Want more technical detail on MTD? ATT’s online resources can help

Briefings



23 September 2025

The ATT technical team have noticed a shift in member focus when it comes to MTD. Based on questions submitted to our technical team, members appear to be moving on from the general concepts to now thinking about MTD on a practical level. ‘What will MTD mean for this client?’ ‘How will I make the process work for that client?’

To support members in understanding MTD at this more detailed level, the ATT has published a list of frequently asked questions (see tinyurl.com/2kxkdeap). These aim to cover more complex issues, such as:

- What happens if an amendment to a tax return tips a client over (or under) the MTD qualifying income threshold?
- If a client’s sole trade or property income source ceases between 2024-25 and expected mandating in April 2026, do they still need to register for MTD?
- Do my client’s original digital records have to be updated if I correct a mistake in them using my agent software?

The Technical FAQs complement our mainstream MTD FAQs, which are aimed at helping taxpayers to understand the basics of MTD. Both resources are updated regularly based on our ongoing work with HMRC and questions submitted to the technical team.

Discussion groups and more

The ATT's monthly MTD peer-discussion groups have proven very popular. These one-hour Zoom sessions enable attendees to share tips and practical advice on getting ready for April 2026 and talk about experiences with clients and software. They've also been invaluable to the technical team in helping us to understand members' concerns, which we regularly share with HMRC, and as a source of content for adding to the FAQ resources. Our initial six-month trial has been extended, so do consider signing up for future sessions.

The technical team also recently held an online Technical Q&A session, taking questions from the audience on some of the more complex areas of MTD. We'll be updating our FAQ pages with issues raised on the day which may be of wider interest.

Finally, bringing things back to basics, we've created two YouTube videos aimed at the public, which cover the fundamentals of MTD for landlords (see tinyurl.com/56rzkm8r) and self-employed individuals (see tinyurl.com/eczbmyjm), addressing who it affects, when it applies from, and what's involved. You might find these helpful to share with affected clients as a summary of what MTD will involve.