Mercian
ACCOUNTANTS

2027 Tax Planner

Your year at a glance

Every key tax date for 2027 in one place, for individuals, landlords, sole traders, company directors and employers. Keep it somewhere you will see it, tick things off as you go, and add your own dates.

THIS PLANNER BELONGS TO

HOW TO USE IT

1. Add your details on the next page, including your company year end.
2. Look for the labels to see which dates apply to you.
3. Tick each date off as you go, and use the notes boxes for your own reminders.

Questions about any of these dates? Talk to us.

01743 562430 | hello@mercianaccountants.co.uk | mercianaccountants.co.uk

Your details

YOUR NAME

BUSINESS OR COMPANY NAME

COMPANY YEAR END

VAT QUARTER ENDS

YOUR MERCIAN CONTACT

NOTES

Please do not write passwords, account numbers or your UTR in this planner.

Every month

19th	PAYE, National Insurance and CIS payment if paying by post. CIS contractors' monthly return also due.	Employers
22nd	PAYE, National Insurance and CIS payment if paying electronically (earlier if the 22nd is a weekend or bank holiday).	Employers

Every year

VAT	Return and payment due 1 month and 7 days after the end of each VAT period.	Companies
Corporation Tax	Payment due 9 months and 1 day after your company year end. Return due 12 months after.	Companies
Company accounts	Due at Companies House 9 months after your company year end.	Companies
Confirmation statement	Due within 14 days of your company's review date each year.	Companies
Selling a property	If you sell a UK residential property, report it to HMRC and pay any Capital Gains Tax within 60 days of completion.	Landlords & property
MTD updates	Quarterly updates due on the 7th of the month after each quarter: 7 February, 7 May, 7 August and 7 November.	Making Tax Digital

KEY TO THE LABELS

Everyone · Self Assessment · Making Tax Digital · Companies · Employers · Landlords & property

Landlords: as well as the Landlords & property dates, follow the Self Assessment and Making Tax Digital dates.

January

1 Jan	Corporation Tax payment due for company year ends of 31 March 2026.	Companies	☐
1 Jan	Employees gain unfair dismissal protection after six months' service (subject to final regulations).	Employers	☐
31 Jan	File your 2025-26 Self Assessment return online and pay the tax you owe.	Self Assessment	☐
31 Jan	First payment on account for 2026-27 due.	Self Assessment	☐
31 Jan	Last day to amend your 2024-25 Self Assessment return.	Self Assessment	☐

MY DATES AND NOTES FOR JANUARY

February

1 Feb	Automatic £100 penalty if your 2025-26 return has not been filed.	Self Assessment	☐
7 Feb	Making Tax Digital quarterly update (6 October to 5 January).	Making Tax Digital	☐

MY DATES AND NOTES FOR FEBRUARY

March

Early March	5% late payment penalty on any 2025-26 tax still unpaid 30 days after 31 January.	Self Assessment	☐
31 Mar	Corporation Tax return due for company year ends of 31 March 2026.	Companies	☐
All month	Book your year-end review: pension contributions, ISAs, gifts and any business sale before 5 April.	Everyone	☐

MY DATES AND NOTES FOR MARCH

Before 5 April checklist

- ☐ Used this year's ISA allowance (and my partner's)
- ☐ Reviewed pension contributions and any carry forward
- ☐ Used my £3,000 annual gift allowance
- ☐ Checked my will and pension nominations
- ☐ Talked to Mercian about any property or business sale
- ☐ Chosen Making Tax Digital software (if joining in April)
- ☐ Checked my payroll software is ready for payrolling benefits

