

Time management: meeting deadlines before they become urgent

General Features

November 2026



23 October 2026

Effective time management means protecting important work before it becomes urgent, helping tax practitioners reduce risk and manage growing pressures.

Key Points

What is the issue?

Tax practitioners face growing demands on their time, making it easy for important work such as training, preparation and review to be postponed until deadlines turn manageable tasks into urgent problems.

What does it mean to me?

Poor time management can increase workloads, create unnecessary administration and raise the risk of mistakes. Protecting time for technical development and

systematic workflow management can improve both the quality and efficiency of tax work.

What can I take away?

Identify important work before it becomes urgent, set internal deadlines, manage interruptions and tackle recurring bottlenecks. Clear policies for clients who provide information late can also protect staff time and reduce last-minute pressure.

Tax software provider Alphatax published data on the first Pillar Two filing season, following the 30 June 2026 deadline. The figures were striking: 73% of filings across its Pillar Two platform were completed during the final three days, while 46% of filings were submitted on the deadline day itself. These findings raise some interesting questions about how work is managed around major deadlines.

That is not a comment on Alphatax's technical quality or ease of use. The concern is what happened before the deadline, particularly as taxpayers had already been given an extended period to prepare their first returns. Why did so many companies wait until the final three days? Perhaps there was a genuinely difficult technical question being debated within the tax department. Perhaps the return passed through several rounds of review before final approval. Or perhaps, after several months of meetings, emails and increasingly desperate calendar invitations, somebody finally said: 'For goodness' sake, just file it.'

The timing raises an uncomfortable question: how much careful consideration went into these last-minute submissions? If I were HMRC and deciding which returns to review, I might begin with those filed on deadline day. A return that is submitted at 11.57pm does not necessarily contain an error. It may be the magnificent culmination of a perfectly controlled process. It may also have been prepared by somebody holding a calculator in one hand and a resignation letter in the other.

More technology, less time

We have more labour-saving devices, yet less time. Technology enables us to work faster, communicate instantly and process quantities of data that would previously have required an entire department. Yet it has not produced an abundance of calm afternoons.

Instead, we struggle with more emails because sending them takes seconds, more meetings because arranging them is easier, and more reports because producing them is quicker. We have more notifications because apparently silence is an operational risk, and more deadlines because technology has demonstrated that everything can be completed immediately.

The first Pillar Two filings may have resulted from a well-managed process that was scheduled to conclude on deadline day. Alternatively, they may reflect a decision that an imperfect return was preferable to no return at all. The distinction matters: a deadline should be the final safety barrier, not the project plan.

Four ways to spend the working day

A familiar approach to time management divides activities into four categories: urgent and important; important but not urgent; urgent but not important; and neither urgent nor important. The principle is to deal immediately with the first, protect time for the second, limit or delegate the third, and keep the fourth in proportion.

The framework is simple. Applying it is more difficult, partly because almost everybody who sends an email believes their request belongs in the first category.

Neither urgent nor important

Activities that are neither urgent nor obviously important may include conversations by the water cooler, organising the annual cricket match or other social activities. On a narrow task list, these can look expendable but their cumulative value may be substantial.

Informal contact helps colleagues to build trust, exchange information and notice when somebody is struggling. It can contribute to communication, morale and staff retention. The annual cricket match may not be urgent but not everything valuable arrives with a filing deadline. Twenty minutes talking to colleagues over a coffee may strengthen a team. The sensible approach is to keep these activities proportionate.

Urgent and important

The last-minute Pillar Two returns almost certainly occupied the urgent and important category. Once a filing deadline is imminent, the return must take priority. But many tasks become urgent simply because they were allowed to drift.

When everything becomes urgent, practitioners lose control of their time. The working day becomes a sequence of other people's emergencies, some of which began as perfectly manageable requests weeks earlier. Procrastination also creates more work: reminder emails, progress meetings, escalations and repeated explanations. The original task remains, but it now travels with an administrative entourage.

Late work increases the risk of mistakes. Reviewers have less time to challenge assumptions, investigate inconsistencies or obtain missing information. The objective gradually changes from producing the right answer to producing an answer before midnight. That may be understandable in a genuine emergency but less so when the deadline has been in the calendar for 18 months.

Urgent but not important

Email is the obvious example. Constantly checking the inbox creates the sensation of productivity. Messages are opened, forwarded, acknowledged, flagged, unflagged and placed into folders with ambitious names such as 'Action this week'. At the end of the day, the practitioner has dealt with 83 emails and completed none of the work that caused 47 of them.

An email's arrival produces a notification, not a legal obligation to answer it within 90 seconds. Useful disciplines include checking email at planned intervals, turning off unnecessary notifications and delegating operational questions where appropriate. It can also be worth challenging artificial urgency, particularly where somebody else's poor planning has been transferred to you.

Of course, some urgent emails exist precisely because earlier work was not done.

Important but not urgent

Training is a classic example of valuable work that is easily neglected. Most professionals agree that training is important, but unless a course addresses an immediate technical problem, it can easily be postponed in favour of client work, meetings or unexpected requests.

The longer it is deferred, the harder it becomes to find time for it. Training eventually becomes urgent when the end of the CPD year approaches and somebody discovers that their record contains only seven hours, three of which relate to fire safety.

