QUARTERLY TAX DEADLINES (OCTOBER – DECEMBER 2026)

OCTOBER 2026

01OCT

Corporation Tax payment

Limited companies — Payment due 9 months and 1 day after accounting year end 31 December 2025.

Register for Self Assessment

New Self Assessment taxpayers — Tell HMRC by 5 October if you need to complete a 2025/26 tax return.

05OCT

07OCT

VAT return & payment

VAT-registered businesses — Quarterly VAT deadline for the period June to August 2026.

PAYE & NIC payment

Employers — Postal PAYE/NIC payment deadline for September 2026 payroll; postal payments are due by 19 October.

22OCT

28OCT

Autumn Budget 2026

Businesses & individuals — The UK Autumn Budget is scheduled for Wednesday 28 October 2026.

Corporation Tax payment

Limited companies — Payment due 9 months and 1 day after accounting year end 31 January 2026.

01NOV

LOOK OUT FOR

- 31 October Halloween
- 1 Oct — International Coffee Day
- 5 November Bonfire Night
- 13 Nov — World Kindness Day
- 25 December Christmas Day
- 10 Dec — Human Rights Day

QUARTERLY TAX DEADLINES (OCTOBER – DECEMBER 2026)

NOVEMBER & DECEMBER 2026

07NOV

VAT return & payment

VAT-registered businesses — Quarterly VAT deadline for the period July to September 2026.

Second MTD for Income Tax quarterly update

Mandated sole traders & landlords — Second quarterly update for the period 6 July to 5 October 2026 or 1 July to 30 September 2026.

07NOV

22NOV

PAYE & NIC payment

Employers — Electronic PAYE/NIC payment deadline for October 2026 payroll; postal payments are due by 19 November.

Corporation Tax payment

Limited companies — Payment due 9 months and 1 day after accounting year end 28 February 2026.

01DEC

07DEC

VAT return & payment

VAT-registered businesses — Quarterly VAT deadline for the period August to October 2026.

PAYE & NIC payment

Employers — Electronic PAYE/NIC payment deadline for November 2026 payroll; postal payments are due by 19 December.

22DEC

30DEC

PAYE coding collection deadline

Self Assessment taxpayers — File online by 30 December if you want HMRC to collect tax of under £3,000 through your PAYE code.

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