

Making Tax Digital for Income Tax: Important information about payments on account and checking the amount of tax you need to pay

You're receiving this letter because you voluntarily used Making Tax Digital for Income Tax during the 2025 to 2026 tax year. This letter is to help you understand more about your payments during the transition to the new service.

After you signed up, we moved some of your information to the new Making Tax Digital for Income Tax service. During this transition, some of your Self Assessment information may appear in two online services:

- your existing Self Assessment online account, including your balancing payments for the 2024 to 2025 tax year
- your new Making Tax Digital for Income Tax service including your payments on account for the 2025 to 2026 tax year.

What you need to do

To see your full tax position, you must:

- check both online services - go to GOV.UK and search 'HMRC online services'
- pay any amounts that are listed as due in your Self Assessment online account
- pay any amounts that are listed as due in your new Making Tax Digital for Income Tax service.

Where a payment on account is shown as 'transferred to digital' in your Self Assessment account or statement, it has been moved into your Making Tax Digital for Income Tax service. You should be able to see the transferred amount, whether it is an amount due or an amount that is owed to you, reflected in your new account balance.

If the payment on account does not appear in your Making Tax Digital for Income Tax account after it has been marked as transferred, please call the dedicated customer support team on 0300 322 9619. Lines are open Monday to Friday, 8am to 6pm.

When to pay

Payment on account dates have not changed under Making Tax Digital for Income Tax:

- the first payment on account for the 2025 to 2026 tax year was due by 31 January 2026 including your balancing payment for the 2024 to 2025 tax year
- the second payment on account for the 2025 to 2026 tax year is due by 31 July 2026.

Where payments are not made by the due date, interest will be applied.

For more information on paying your bill, go to GOV.UK and search 'Pay your Self Assessment tax bill'.

If you have a tax accountant or agent, you should speak to them first about what you need to do and provide them with a copy of this letter.

Yours sincerely,

Victor Palombo

Deputy Director – Change Readiness, Making Tax Digital

HM Revenue and Customs