

United Kingdom Year-End Calendar

Plan the handoff before the filing deadline.

Selected rules and practice milestones | Q4 2026 to January 2027

When	What to plan
31 October 2026	FACT: HMRC must receive the standard 2025/26 paper Self Assessment return. [1]
30 December 2026	FACT: Online filing deadline if eligible tax is to be collected through the tax code. [1]
31 January 2027	FACT: Standard online 2025/26 Self Assessment filing and tax payment deadline. A separate HMRC notice can affect filing dates. [1]
October to January preparation	INFERENCE: Agree records in October, complete ledger queries in November, prepare the review file in December and reserve January for approval and submission. Corporation-tax, VAT and PAYE dates require separate client calendars.

Before relying on a date

Check the entity, period, filing frequency, relief and authority account. Internal preparation dates are suggestions, not legal deadlines. The local responsible professional controls advice, approval and filing.

Sources checked 20 October 2026

[1] <https://www.gov.uk/self-assessment-tax-returns/deadlines>