Dwellings</b>                | <b>2026/27</b>  | <b>2025/26</b> |
|---|---|----------------|
| Applies if market value on valuation date exceeds:      | £500,000  | £500,000       |
| Valuation dates   | 1 April 2022 or the date the property was acquired (if later) |                |
| Annual charge if taxable value is £500,001 - £1,000,000 | £4,600  | £4,450         |
| £1,000,001 - £2,000,000                                 | £9,450  | £9,150         |
| £2,000,001 - £5,000,000                                 | £32,200   | £31,050        |
| £5,000,001 - £10,000,000                                | £75,450   | £72,700        |
| £10,000,001 - £20,000,000                               | £151,450  | £145,950       |
| £20,000,001 +   | £303,450  | £292,350       |

| <b>Wales – Land Transaction Tax (LTT): non-residential or mixed property</b> | <b>2026/27</b> | <b>2025/26</b> |
|--|----------------|----------------|
| Standard rates:  |                |                |
| £0 - £225,000  | 0%             | 0%             |
| £225,001 - £250,000  | 1%             | 1%             |
| £250,001 - £1,000,000  | 5%             | 5%             |
| £1,000,001+  | 6%             | 6%             |

| <b>Wales – Land Transaction Tax (LTT): residential property</b> | <b>2026/27</b> | <b>2025/26</b> |
|---|----------------|----------------|
| Standard rates:   |                |                |
| £0 - £225,000   | 0%             | 0%             |
| £225,001 - £400,000   | 6%             | 6%             |
| £400,001 - £750,000   | 7.5%           | 7.5%           |
| £750,001 - £1,500,000   | 10%            | 10%            |
| £1,500,001+   | 12%            | 12%            |

### VAT

|  | <b>2026/27</b> | <b>2025/26</b> |
|--|----------------|----------------|
| Registration threshold (taxable turnover, i.e. excl. exempt) | £90,000        | £90,000        |
| Deregistration threshold                                     | £88,000        | £88,000        |
| Rates:   |                |                |
| Standard   | 20%            | 20%            |
| Reduced  | 5%             | 5%             |
| Zero   | 0%             | 0%             |
| Cash accounting & Annual accounting:                         |                |                |
| Taxable turnover upper limit for joining                     | £1,350,000     | £1,350,000     |
| Flat Rate Scheme:  |                |                |
| Taxable turnover upper limit for joining                     | £150,000       | £150,000       |

## CORPORATION TAX

|   | 2026/27  | 2025/26  |
|---|----------|----------|
| Small profits rate (profits < lower limit below)                                | 19%      | 19%      |
| Main rate (profits > upper limit below)   | 25%      | 25%      |
| Marginal relief lower limit   | £50,000  | £50,000  |
| Marginal relief upper limit   | £250,000 | £250,000 |
| Reduced for short accounting periods and associated companies                   |          |          |
| Effective marginal rate for profits between the lower limit and the upper limit | 26.5%    | 26.5%    |
| Tax on overdrawn director loan accounts and other loans to participants         | 35.75%   | 33.75%   |

| <b>Patent Box and Research and Development (R&amp;D)</b>  | 2026/27 | 2025/26 |
|---|---------|---------|
| Patent Box effective rate   | 10%     | 10%     |
| R&D capital expenditure relief  | 100%    | 100%    |
| R&D merged scheme expenditure credit  | 20%     | 20%     |
| Notional tax rate for loss-making companies   | 19%     | 19%     |
| R&D intensive SME deduction rate  | 186%    | 186%    |
| R&D intensive SME payable credit<br>(Where qualifying R&D expenditure is >30% of total expenditure) | 14.5%   | 14.5%   |

## CAPITAL ALLOWANCES

|  | 2026/27    | 2025/26    |
|--|------------|------------|
| Annual Investment Allowance (100%) up to                               | £1,000,000 | £1,000,000 |
| Plant and machinery general pool Writing Down Allowance (WDA)          | 14%        | 18%        |
| Special rate WDA (e.g. integral features and certain long-life assets) | 6%         | 6%         |
| Full expensing (main rate assets, companies only)                      | 100%       | 100%       |
| Full expensing (special rate assets, companies only)                   | 50%        | 50%        |
| Small pool WDA where balance <£1,000                                   | 100%       | 100%       |
| First Year Allowance for electric charge-points                        | 100%       | 100%       |
| First Year Allowance for main rate expenditure (from 1 January 2026)   | 40%        | 40%        |
| Structures and Buildings Allowance (SBA)                               | 3%         | 3%         |

| <b>Capital allowance: cars</b>  | 2026/27 | 2025/26 |
|---|---------|---------|
| New and unused with CO2 emissions of 0g/km (First Year Allowance)                         | 100%    | 100%    |
| New or second-hand with CO2 emissions of up to 50g/km (WDA)                               | 14%     | 18%     |
| New or second-hand with CO2 emissions above 50g/km (WDA)                                  | 6%      | 6%      |
| Include cars used by sole traders or partnerships with private use in a single asset pool |         |         |

