Making Tax Digital for Income Tax: new resources

OMB Personal tax Property Tax

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ATT and LITRG publish new resources to help taxpayers and agents get ready for Making Tax Digital.

April marks a watershed moment for the tax profession: after a protracted lead-in, Making Tax Digital (MTD) for Income Tax is finally here. As mandation beds in, advisers will be navigating not only new compliance obligations but also the inevitable client questions that follow a change of this scale.

Recognising this, the ATT and the Low Incomes Tax Reform Group (LITRG) have developed a suite of practical guidance and resources designed to smooth the transition for both agents and unrepresented taxpayers.

The ATT's MTD resources can be accessed from our dedicated landing page (tinyurl.com/2mu9b6a5). These include two popular sets of FAQs. The first covers

MTD at a relatively high level (good for brushing up on the basics and sharing with clients), while a second collection of 'technical FAQs' goes into more complex areas. We also have practical toolkits and 'how to' guides on agent readiness and the Agent Services Account, as well as a handy summary flowchart to help taxpayers understand whether MTD might apply to them, and when. A recent addition to our MTD resources is our 'bite size explainers' – short YouTube videos looking at key aspects of MTD, which again can be shared with clients and contacts.

Our monthly MTD peer-discussion groups have been extended until May and could run beyond this, depending on appetite. If you have not attended one before, they are a great way to speak to your peers about tips and practical advice on MTD. On 24 February, we also held the third in a series of virtual Q&A sessions, which attracted more than 1,100 registrations. Members of the ATT technical team provided a brief update on recent MTD developments before taking questions from the audience on all things MTD. The recording from the latest Q&A session is available from our landing page.

Finally, we continue to engage with HMRC on practical issues relating to MTD, and we encourage any members encountering issues to contact the ATT technical team at atttechnical@att.org.uk.

LITRG's MTD information hub has been designed to provide taxpayers who are unable to afford professional tax advice with free, clear and practical guidance on the new rules.

The hub comprises 12 guidance pages covering the whole MTD journey, from the basics of who the regime applies to through to the end of year tax return process. It includes worked examples illustrating how the new rules will work, as well as practical checklists and FAQs. All of the hub content is aimed at the unrepresented taxpayer and is written in plain English, with links to further help if needed. The hub has been well received, attracting praise from HMRC stakeholders, and has even been linked to from BBC news.

While aimed at the public, the hub may also be a useful signposting tool for advisers.

You can find the LITRG information hub at: tinyurl.com/4vwpx7bc.

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