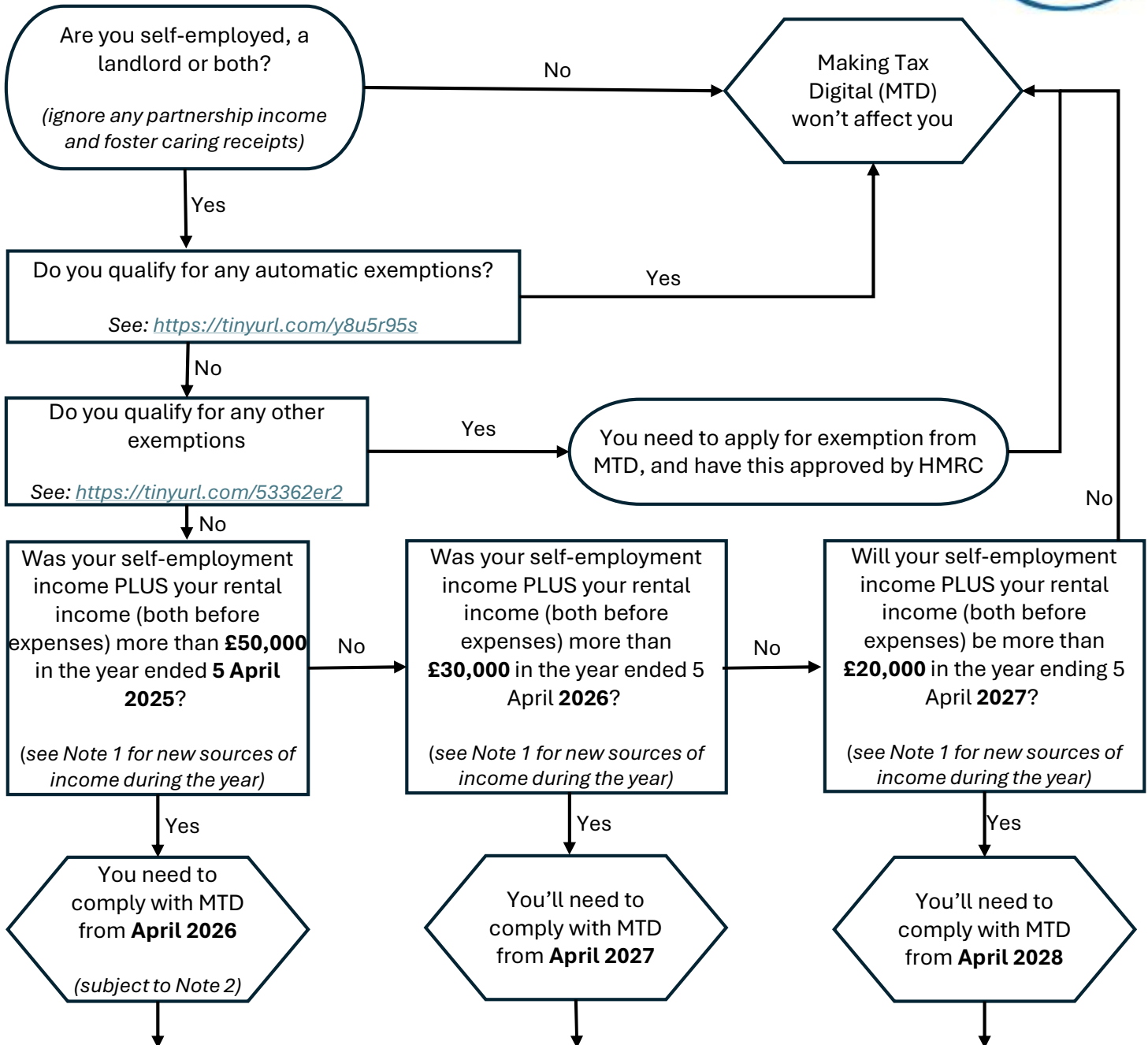


# Will Making Tax Digital affect me?



## Before your MTD start date, you'll need to:

- **Understand what MTD involves:**
  - ATT's Bitesize MTD explainer videos (<https://tinyurl.com/3e69c9a2>) and our tailored MTD videos 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/yvjpgdhx5>) 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 ready for 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.

If scaling up based on days/months doesn't give a fair result (eg seasonal trades), you can use another method if it gives a more accurate and reasonable outcome.

#### Note 2: non-UK residents etc

If your MTD start date is April 2026, but you were: 1) non-UK resident in 2024/25; or 2) expect to be non-resident in 2025/26 or 2026/27; or 3) expect to need to file 'SA109 pages' (see <https://tinyurl.com/yzfxa47n>) for another reason in either 2025/26 or 26/27 then you may qualify for temporary exemption from MTD until April 2027. See <https://tinyurl.com/2w9ndx54>.