

Technical spotlight: MTD Professional Bodies Issue Escalation Group

Briefings



22 April 2026

Making Tax Digital (MTD) for Income Tax became compulsory for the first taxpayers in April and represents a significant change in how those taxpayers, and their agents, interact with HMRC and each other.

The ATT and CIOT, along with other professional bodies, continue to receive a significant amount of queries and feedback from members regarding practical and policy aspects of MTD. The MTD Professional Bodies Issue Escalation Group was established to enable professional bodies and HMRC to better identify key themes and address them in a more efficient manner.

Prior to the formation of the group, there was no single, structured route for professional bodies to collectively feed insight and member-driven issues into HMRC. Instead, queries and concerns were typically raised informally or through ad hoc contact with individual HMRC officials.

This fragmented approach created several challenges for all involved. Without a coordinated process, knowledge levels remained uneven across professional bodies, meaning some organisations already held answers or clarifications that others were still seeking. This resulted in repetitive or overlapping queries being sent to HMRC, increasing the burden on its limited resources and contributing to slower response times. The absence of any shared prioritisation or triage mechanism also meant that urgent or cross-cutting matters risked being missed or not surfaced in a timely way.

We therefore faced a shared problem: without a more joined-up, transparent and strategic route for raising issues collectively, we limited our ability to support members effectively and reduced the efficiency and clarity of our engagement with HMRC. To address this issue, the ATT, with HMRC's support, proposed setting up a new cross-professional body group – the MTD Professional Bodies Issue Escalation Group.

The group was established in February and includes representatives from all the main tax and accountancy professional bodies, including ATT, CIOT and LITRG. It is chaired by Emma Rawson, Director of Public Policy at the ATT.

A shared spreadsheet is used to compile queries or issues that professional body representatives have received from their members. The group meets virtually once a fortnight to discuss the latest additions to the sheet, share any knowledge or insight they may have, and triage those issues which need to be raised with HMRC. Issues to be raised are prioritised based on the number of taxpayers likely to be impacted, the severity of that impact and when it is first likely to be felt.

This content is shared with HMRC after each meeting. When received, HMRC responses are circulated to the group and discussed at the next fortnightly meeting.

To date, the group has raised over 30 separate queries or issues with HMRC and is starting to see some of them resolved. The responses received are used to enhance our guidance and support for members, for example by adding to the FAQs accessible from the [ATT's MTD landing page](#).

As we move towards the first quarterly update filing deadline in August, we expect that the group will continue to be kept busy with queries and feedback. If you have anything you would like to raise, please email the ATT technical team (atttechnical@att.org.uk) or the CIOT technical team (technical@tax.org.uk).

Emma Rawson