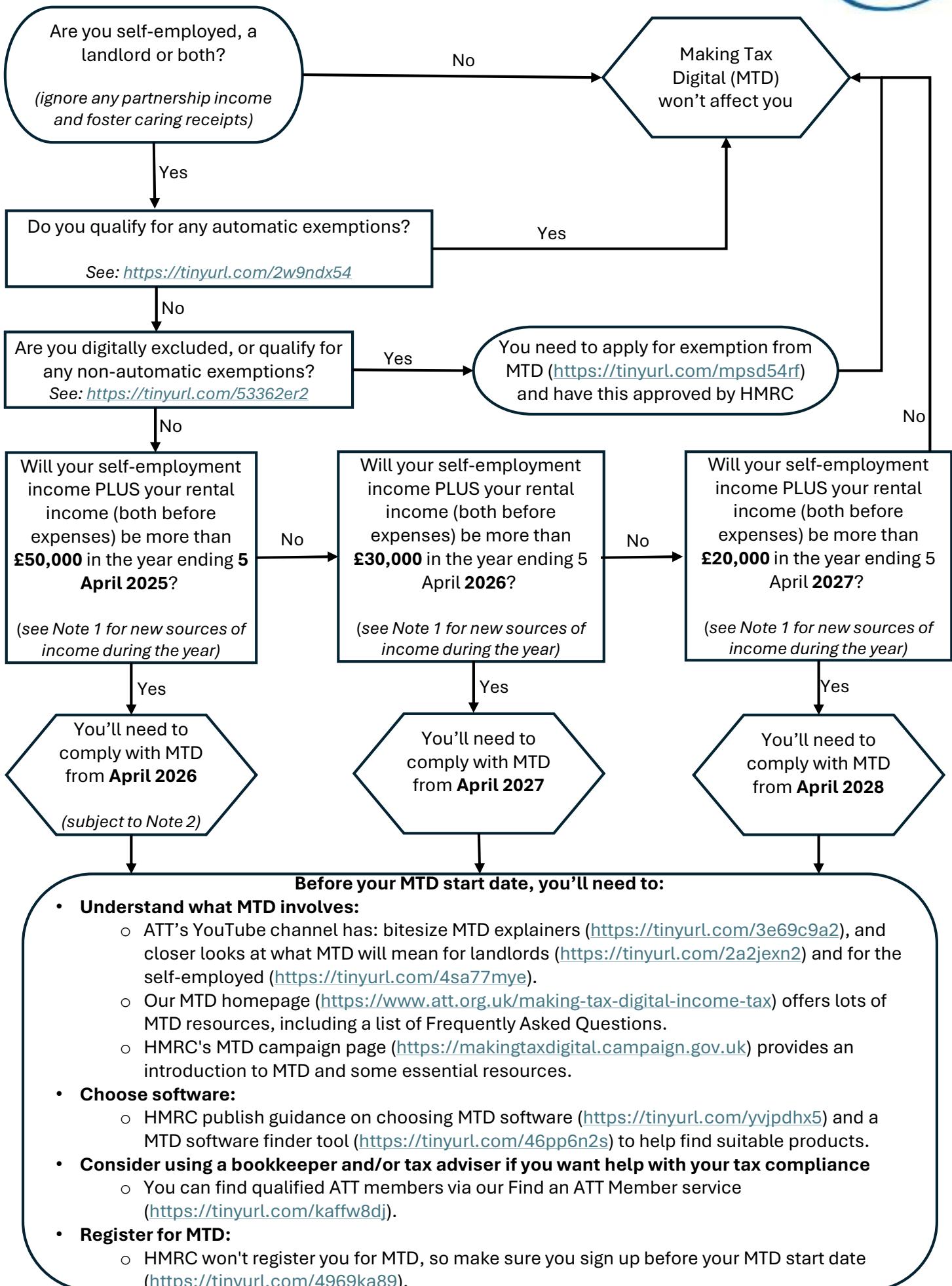


# Will Making Tax Digital affect me?



#### 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 6 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.

If you filed "SA109" non-residence pages with your 2024/25 tax return and expect to do so again in 2026/27, the deferral should apply automatically – see <https://tinyurl.com/4dzthnm3>. If you didn't file non-residence pages in 2024/25, but expect to in 2026/27, you'll need to apply for the deferral – see <https://tinyurl.com/3zk2pyv3>.