CoreAcc Accountants

COREACC MONTHLY

November 2026 Edition

Our November round-up: what the Autumn Budget 2026 means for you, key tax deadlines for November and December, three quick tips and the latest guides from our Knowledge Hub.

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Welcome to the first edition of **CoreAcc Monthly**, our round-up of the tax changes, deadlines and practical tips that matter to UK business owners, directors, landlords and individuals. Each month we'll keep it short, clear and jargon-free.

Disclaimer: *This newsletter is for general information only and reflects the position at the time of publication in November 2026. It is not advice for your specific circumstances. Please speak to us before acting.*

Headline: What the Autumn Budget 2026 Means for You

The Chancellor delivered the Autumn Budget on 28 October 2026. The main rate of Corporation Tax stays at 25%, but there were several changes worth planning for now:

1. **Property and savings income:** tax rates rise to 24%, 44% and 49% from April 2027 (property income rates apply in England, Wales and Northern Ireland).
2. **Selling a business:** the Business Asset Disposal Relief lifetime limit halves from £1 million to £500,000 from 6 April 2027, and a new Founders' Relief is being introduced.
3. **Investing in equipment:** the first-year allowance on new main-rate plant and machinery rises from 40% to 50% from 1 January 2027, while the main writing-down allowance falls from 14% to 12% from April 2027.
4. **Sole traders and landlords:** the trading allowance rises from £1,000 to £3,000 from 6 April 2027.
5. **Employers:** the National Living Wage rises to £13.21 an hour from April 2027, and the mileage rate above 10,000 business miles rises from 25p to 35p.
6. **Thresholds:** Income Tax and National Insurance thresholds remain frozen until April 2031.

Read our full Autumn Budget 2026 guide ›

Key Deadlines: November and December 2026

- **2 November:** P46(car) deadline for employees whose company car or fuel benefits changed in the quarter to 5 October.
- **7 November:** Making Tax Digital for Income Tax quarterly update due for the period to 30 September or 5 October.
- **19 November:** PAYE, student loan and CIS deductions due for the month to 5 November (22 November for electronic payments, or the last working day before it if that falls on a weekend).
- **1 December:** new Advisory Fuel Rates for company car users apply.
- **19 December:** PAYE, student loan and CIS deductions due for the month to 5 December.
- **30 December:** file your 2025/26 Self Assessment return online by today if you want HMRC to collect an underpayment of less than £3,000 through your tax code.
- **31 January 2027:** final deadline to file your 2025/26 return online and pay any tax due.

See the full Tax Calendar ›

Three Quick Tips for This Month

1

Get your Self Assessment paperwork together now

Don't leave it until January. Gather your P60, rental and dividend records, pension contributions and gift aid donations now. Filing early means you know what you owe well before 31 January, and if you're employed and owe less than £3,000, filing by 30 December lets you spread the cost through your tax code.

2

Planning to sell your business? Check the timing

With the Business Asset Disposal Relief limit halving from April 2027, a sale completing before 6 April 2027 could save a significant amount of Capital Gains Tax. If a sale is on the horizon, talk to us early so the qualifying conditions are in place.

3

Check whether Making Tax Digital will apply to you

From April 2027, Making Tax Digital for Income Tax extends to sole traders and landlords with qualifying income over £30,000. If that's you, now is a good time to choose compatible software and get your record-keeping in order.

New on the Knowledge Hub

Self Assessment January 2027 Checklist: What You Need Before 31 January
Read ›

Selling Your Business Before April 2027: BADR and Founders' Relief
Read ›

Capital Allowances From 2027: 50% First Year Allowance and 12% Writing-Down Allowance
Read ›

Mansion Tax and the 2027 Landlord Tax Rise: What Property Owners Need to Know
Read ›

MTD for Income Tax: The £30,000 Threshold From April 2027
Read ›

Ask CoreAcc

"Is our staff Christmas party tax-free?"

Usually, yes. An annual event such as a Christmas party is exempt from tax and National Insurance if it's open to all your staff and costs no more than £150 per head (including VAT, transport and accommodation) across all such events in the tax year. Go over £150 and the whole amount becomes taxable, not just the excess. Small gifts such as a turkey or a bottle of wine can also be tax-free under the £50 trivial benefits rule. **Read the full guide ›**

How Can We Help?

Whether it's planning around the Budget changes, getting ready for Self Assessment or reviewing your payroll, our Chartered Certified team is here to help. **Book your free Discovery Call ›**

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