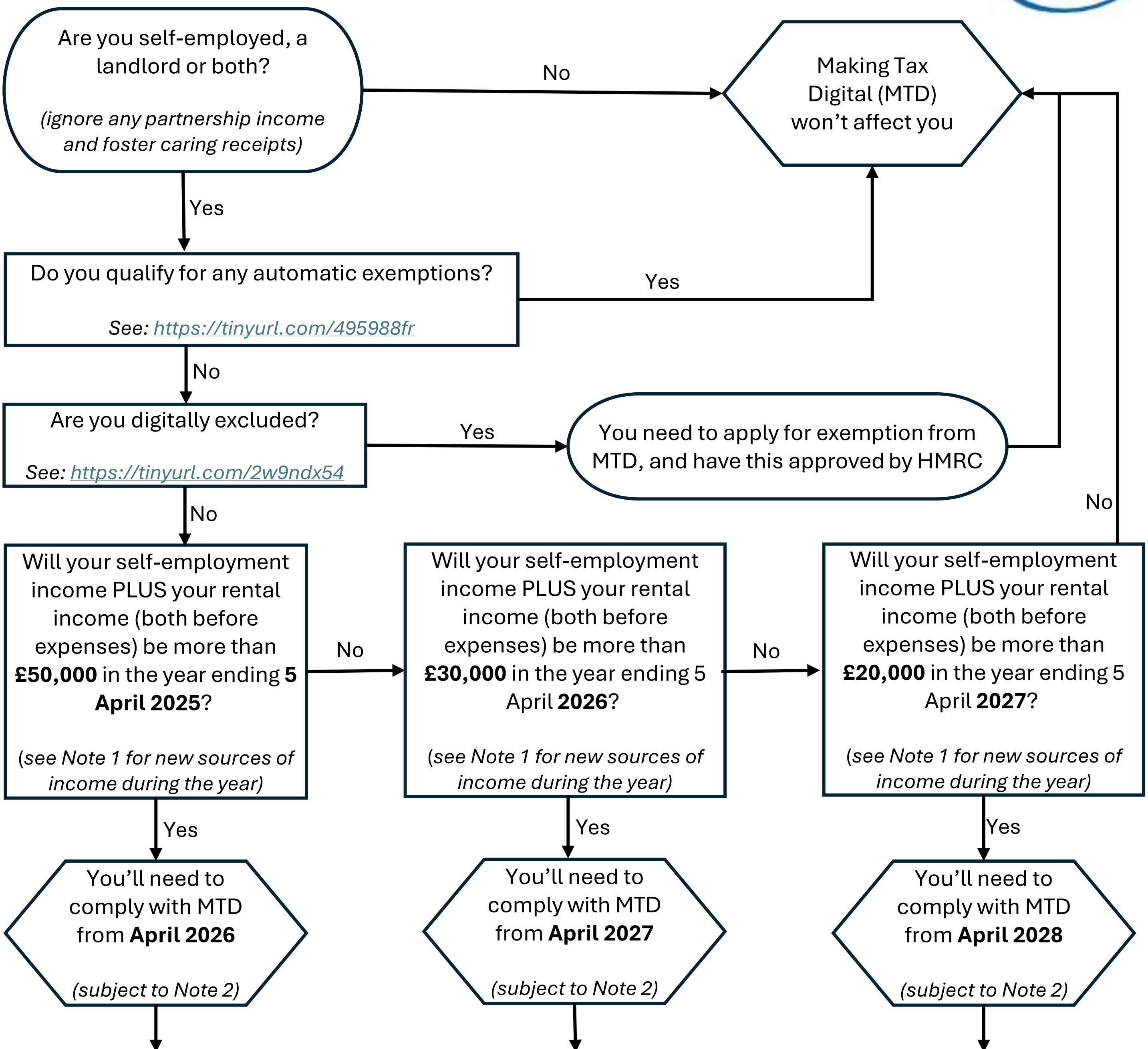
Will Making Tax Digital affect me?



Before your MTD start date, you’ll need to:

- **Understand what MTD involves:**
  - ATT’s YouTube explainer videos provide an overview of what MTD will mean for landlords (https://tinyurl.com/2a2jexn2) and for the self-employed (https://tinyurl.com/4sa77mye).
  - Our MTD homepage (https://www.att.org.uk/making-tax-digital-income-tax) offers lots of MTD resources, including a list of Frequently Asked Questions.
  - HMRC's MTD campaign page (https://makingtaxdigital.campaign.gov.uk) provides an introduction to MTD and some essential resources.
- **Choose software:**
  - HMRC publish guidance on choosing MTD software (https://tinyurl.com/yvjpdhx5) and a MTD software finder tool (https://tinyurl.com/46pp6n2s) to help find suitable products.
- **Consider using a bookkeeper and/or tax adviser if you want help with your tax compliance**
  - You can find qualified ATT members via our Find an ATT Member service (https://tinyurl.com/kaffw8dj).
- **Register for MTD:**
  - HMRC won't register you for MTD, so make sure you sign up before your MTD start date (https://tinyurl.com/4969ka89).

Note 1: new sources of income

If you start a new self-employment or start receiving rental income part-way through one of these tax years, you will normally need to scale up the income as if you'd received it for a full 12 months when comparing it to the £50,000/£30,000/£20,000 MTD threshold.

Eg John starts a new self-employment on 1 October 2025, earning gross income of £20,000 in the six months to 5 April 2026. This would be scaled up to £40,000 when comparing it to the MTD threshold for the tax year ended 5 April 2026, so John will need to comply with MTD from April 2027.

Note 2: non-UK residents

If your MTD start date is expected to be April 2026, but you are non-UK resident in 2024/25 or expect to be non-resident in 2026/27, you may qualify for a deferral for MTD obligations until April 2027.