Training prevents expensive mistakes

As a lecturer, I might be expected to argue that training is important, but its value goes beyond regulatory requirements. Good training can improve advice, identify tax-saving opportunities and prevent expensive mistakes. Participants need to engage with it, preparing and considering what they want to gain from a course. Nobody is so technically accomplished that they cannot benefit from revisiting fundamental principles.

Consider, for example, the case of *Smith v Stanley* [2019] EWHC 2168 (Ch), in which trustees terminated the widow's life interest and appointed the funds onto discretionary trusts after receiving incorrect professional advice that the transaction would be a potentially exempt transfer. Instead, it gave rise to an immediate inheritance tax charge. The High Court subsequently set aside the appointment on the ground of mistake. Having to ask the High Court to correct the position is hardly an ideal outcome for either adviser or client.

The volume and pace of legislative change mean that regular technical updates are essential. Professionals cannot rely indefinitely on what they learned during their qualifications. Tax law has moved on, even if the course notes remain in an impressive lever-arch file marked 'Important'.

I must confess that I am not a paragon of virtue. A stack of unread *Tax Advisers* looks at me accusingly. I look forward to the Christmas break when I can make some headway with my reading.

Expertise in the age of AI

With modern technology, including artificial intelligence, it might be assumed that keeping up to date will become easier and workloads will decline. I doubt it. Successful tax advisers will increasingly distinguish themselves by evaluating AI outputs, identifying weak assumptions, understanding the commercial context and

explaining the consequences clearly to clients.

AI will generate large volumes of material of variable quality. Some will be useful; some will be confidently expressed nonsense. Advisers need sufficient expertise to distinguish between the two.

Nor will greater efficiency necessarily reduce the workload. The photocopier did not lead to a paperless office; it enabled everyone to receive six copies. AI may follow the same pattern, producing drafts, summaries, calculations and analysis more quickly, while somebody competent must still determine whether they are correct.

The adviser of the future will not compete successfully with AI by knowing less than it. They will succeed by knowing enough to question it.

Taking control of the workload

Time management has become more difficult as the demands on tax practitioners increase. In addition to technical work, advisers must manage CPD, anti-money laundering and know-your-client procedures, due diligence, HMRC information requests and internal administration, alongside clients who expect an immediate response because their email contains the word 'urgent' in capital letters.

Practitioners are expected to provide more advice, maintain more records, perform more checks and respond more quickly. It can become an exercise in spinning plates, with the risk that genuinely important work is displaced by whatever demands immediate attention.

Managing those pressures requires a systematic approach to workflow management. Firms should establish internal deadlines comfortably in advance of statutory deadlines, allocate responsibilities clearly and monitor whether information has been received, reviewed and approved.

A sensible process might include:

- requesting information early, with a clear list of what is required;
- setting an internal deadline well before the statutory filing date;
- following up consistently, rather than becoming enthusiastic only in the final week;
- escalating missing information before it threatens completion;

- allowing protected time for technical review and client approval;
- documenting assumptions and unresolved issues before submission; and
- reviewing recurring bottlenecks after the filing season.

The point is not to create additional administration, but to prevent it from multiplying when work becomes late. A well-designed process should reduce reminders, emergency meetings and last-minute review, while improving staff wellbeing. People make better decisions when they are not trying to interpret legislation at 11.45pm while negotiating with an online filing portal.

Managing late information

Firms also need to address clients who repeatedly provide information late. This creates genuine additional cost and risk: last-minute work may require staff to rearrange existing commitments, work additional hours and complete review under severe pressure. A transparent fee policy can reflect those additional demands, with higher charges where information is provided late.

Any such policy should be explained at the start of the engagement rather than introduced through a surprising invoice in February, and firms need to apply it consistently. A late fee that is always waived is not a policy; it is a seasonal conversation.

Clients also need to understand that leaving matters until the last minute creates risks for them as well as for their advisers. Late information can result in:

- incomplete or inaccurate returns;
- less time to identify tax-planning opportunities or resolve discrepancies;
- higher professional fees and increased exposure to penalties or interest;
- rushed decisions without proper consideration; and
- reduced time to arrange payment of the resulting liability.

Early preparation is not simply a matter of convenience for the adviser. It improves the quality of the work and gives the client more options. There is little benefit in discovering a valuable planning opportunity at 4.30pm on the filing deadline if implementing it requires a board meeting, a valuation and the cooperation of a bank.

Staying in control

Effective time management does not mean eliminating every interruption, declining every social event or filling every minute with chargeable work. Nor does it mean responding instantly to every message while postponing the tasks that actually matter. It means recognising important work before it becomes urgent and making time for it.

That includes technical training, early preparation, proper review, staff communication and investment in reliable systems. These activities do not always shout for attention, which is precisely why time must be protected for them.

The lesson from the first Pillar Two filing season is not that deadline-day returns must be wrong. But a system in which so many returns are completed at the final moment deserves examination. Some may have been the product of meticulous processes that concluded exactly as intended; others may simply have reached the point where somebody had to press the button.

Giving important work due attention before it becomes urgent allows tax practitioners to remain in control of their workload, reduce the risk of avoidable mistakes and perhaps even enjoy a peaceful holiday.

Although, naturally, somebody will still email on the first morning back with the subject line: 'Quick question – should only take five minutes.'