Making Tax Digital readiness: ATT resources

Briefings



18 February 2025

We share details of the many ways you can join us to learn more about Making Tax Digital for Income Tax!

Making Tax Digital for Income Tax(MTD IT) is due to take effect from April 2026. It will represent a fundamental shakeup of how affected taxpayers and agents interact with HMRC, and each other.

To assist members in getting ready for this change, the ATT has produced a number of resources, all of which can be accessed from our MTD IT hub (see tinyurl.com/ew5sme7r).

These include a concise FAQs document to help taxpayers and agents understand what MTD IT will mean for them (see tinyurl.com/2smb396t).This covers a range of issues, including who will be included in MTD and when, what exemptions are available, and how digital record keeping and reporting will work in practice. This is

very much a living document, which we will continue to update as we receive more information.

A key focus for many ATT members will be how to get their clients, and their practice, ready for April 2026. To help with this, we have published a 'Get ready guide' for agents setting out key information and practical tips (see tinyurl.com/28me52rr). Our Director of Public Policy, Emma Rawson, also wrote an article for Tax Adviser in October 2024 'MTD for income tax: How to get your practice ready'.

One of the key readiness steps that members might want to consider is joining HMRC's MTD IT testing programme, which is due to expand in 2025/26. Emma recorded a *Tax Adviser* podcast with Rebecca Benneyworth last year, where Rebecca shared her experiences of testing so far. We recorded a follow-up interview last month to check in on how things have been going in the interim. She has a lot of useful tips and advice – and it's well worth a listen if you are considering signing up! You can find *Tax Adviser* podcasts wherever you listen normally to your podcasts, or at www.taxadvisermagazine.com/podcasts.

Demand for technical training sessions on MTD IT continues to grow, and we have a number of events lined up. Emma and David Wright (ATT Technical Officer) a representing a webinar for the North East England Branch on 8 April (see tinyurl.com/y8mt2tku). MTD will also be a key topic at this year's ATT Annual Conferences, where we will be joined by a HMRC representative for a deep dive into the requirements and practicalities (see tinyurl.com/yc5vauan). As in previous years, there will be a choice of in-person or online sessions for the conferences, and we hope to see many of you there.

In the coming year, we will be looking to develop and expand our support to members to help them navigate this change. If you have any suggestions as to what would be most helpful, please send these to atttechnical@att.org.uk.