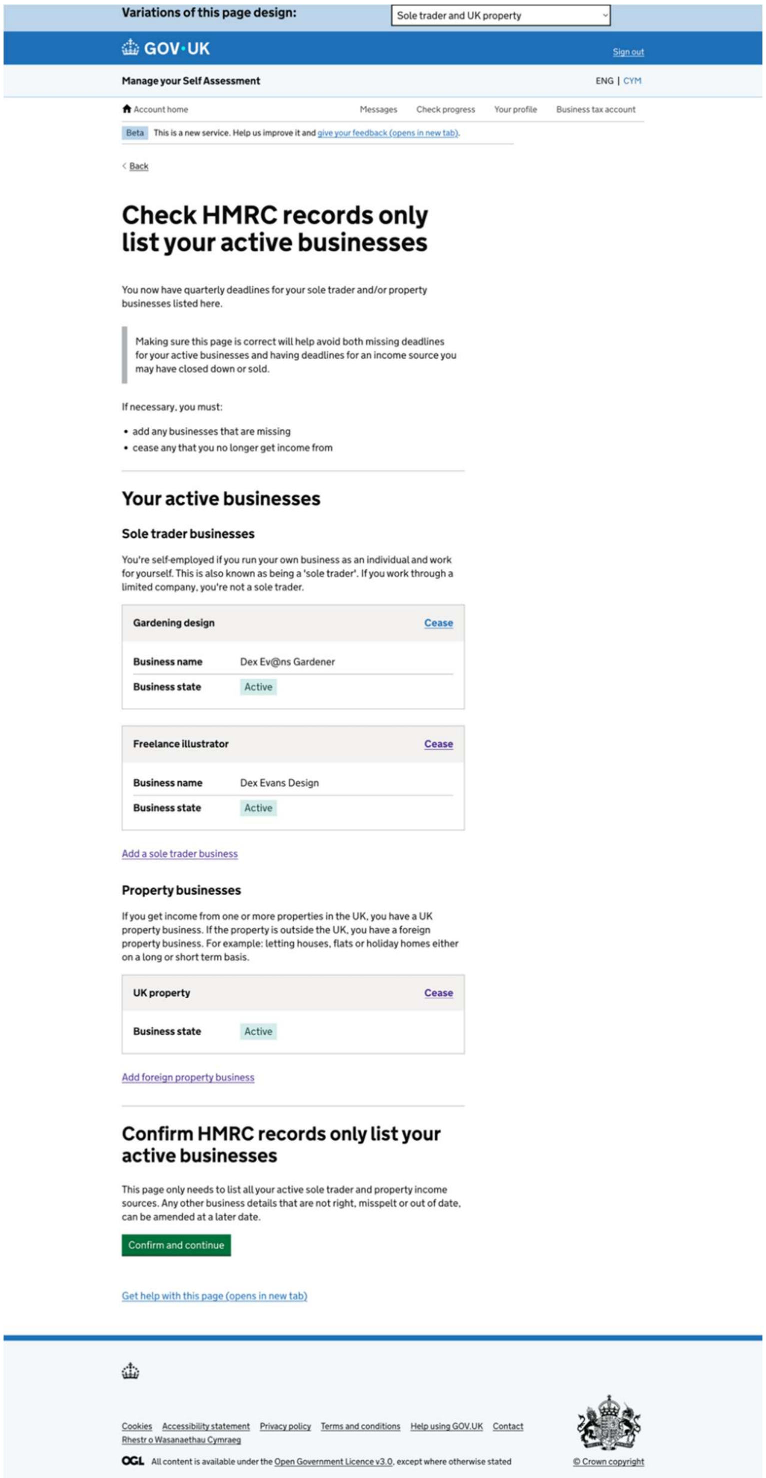
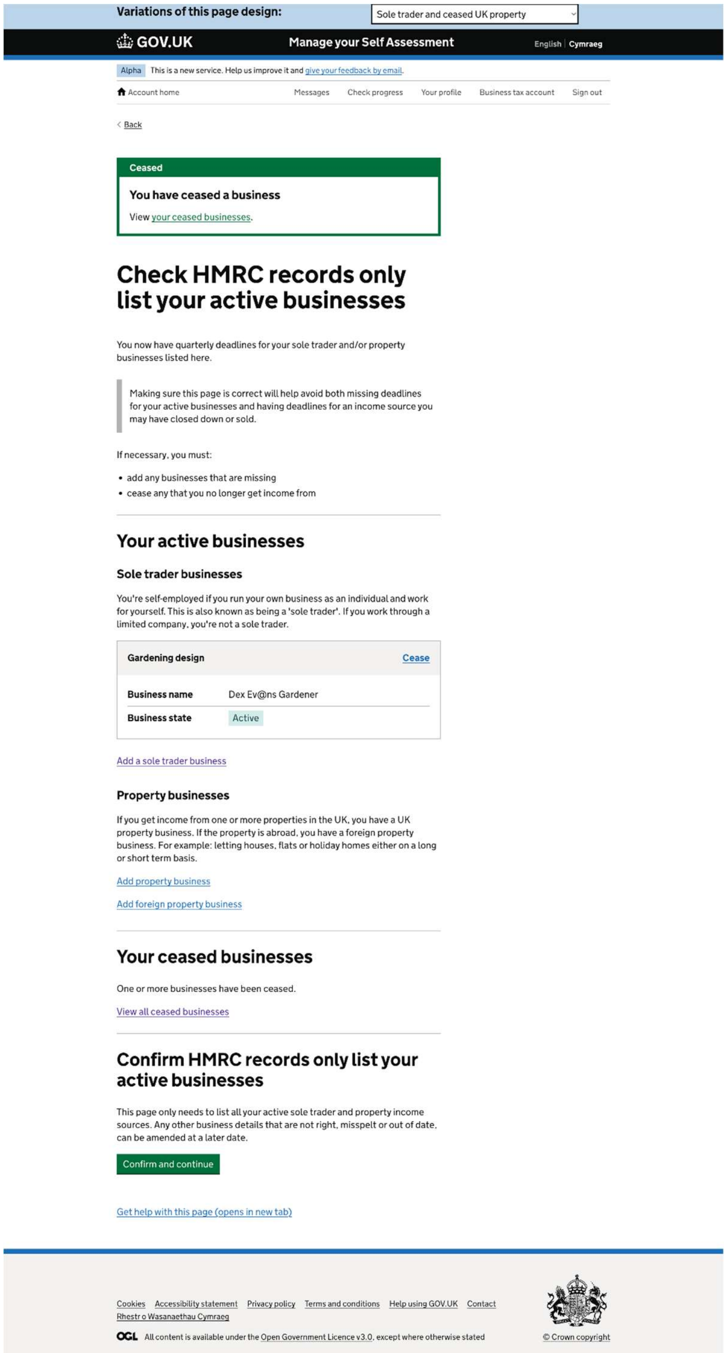
HMRC-led MTD sign up: Illustrative checking step screens