## NATIONAL INSURANCE

### CLASS 1 (EMPLOYERS & EMPLOYEES) THRESHOLDS

|   | 2026/27 |         |         | 2025/26 |         |         |
|---|---------|---------|---------|---------|---------|---------|
|   | Weekly  | Monthly | Yearly  | Weekly  | Monthly | Yearly  |
| Lower Earnings Limit (LEL)                      | £129    | £559    | £6,708  | £125    | £542    | £6,500  |
| Primary Threshold (PT)                          | £242    | £1,048  | £12,570 | £242    | £1,048  | £12,570 |
| Upper Earnings Limit (UEL)                      | £967    | £4,189  | £50,270 | £967    | £4,189  | £50,270 |
| Secondary Threshold (ST)                        | £96     | £417    | £5,000  | £96     | £417    | £5,000  |
| Freeport Upper Secondary Threshold              | £481    | £2,083  | £25,000 | £481    | £2,083  | £25,000 |
| Upper Secondary Threshold (under 21)            | £967    | £4,189  | £50,270 | £967    | £4,189  | £50,270 |
| Apprentice (under 25) Upper Secondary Threshold | £967    | £4,189  | £50,270 | £967    | £4,189  | £50,270 |
| Veterans' Upper Secondary Threshold             | £967    | £4,189  | £50,270 | £967    | £4,189  | £50,270 |
| Investment Zone Upper Secondary Threshold       | £481    | £2,083  | £25,000 | £481    | £2,083  | £25,000 |

### RATES

|  | 2026/27 | 2025/26 |
|--|---------|---------|
| Employees' main rate (PT to UEL)   | 8%      | 8%      |
| Employees' lower rate (above UEL)  | 2%      | 2%      |
| Employers' rate*   | 15%     | 15%     |
| *No employer's NIC on employees under 21, apprentices under 25, Freeport and Investment Zone employees and veterans in the first year, up to relevant USTs |         |         |

### CLASSES 1A AND 1B (EMPLOYERS)

|          | 2026/27 | 2025/26 |
|----------|---------|---------|
| Class 1A | 15%     | 15%     |
| Class 1B | 15%     | 15%     |

### CLASS 3 (VOLUNTARY)

|                    | 2026/27 | 2025/26 |
|--------------------|---------|---------|
| Flat rate per week | £18.40  | £17.75  |

### EMPLOYMENT ALLOWANCE

|   | 2026/27 | 2025/26 |
|---|---------|---------|
| Employment Allowance                    | £10,500 | £10,500 |
| Per business and subject to conditions. |         |         |

### CLASSES 2 AND 4 (SELF-EMPLOYED)

|  | 2026/27 | 2025/26 |
|--|---------|---------|
| <b>Class 2</b>                                   |         |         |
| Flat rate per week (voluntary)                   | £3.65   | £3.50   |
| Small Profits Threshold                          | £7,105  | £6,845  |
| <b>Class 4</b>                                   |         |         |
| Lower Profits Limit                              | £12,570 | £12,570 |
| Upper Profits Limit                              | £50,270 | £50,270 |
| Rate: Lower Profits Limit to Upper Profits Limit | 6%      | 6%      |
| Rate: above Upper Profits Limit                  | 2%      | 2%      |

**NATIONAL LIVING WAGE (NLW) /  
NATIONAL MINIMUM WAGE  
(NMW) RATES**

|  | <b>2026/27</b> | <b>2025/26</b> |
|--|----------------|----------------|
| Employees over 21                      | £12.71         | £12.21         |
| Employees aged 18 – 20                 | £10.85         | £10.00         |
| Apprentices and employees aged 16 – 17 | £8.00          | £7.55          |

**FUEL BENEFIT**

|   | <b>2026/27</b> | <b>2025/26</b> |
|---|----------------|----------------|
| Fixed amount multiplied by appropriate percentage for car benefit | £29,200        | £28,200        |

**VAN BENEFIT**

|                                  | <b>2026/27</b> | <b>2025/26</b> |
|----------------------------------|----------------|----------------|
| Zero emission: chargeable amount | Nil            | Nil            |
| Other vans: chargeable amount    | £4,170         | £4,020         |
| Fuel: chargeable amount          | £798           | £769           |

