M A Accounting
Chartered Certified Accountants • Oxford
01865 819994 • info@m-a-accounting.co.uk
www.m-a-accounting.co.uk

Self Assessment Tax Return Checklist

2025/26 tax year (6 April 2025 – 5 April 2026)

Use this checklist to gather everything you need for a smooth, accurate UK Self Assessment tax return. Tick items off as you go and send them to us – we'll do the rest.

Key dates for 2025/26

5 October 2026	Register for Self Assessment if you're filing for the first time
31 October 2026	Paper tax return deadline
30 December 2026	File online by this date to have tax under £3,000 collected through your PAYE tax code (if eligible)
31 January 2027	Online filing deadline and payment of tax owed (balancing payment + 1st payment on account for 2026/27)
31 July 2027	2nd payment on account for 2026/27

Late filing triggers an automatic £100 penalty, with further penalties and interest after 3 months.

Your details

- [ ] Full name, date of birth and National Insurance number
- [ ] Current and previous address (if you moved during the tax year)
- [ ] Unique Taxpayer Reference (UTR) and Government Gateway / HMRC online access
- [ ] Student or postgraduate loan plan type
- [ ] Marriage Allowance status
- [ ] Child Benefit received (for the High Income Child Benefit Charge, if income over £60,000)

Employment & pension income

- [ ] P60 and any P45 forms
- [ ] P11D or benefits-in-kind statements
- [ ] State Pension and private / workplace pension details
- [ ] Termination awards and redundancy letters

Self-employment / sole trader

- [ ] Income summary for the tax year (6 April 2025 – 5 April 2026)
- [ ] Business bank statements
- [ ] Expense receipts or expenses spreadsheet
- [ ] Capital purchases (laptop, tools, equipment, vehicle)
- [ ] CIS deduction statements (construction)
- [ ] Business mileage log and working-from-home costs

Property & rental income

- ☐ Rental income statements or spreadsheet
- ☐ Mortgage interest certificate
- ☐ Ground rent, service charges and insurance
- ☐ Repair and maintenance invoices
- ☐ Rent-a-Room relief details
- ☐ Joint ownership share (and any Form 17 declarations)
- ☐ Former furnished holiday lets: note that the FHL regime ended on 5 April 2025 – these are now taxed as ordinary property income

Savings, investments & other income

- ☐ Bank and building society interest summary
- ☐ Dividend statements
- ☐ Share disposal reports
- ☐ Crypto-asset disposals and income records
- ☐ Foreign income and any foreign tax paid

Capital Gains Tax

- ☐ Asset sale details – dates, cost, proceeds and fees
- ☐ Property sale paperwork, improvement costs and any 60-day CGT return already filed
- ☐ Capital losses brought forward

Reliefs & deductions

- ☐ Personal pension contribution statements
- ☐ Gift Aid donations
- ☐ Professional memberships and subscriptions
- ☐ Trading or property allowance eligibility (£1,000 each)

Making Tax Digital for Income Tax: from 6 April 2026, sole traders and landlords with qualifying income over £50,000 must keep digital records and send quarterly updates. Your 2025/26 return is still filed in the usual way. Ask us about getting MTD-ready.

Need help? Our ACCA-qualified team prepares and files Self Assessment returns for fixed fees. Call 01865 819994, email info@m-a-accounting.co.uk or visit www.m-a-accounting.co.uk/services/self-assessment/