



## SEND QUARTERLY UPDATES

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22 July 2025

How and when to send quarterly updates and what's included in them.

Every 3 months, your compatible software will add together [your digital records](#) for each business that you have, to create totals for each income and expense category. These summaries are known as quarterly updates.

You do not need to make any accounting or tax adjustments before sending a quarterly update to HMRC.

You need to send your quarterly updates for each self-employment and property income source to us every 3 months. The update periods and deadlines are set out in this guidance and your software will tell you when and how to send updates.

The periods that your quarterly updates cover will make it easier for you to correct errors throughout the tax year. This will mean you do not need to resend the original quarterly update after making a correction.

### **What will be sent in your quarterly updates**

The quarterly updates you send to HMRC will include the digital records:

- for your self-employment and property income and expenses from the previous 3 months
- you have already created since the beginning of that tax year and any corrections you've made to them

For example, your third quarterly update (due on 7 February) will send HMRC your records for your self-employment and property income and expenses from:

- 6 October to 5 January
- 6 April to 5 October that you have already sent to us, and any corrections you have made to them

HMRC will:

- receive the totals for each relevant income and expense category based on your digital records for that period

- not receive details of individual digital records

If you have not received any income or incurred any expenses during the last update period, you still need to send your quarterly update to tell us.

After sending an update, you'll be able to see an estimate of your tax bill for your selfemployment and property income in your software or in your HMRC online services account.

If you have chosen to keep digital records of other income sources in your software, you may be able to report them during the tax year, but they will not be included in your quarterly updates. If you cannot report them during the tax year or choose not to, you will need to declare them before you finalise your Income Tax position and submit your tax return.

You can read more about the categories of information that you should send to HMRC in a quarterly update in the [Update notice for Making Tax Digital for Income Tax](#).

### **If you're a landlord that jointly lets properties**

If you have jointly let properties, in your quarterly updates you can choose to include either:

- all property income and expenses for those properties
- only your property income without expenses for those properties

If you've chosen not to include your expenses for those properties, you must report them at the end of the tax year before you finalise your Income Tax position and submit your tax return.

In your quarterly updates, you will still need to include:

- your property income for those jointly let properties
- any property income and expenses relating to properties that you solely own

### **Check what update periods you can use**

There are 2 types of update periods for Making Tax Digital for Income Tax:

- standard update periods – these align to the tax year (6 April to 5 April)

- calendar update periods – these end on the last day of the month

If your accounting period aligns with the tax year (6 April to 5 April), you should use standard update periods.

If your accounting period does not align with the tax year (for example, 1 April to 31 March), you should use calendar update periods. This will make your record keeping simpler.

If you have an agent, you should talk to them if you're unsure about what your accounting period is.

### **Using standard update periods**

The standard update periods are based on the tax year.

Once each update period has ended, you need to send your update within one month.

The following table sets out the update periods and deadlines that apply.

<b>Update period</b>	<b>Update deadline</b>
6 April to 5 July	7 August
6 April to 5 October	7 November
6 April to 5 January	7 February
6 April to 5 April	7 May

If you're currently volunteering to test Making Tax Digital for Income Tax, the deadlines in your HMRC online services account will show as the fifth of the month. This will change ahead of 6 April 2026.

### **Using calendar update periods**

If your software has the functionality, you can choose to send quarterly updates that end on the last day of month. This will make your record keeping simpler if your accounting period ends on 31 March.

You'll need to meet the same deadlines as standard update periods.

The following table sets out the update periods and deadlines that apply.

<b>Update period</b>	<b>Update deadline</b>
1 April to 30 June	7 August
1 April to 30 September	7 November
1 April to 31 December	7 February
1 April to 31 March	7 May

If you're currently volunteering to test Making Tax Digital for Income Tax, the deadlines in your HMRC online services account will show as the fifth of the month. This will change ahead of 6 April 2026.

### ***What you need to do in your software***

If you want to use calendar update periods, you need to select calendar update periods in your software before your first update is made for the tax year.

Calendar update periods will continue to apply unless you decide to change back to standard update periods.

If you want to return to standard update periods, you need to select standard update periods in your software before the first update is made for the tax year. After you have sent an update, you will not be able to return to standard update periods until the next tax year.

### **If you miss a deadline for sending an update**

If you do not send your quarterly update by the relevant deadline, you may get a late submission penalty. These penalties do not apply when you're volunteering or testing Making Tax Digital for Income Tax. They will apply when you're required to use it.

If you're volunteering, you can sign up partway through the tax year and will not get penalty points or penalties for sending quarterly updates after the deadlines. You can [read more about catching up if your circumstances change](#).

## **Sending updates more often**

You can choose to send updates more often.

For example, if you want to understand how a significant business receipt or expense affects your estimated tax bill. Most compatible software will allow you to send an update on any day.

If you choose to send updates more often, they need to cover the full update period. For example, instead of sending one update covering 6 April to 5 July, you could choose to send 3 monthly updates covering:

- 6 April to 5 May

- 6 April to 5 June

- 6 April to 5 July

If you do not expect to have any further transactions to record, you can send an update up to 10 days before the end of the update period. For example, you may be going on holiday and know that you will not be working for the rest of the period and will receive no further income.

## **What to do next**

After you have sent your final quarterly update for the tax year, you should [check if you need to make any adjustments to your self-employment and property income](#).