Step 1 – this screen will appear when accessing the records in the Agent Services Account (ASA) for a client who has been signed up for MTD by HMRC. Individual sole trader and/or property businesses can be ceased or added as needed (see steps 1A – 1D), or if all information is up to date the 'confirm and continue' button should be clicked (see step 2).

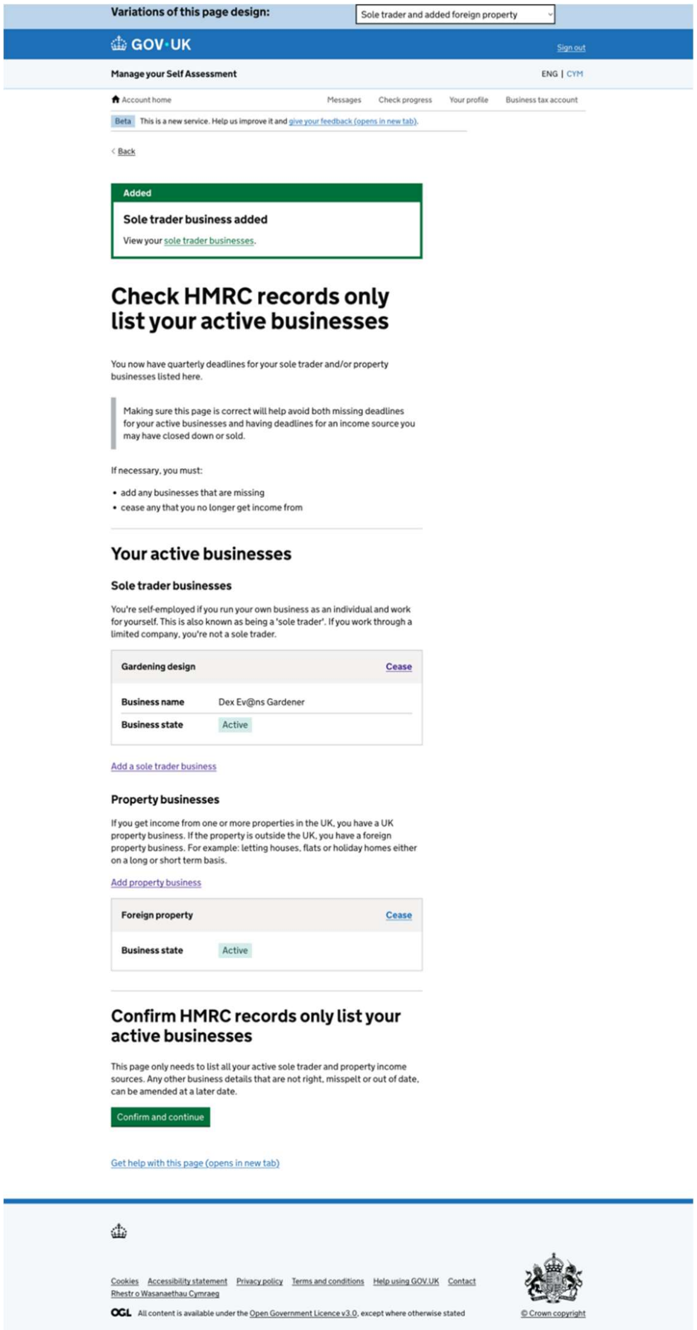


Step 1A – if an existing business is notified as 'ceased' the following screen will show as acknowledgement.



