Making Tax Digital: what’s in the pipeline?

Briefings



28 March 2025

Making Tax Digital for Income Tax (MTD) is now only a year away, taking effect for the first landlords and sole traders from April 2026. MTD represents one of the biggest changes to Self Assessment since it was introduced. However, there is plenty of activity planned for the coming months to raise awareness of the change, and help agents and taxpayers get ready.

HMRC’s plans enter a new phase this month, with their first ever MTD communications directly to taxpayers. From April, HMRC are writing to those they believe may be in scope of MTD based on the information in their 2023/24 tax returns. In March, HMRC also emailed agents who they believe may have clients in scope. Copies of the communications can be found on the ATT website.

You can also expect to hear more about MTD through the mainstream media. HMRC is planning publicity in trade publication, as well as radio and Spotify adverts. These will be focused on the construction industry initially, but branch out to more sectors

over time.

The ATT is ramping up its readiness messaging and support for agents. In this month's Tax Adviser is 'Countdown to Making Tax Digital', an article by our Director of Public Policy Emma Rawson and Technical Officer David Wright, on the fundamental requirements of MTD, and how to prepare your practice and your clients. The 'Spotlights' section also sets out the different ways we engage with HMRC on MTD.

On the evening of Tuesday 8 April, Emma and David are presenting a webinar for the North East branch on 'Making Tax Digital: the essential guide for agents'. You can book your place or catch up with the recording at tinyurl.com/y8mt2tku. MTD will also be a key focus of the ATT Annual Conferences this year, where we'll be joined by HMRC representatives. You have a choice of two online sessions on Tuesday 10 June and Thursday 19 June, or a face to face session at our Monck Street office on Wednesday 25 June. To book your place, go to the ATT website.

Keep an eye out for the latest development's on the ATT's recently revamped MTD hub. If you have any suggestions as to what would be most helpful in the move to MTD, please send these to atttechnical@att.org.uk.