

Strength in depth: New Making Tax Digital resources from the ATT

Briefings



20 February 2026

As the 'go-live' date for Making Tax Digital for Income Tax (MTD) draws nearer, the ATT technical team has been busy producing new guidance and content to help agents and taxpayers understand the new regime and prepare for it.

The latest addition to our '[How to guides](#)' covers [MTD exemption cases, when and how to apply](#). This breaks down the available exemptions between temporary deferrals and longer-term exemptions, and separates those which apply automatically from those where an application to HMRC is needed.

That detail has been carried across to our [MTD Frequently Asked Questions](#) resource, which contains up-to-date guidance on the fundamentals of MTD, aimed at both agents and unrepresented taxpayers.

Our [MTD Technical FAQs](#) are aimed mainly at agents, covering more complex and niche scenarios. Many of these are based on members' queries, which can require

collaboration between our technical team and HMRC to resolve. New content includes guidance on allowable deductions for software costs and agents' fees in connection with MTD, and interactions between MTD and claims for relief under the Foreign Income and Gains regime. We have also explained the implications of incorporating a sole trade or property business, or converting to a partnership, before the expected MTD start date.

Some niche FAQs recently added include how parental settlement income is treated for MTD purposes, and what MTD will mean for divers whose income is paid under PAYE, but who are treated as self-employed under the Income Tax (Trading and Other Income) Act 2005 s 15.

For unrepresented taxpayers, we have produced a simple ['Will Making Tax Digital affect me?' flowchart](#) to help explain whether and when MTD might apply. We have also launched a series of [MTD Bitesize Explainer videos](#) on YouTube, with topics ranging from the fundamentals of MTD to software options and the benefits of seeking professional advice. The Bitesize Explainers join our existing YouTube videos on [MTD for landlords](#) and [MTD for the self-employed](#). Please share these with any clients or contacts who may benefit from a 'back to basics' guide to MTD.

To help members as they prepare for MTD and start supporting clients through the first mandation phase, we have extended our highly successful monthly [MTD peer group discussion groups](#) through to May. These one-hour virtual drop-in sessions are supported by the ATT technical team but are member-led, allowing attendees to discuss their experiences of getting to grips with MTD, and share tips and recommendations. Hot topics so far have included software choices, getting information in place for digital record-keeping purposes, and fee arrangements.

The ATT's MTD resources are available via our [MTD landing page](#). Please share this with anyone who might find it helpful. The technical team welcomes technical queries on MTD, as well as suggestions for new ways to help support agents and taxpayers with the transition. Please contact atttechnical@att.org.uk with any suggestions.