Note: the 'Completion' screen does not display when a user ceases a business. Instead, confirmation the income source is ceased is displayed at the top of this page and in the 'Your ceased businesses' section [this section only displays if a user ceases one or more businesses during the journey]

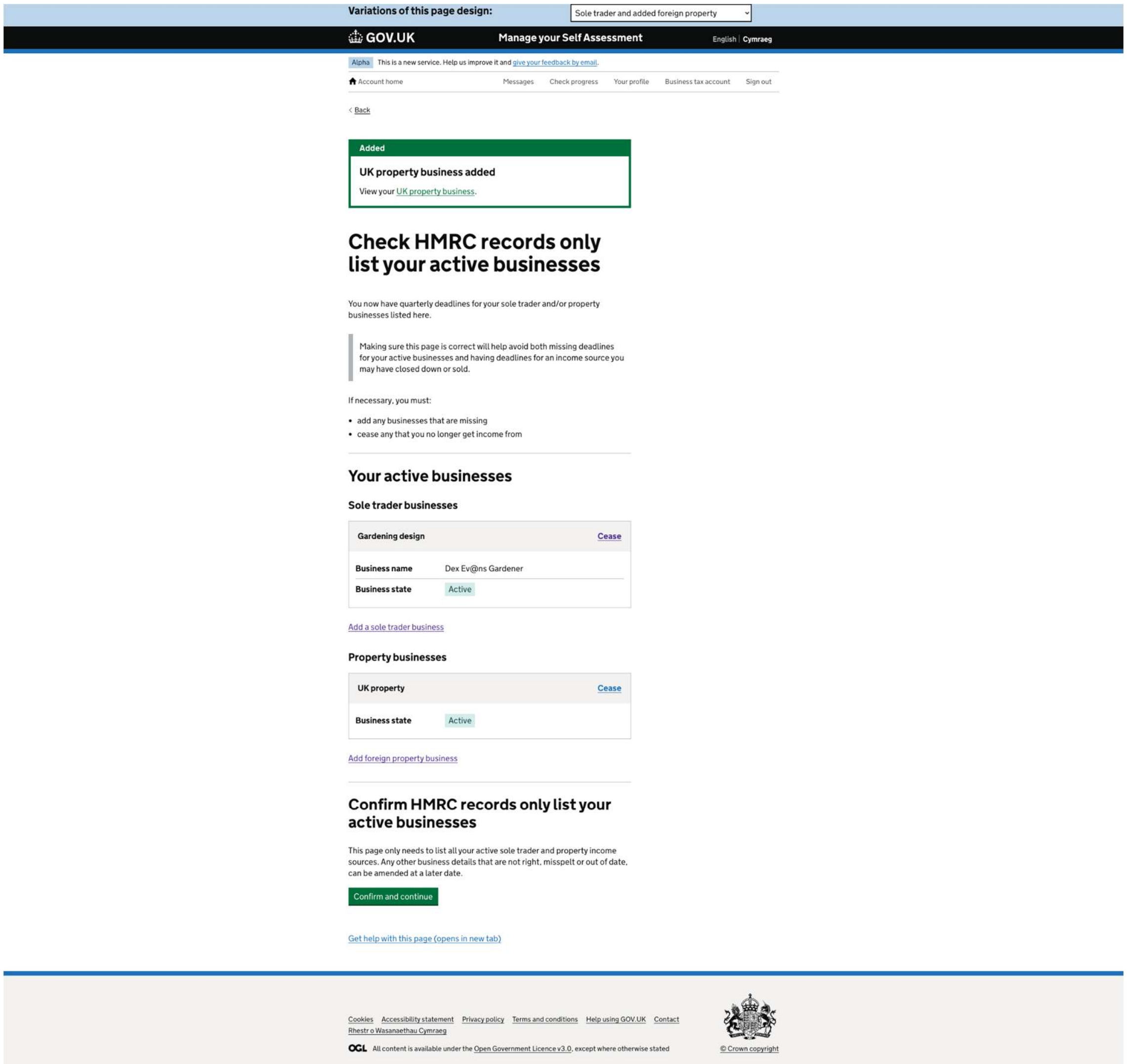
Step 1B – if a new sole trade is added the following screen will show as acknowledgement.