April

1 Apr	New minimum wage rates: £13.21 (21 and over), £11.27 (18 to 20), £8.31 (16 to 17 and apprentices).	Employers	☐
1 Apr	Business rates: high street premises in England with a rateable value up to £18,000 pay no business rates.	Landlords & property	☐
1 Apr	Companies House: accounts expected to be filed using software only.	Companies	☐
5 Apr	Last day of the 2026-27 tax year. Last chance to: • use your £20,000 ISA allowance • make pension contributions for 2026-27 • use unused pension allowance carried forward from 2023-24 • use your £3,000 Capital Gains Tax allowance • use your £3,000 inheritance tax annual gift allowance • claim back overpaid tax, or backdate Marriage Allowance, for 2022-23 • sell a business with Business Asset Disposal Relief on gains up to £1 million	Everyone	☐
6 Apr	2027-28 tax year begins. Major changes start: • Making Tax Digital for self-employment and property income over £30,000 • tax on savings interest rises to 24%, 44% and 49% • most unused pension funds count towards your estate for inheritance tax • company cars, vans, fuel and medical cover must go through payroll • Business Asset Disposal Relief lifetime limit falls to £500,000 • trading allowance rises from £1,000 to £3,000 • new Pension Tax Allowance for pensioners with income up to £13,037	Everyone	☐
6 Apr	Tax on rental profits rises to 24%, 44% and 49% (from 20%, 40% and 45%).	Landlords & property	☐
19 Apr	Employers' final payroll submission (EPS) for 2026-27.	Employers	☐
30 Apr	ATED returns and payment due for company-owned residential property (2027-28).	Landlords & property	☐

MY DATES AND NOTES FOR APRIL

May

7 May	Making Tax Digital quarterly update (6 January to 5 April).	Making Tax Digital	☐
31 May	Give each employee their P60 for 2026-27.	Employers	☐

MY DATES AND NOTES FOR MAY

June

30 Jun	The 5p fuel duty cut and 0% VAT on household electricity end.	Everyone	☐

MY DATES AND NOTES FOR JUNE

July

5 Jul	PAYE Settlement Agreements for 2026-27 must be agreed with HMRC.	Employers	☐
6 Jul	P11D and P11D(b) forms for 2026-27 benefits due. Employment-related securities returns also due.	Employers	☐
22 Jul	Class 1A National Insurance on 2026-27 benefits due (19 July if paying by post).	Employers	☐
31 Jul	Second payment on account for 2026-27 due.	Self Assessment	☐

MY DATES AND NOTES FOR JULY

August

7 Aug	Making Tax Digital quarterly update (6 April to 5 July). The first update for those who joined in April 2027.	Making Tax Digital	☐

MY DATES AND NOTES FOR AUGUST

September

All month	A good time to send us your 2026-27 records and get your return done early.	Self Assessment	☐

MY DATES AND NOTES FOR SEPTEMBER

October

5 Oct	Tell HMRC if you need to file a Self Assessment return for 2026-27 for the first time.	Self Assessment	☐
22 Oct	PAYE Settlement Agreement tax and National Insurance due (19 October if paying by post).	Employers	☐
31 Oct	Paper Self Assessment returns for 2026-27 due.	Self Assessment	☐

MY DATES AND NOTES FOR OCTOBER

November

7 Nov	Making Tax Digital quarterly update (6 July to 5 October).	● Making Tax Digital	☐

MY DATES AND NOTES FOR NOVEMBER

December

30 Dec	File online by today to have a bill under £3,000 collected through your tax code.	● Self Assessment	☐
31 Dec	Accounts due at Companies House for company year ends of 31 March 2027.	● Companies	☐
Before Christmas	Send us anything outstanding for your January return.	● Self Assessment	☐

MY DATES AND NOTES FOR DECEMBER

My own key dates

DATE	WHAT IS DUE	DONE
		☐
		☐
		☐
		☐
		☐
		☐
		☐
		☐
		☐
		☐
		☐
		☐
		☐
		☐

This planner is for general guidance only and does not constitute professional advice. Dates are correct to the best of our knowledge at the time of writing and can change. Some depend on your circumstances. Please contact us to discuss your own position.

Not sure which dates apply to you?

Every client's year looks different. We are happy to go through your own deadlines, or help you plan ahead for the April 2027 changes.

01743 562430 | hello@mercianaccountants.co.uk | mercianaccountants.co.uk