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# As a director of a limited company, you will need to register for Self-Assessment, in this article, we'll talk through how to do this

[Onboarding](#)[Self Assessment](#)

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If you're a Mighty client, there's a good chance you'll need to register for Self Assessment and file a personal tax return. Therefore, this guide covers:

- Why directors are required to file a Self-Assessment
- How to register for Self-Assessment with HMRC
- What happens next, including deadlines and how we can help

## Why Register for Self-Assessment?

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As a director of a limited company, you'll likely receive income that is not fully taxed through payroll: dividends. These dividends need to be reported within your Self-Assessment so that the associated tax can be paid, so it is compulsory that you register for Self-Assessment and file a Self-Assessment tax return (sometimes called a personal tax return). However, there may be other reasons that you need to register, even if you haven't received dividends, such as:

- You have other untaxed income e.g. sole trader income, property rental income or other taxable income not collected through PAYE.
- You receive Child Benefit and need to repay the High Income Child Benefit charge.
- HMRC have requested you to file a return. This can happen even if no dividends have been taken, as HMRC may request a return to confirm your personal tax position as a director.

In any of these situations, you are required to register for Self Assessment and submit a tax return for the relevant tax year.

## How To Register for Self-Assessment?

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HMRC have a video (shown below) talking through how to register for a Self-Assessment tax return:

Here are the key steps:

1. Create a *personal* Government Gateway account: you will already have a Government Gateway for your company. However, that's separate. For Self Assessment, you'll need a separate one if you don't already have one for your personal tax affairs. You can create this account [here](#).
2. Register using the "not self-employed" route (SA1). This is the important bit. As a limited company director, you are not registering as a sole trader. You can access the SA1 form by clicking [here](#). Note: when HMRC asks why you're registering, do not choose "I'm self-employed" (or anything that suggests you are a sole trader). Instead, register as someone who is not self-employed, using the SA1 form, because you have untaxed income that cannot be collected through your PAYE tax code (for most directors, this is dividends).
3. Wait for your UTR. Once you've registered, HMRC will send you your personal UTR (Unique Taxpayer Reference). You'll need this for your Self-Assessment Tax Return.

### **When should you register?**

If you need to file a tax return for the first time, HMRC normally expects you to register for Self Assessment by 5 October following the end of the tax year. If you miss this deadline, don't panic as it's more of an informal one, but you should still register as soon as possible.

It's common for new directors (especially in their first year) to register later in the year. If you register late and don't receive your UTR in time to file your tax return by 31 January, HMRC will usually not charge a late-filing penalty, as long as you registered promptly once you realised you needed to file and submit the return as soon as you're able.

## **How Do I File My Personal Tax Return?**

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Once registered, HMRC will expect a personal tax return for any tax year in which you needed to file. The tax year runs from 6th April to the 5th April the following year. So, for example the 2025/26 tax year runs from 6th April 2025 to 5th April 2026. The deadline for filing/paying any personal tax is the following 31st January, so for the 2025/26 tax year, this would be 31st January 2027.

Some clients choose to file their personal return themselves. Because of that, we do not include personal tax returns in our core subscription. However, if you'd like Mighty to handle it, we charge £125 + VAT to prepare and file your personal tax return. We'll ask you to complete a short questionnaire, then we'll prepare a draft return for your approval before submitting it to HMRC.

If you need help, drop us an email at [support@mightyaccounting.com](mailto:support@mightyaccounting.com).