Note: the 'Completion' screen does not display when a user adds a business. Confirmation the income source has been added is instead displayed at the top of this page and in the 'Your active businesses' section.

This does not mean that the new trade is within MTD straight away - instead, under the 'latency period' rules, the new trade first has to be reported on a tax return. If the taxpayer wants to bring the new trade into MTD earlier they will need to do this via a separate step in the PTA/BTA or their agent can do so via the ASA (see https://www.gov.uk/guidance/use-making-tax-digital-for-income-tax/add-or-cease-income-sources).

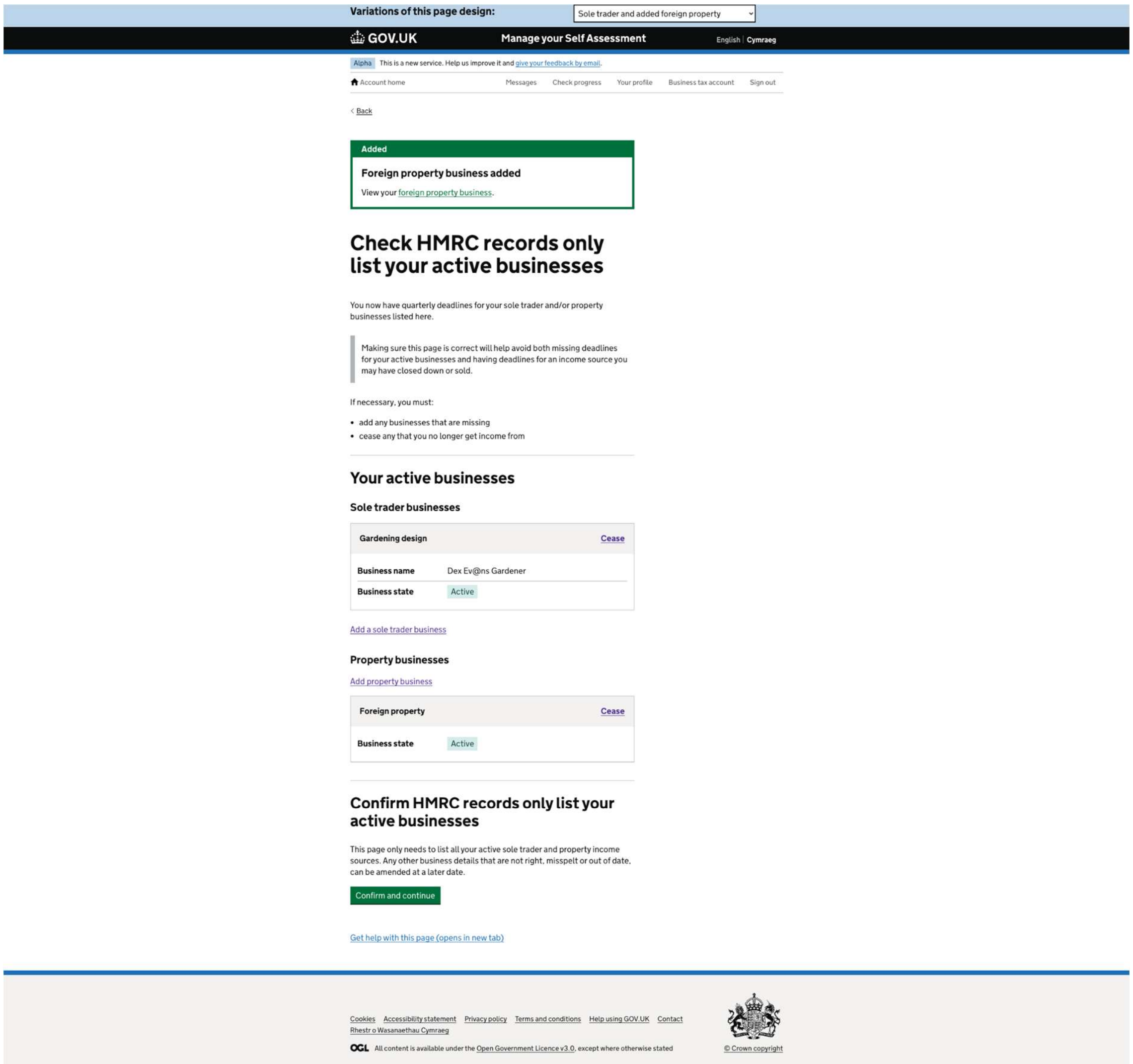
Step 1C – if a new UK property business is added the following screen will show as acknowledgement.



Note: the 'Completion' screen does not display when a user adds a property business. Confirmation the income source has been added is instead displayed at the top of this page and in the 'Your active businesses' section.

This does not mean that the new property business is within MTD straight away. Instead, under the 'latency period' rules, the new trade first has to be reported on a tax return. If the taxpayer wants to bring the new property business into MTD earlier they will need to do this via a separate step in the PTA/BTA or their agent can do so via the ASA (see https://www.gov.uk/guidance/use-making-tax-digital-for-income-tax/add-or-cease-income-sources).

