LITRG urges digitally excluded to consider MTD exemption

Briefings



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The Low Incomes Tax Reform Group (LITRG) is encouraging taxpayers who can’t manage their tax affairs online and are due to start using Making Tax Digital (MTD) for Income Tax to check whether they can claim an exemption from the initiative.

This follows HMRC’s publication of new guidance for people who are digitally excluded, setting out how they can obtain an MTD exemption. This is in addition to automatic exemptions already in place for certain groups, including for people without a National Insurance number. Digitally excluded taxpayers will need to submit an exemption application by phone or post and should receive a response within 28 days.

LITRG is also urging taxpayers already exempt from MTD for VAT to check with HMRC that their exemption will be extended to cover the income tax programme.