HM Revenue
& Customs

Mr T Test
1 Test Street
Testville
County Test
TE1 1ST

[QR Code]

Please scan the QR code for more information on understanding your Self Assessment tax bill

Unique Tax Reference 9999999999

Date of issue: DD MONTH YYYY

Dear xxx

Important: Check your Self Assessment tax bill

You're receiving this letter because you were required to use Making Tax Digital for Income Tax from 6 April 2026.

This letter gives important information on how to check your Self Assessment tax bill. For detailed guidance, go to GOV.UK and search 'understand your Self Assessment tax bill'.

Understanding your tax payments
We've changed how some tax payment information is displayed while you make the transition to Making Tax Digital for Income Tax.

You need to check both of your online services to make sure you've reviewed your payment details in full. You should:

1. Go to GOV.UK and search 'HMRC online services'
2. Access your existing Self Assessment account and new Making Tax Digital service
3. Pay any amounts listed as due.

When you access your existing Self Assessment account or view your Self Assessment statement, you may see an amount marked 'transferred to digital'. This means we've transferred this information to your new Making Tax Digital for Income Tax service.

The transferred amount will usually appear in your Making Tax Digital service under 'what you owe'. If you can't see the amount in either online service, please contact our Self Assessment helpline.

When you need to pay
Moving to Making Tax Digital for Income Tax does not change:

- the amount of tax you owe
- when you need to pay
- how you pay.

If you make payments on account, your payment deadlines remain the same:
- 31 January 2027 for any balancing payment for the 2025 to 2026 tax year and your first payment on account for 2026 to 2027
- 31 July 2027 for your second payment on account for 2026 to 2027.

Where you don't make a payment by the deadline, we'll charge:
- interest on payments on account
- interest and late payment penalties on any balancing payment.

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 may wish to speak to them about this letter.

Yours sincerely

Jamie Horton
Deputy Director – Change Readiness, Making Tax Digital
HM Revenue and Customs

Alternative formats
If you need this letter in an alternative format, for example, braille, audio or large print, go to GOV.UK and search 'get help from HMRC if you need extra support'.

A word about scams
To keep yourself safe from scams, go to GOV.UK and search 'check if a letter you've received from HMRC is genuine'.