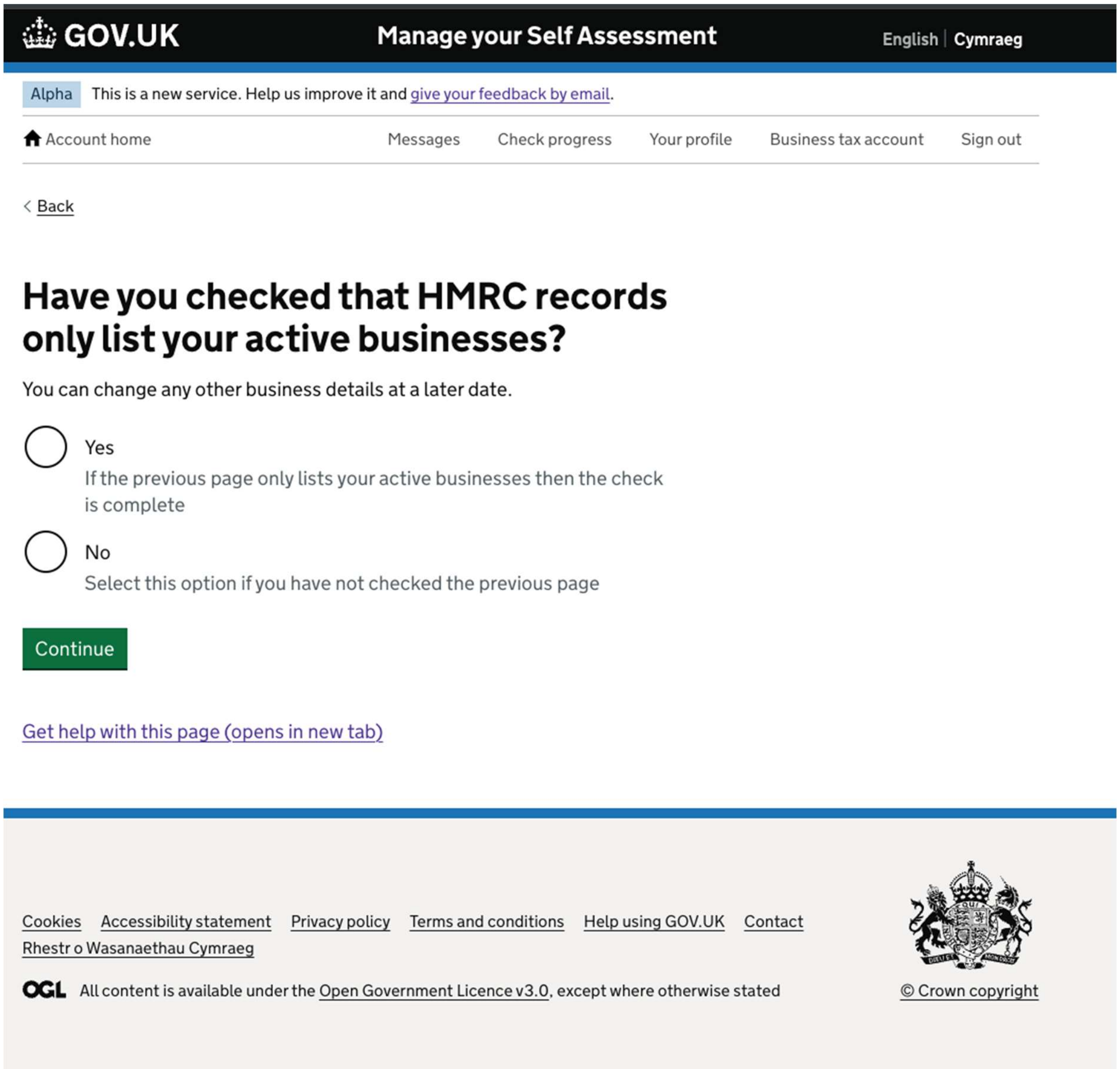
Step 1D – if a new foreign property business is added the following screen will show as acknowledgement.



Note: the 'Completion' screen does not display when a user adds a property business. Confirmation the income source has been added is instead displayed at the top of this page and in the 'Your active businesses' section.

This does not mean that the new property business is within MTD straight away. Instead, under the 'latency period' rules, the new trade first has to be reported on a tax return. If the taxpayer wants to bring the new property business into MTD earlier they will need to do this via a separate step in the PTA/BTA or their agent can do so via the ASA (see https://www.gov.uk/guidance/use-making-tax-digital-for-income-tax/add-or-cease-income-sources).

Step 2 – once the check has been completed, and all required businesses ceased or added, the following confirmation screen will display:



Step 3 – Completion page

GOV.UK

Sign out

Manage your Self Assessment

ENG | CYM

Account home

Messages Check progress Your profile Business tax account

Beta This is a new service. Help us improve it and give your feedback (opens in new tab).

Back

Check complete

You have confirmed that HMRC records only list your active businesses

What to do next

You now need to provide HMRC a quarterly update for each of your active sole trader and property income sources.

To do this, you need to:

- get software that works with Making Tax Digital for Income Tax
- find out what is due and submit your quarterly update(s)

Getting software

To submit your quarterly updates, you or your agent must have software compatible with Making Tax Digital for Income Tax. There are both paid and free options to choose from.

Find out about compatible software (open in new tab)

Submitting your update(s)

In your account you can see which quarterly updates are due and what information you need to provide. Then you must use your compatible software to:

- create digital records of your property and sole trader income and expenses
- send your quarterly update(s) to HMRC

Check your latest updates and deadlines

Continue

Get help with this page (opens in new tab)