**CAR BENEFITS**

| <b>Car with CO2 emissions figure of:</b> | <b>Appropriate Percentage 2026/27</b>                       | <b>Appropriate Percentage 2025/26</b>                       |
|--|---|---|
| 0  | 4%  | 3%  |
| 1-49 and with:                           |   |   |
| Electric range of 130+                   | 4%  | 3%  |
| Electric range of 70 – 129               | 7%  | 6%  |
| Electric range of 40 – 69                | 10%   | 9%  |
| Electric range of 30 – 39                | 14%   | 13%   |
| Electric range of <30                    | 16%   | 15%   |
| 51 – 54                                  | 17%   | 16%   |
| 55 – 59                                  | 18%   | 17%   |
| 60 – 64                                  | 19%   | 18%   |
| 65 – 69                                  | 20%   | 19%   |
| 70 – 74                                  | 21%   | 20%   |
| 75+                                      | Lower of:<br>- 21% + 1% for each 5g/kg over 75g/km<br>- 37% | Lower of:<br>- 21% + 1% for each 5g/kg over 75g/km<br>- 37% |

\*Diesel cars: add 4% up to a maximum of 37%.

**Disclaimer:** This document covers several key UK tax rates, allowances and reliefs, but is not intended to be a complete list thereof. While the authors of this document take great care in its production, it is not exhaustive and should not be relied upon as a full summary of all tax rates, allowances and reliefs applying in the UK. The content displayed in this document is correct as of 3 March 2026, but tax rates, allowances and reliefs can change during a tax year and, therefore, after the production of this document. We cannot take responsibility for any action taken or not taken from this document alone, which is no substitute for professional advice and should not be relied upon as such. Please contact us for personalised advice.

# KEY TAX DEADLINES

## Monthly deadlines

|          |   |
|----------|---|
| 19th     | CIS return deadline: payments made to subcontractors up to 5th of month         |
| 22nd     | Electronic payment of PAYE, NIC and CIS due (19th if not paying electronically) |
| Last day | Submit Corporation Tax return for year ending 12 months prior                   |

## Corporation Tax payment dates

|  |
|--|
| Profits <£1.5m: 9 months and one day after the end of the accounting period.                       |
| Profits £1.5m - £20m: payable in months 7, 10, 13 and 16 after the start of the accounting period. |
| Profits >£20m: payable in months 3, 6, 9 and 12 after the start of the accounting period.          |

## April 2026

|      |   |
|------|---|
| 6th  | 2026/27 tax year begins   |
| 6th  | Introduction of Making Tax Digital for Income Tax for self-employed individuals and landlords with total turnover above £50,000 |
| 30th | Annual Tax on Enveloped Dwellings (ATED) return and payment due for properties within the scope of ATED on 1st April 2026       |

## May 2026

|      |                         |
|------|-------------------------|
| 31st | Issue P60s to employees |
|------|-------------------------|

## July 2026

|      |   |
|------|---|
| 5th  | Deadline to agree PAYE settlement agreements for 2025/26                                |
| 6th  | Deadline to submit forms P11D and P11D(b) for 2025/26, and provide copies to employees  |
| 22nd | Electronic payment of 2025/26 Class 1A NIC due (19th July if not paying electronically) |
| 31st | Self Assessment: second 2025/26 payment on account due                                  |

## October 2026

|      |   |
|------|---|
| 5th  | Self Assessment: deadline to notify HMRC of chargeability in 2025/26  |
| 22nd | Electronic payment of 2025/26 Class 1B NIC and tax due under 2025/26 PAYE settlement agreements (19th October if not paying electronically) |
| 31st | Self Assessment: deadline to file 2025/26 paper tax returns   |

## December 2026

|      |   |
|------|---|
| 30th | Self Assessment: 2025/26 tax return submission deadline to request coding-out of liability in 2027/28 PAYE tax code |
|------|---|

## January 2027

|      |  |
|------|--|
| 31st | Self Assessment: deadline to submit 2025/26 tax returns electronically |
| 31st | Self Assessment: 2025/26 balancing payment due                         |
| 31st | Self Assessment: first 2026/27 payment on account due                  |

# Combining national expertise with a tailored local service

Our UHY Hacker Young experts across our nationwide offices provide the best advice because we understand both local needs and the national picture.

Whether you are looking for advice on your personal finances, or want support and guidance in navigating the future for your business, our team of experts are ready to help.

If you are looking for general audit, accounts or tax support, our advisers are always on hand to explain how we can provide assistance to you and your team in our commitment and dedication to helping you prosper.

For further information or to arrange a meeting with your local specialist, please contact us at [enquiries@uhy-uk.com](mailto:enquiries@uhy-uk.com) or on +44 20 7216 4600.

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