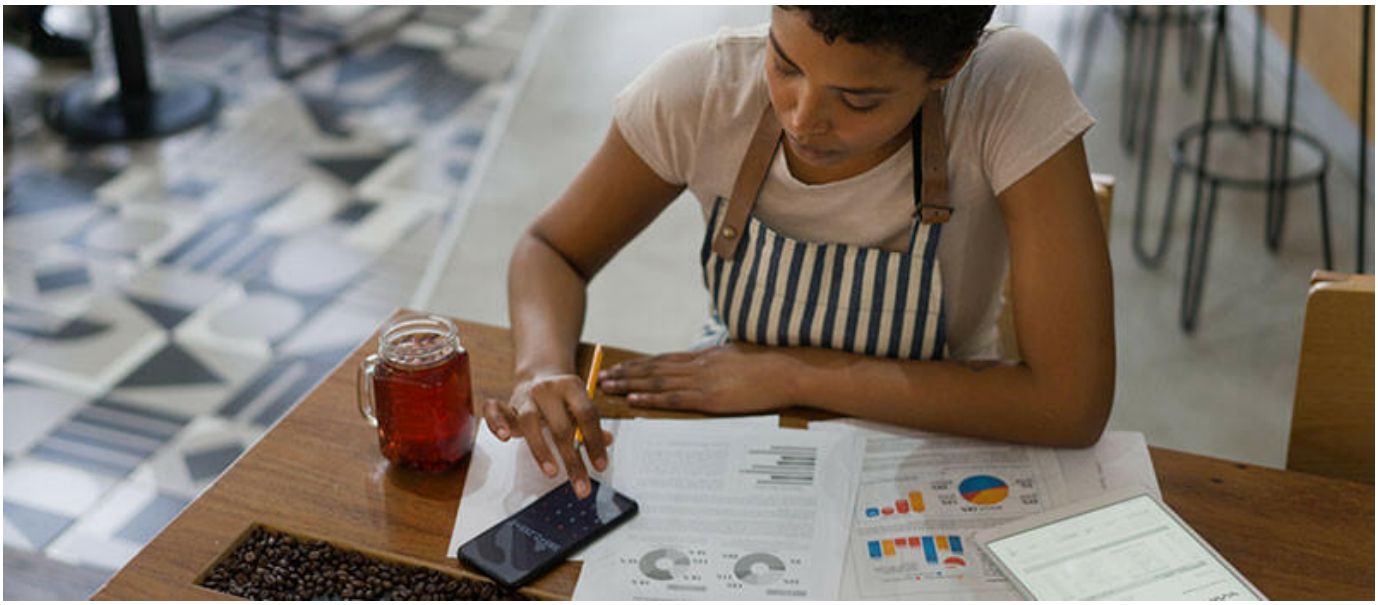
Making Tax Digital survey

General Features | Personal tax | OMB | Indirect Tax



22 June 2023

The CIOT and ATT have released a members survey on Making Tax Digital for Income Tax Self Assessment, and we would like to hear your views.

Following various surveys on Making Tax Digital (MTD) for both Income Tax Self Assessment (ITSA) and VAT, the CIOT and ATT have jointly launched a new survey, seeking your thoughts on MTD for ITSA following the December 2022 announcement that it will now become mandatory in April 2026 and 2027 for businesses and landlords with incomes of £50,000 and £30,000 respectively.

The survey is an opportunity to hear views from members as to the starting date and threshold changes, and whether they will help to allay any concerns amongst the profession. One issue of particular interest where members' views would be welcome relates to those businesses and landlords earning less than £30,000, whether MTD for ITSAshould apply to them, and how it should apply if so. The CIOT and ATT are currently taking part in a series of discussions with HMRC on this matter, and others, such as multiple agents, which continue to cause concern. The survey also briefly asks for your experiences on MTD for VAT, now that it has

become ‘business as usual’.

The responses from these surveys enable us to gather members’ views and experiences, giving our discussions with HMRC and ministers greater authority and context.

The survey can be found on the CIOT website (see www.tax.org.uk/MTD_ITSA_survey) and the ATT website (see www.att.org.uk/MTD_ITSA_survey) and should take no more than five minutes to complete. Thank you for your input.

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