

Making the most of the ATT's MTD resources

Briefings



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Making Tax Digital for Income Tax (MTD) became compulsory for the first wave of taxpayers this April. As MTD moves from theory into reality, members will continue to uncover questions and practical issues. To help with this, the ATT is continuing to update and extend our support and resources.

These can all be accessed from our dedicated landing page on the ATT website at: tinyurl.com/4tuyfzpm

Resources include two sets of FAQs: one covering MTD at a relatively high level, suitable for brushing up on the basics and sharing with clients; and a second set covering more complex areas. These FAQs will continue to be updated as we receive more queries and HMRC provides additional clarification.

Other resources include guidance on digital readiness and Agent Service Account (ASA) tips, tackling common misunderstandings and practical problems encountered

by agents. We also have guidance on exemptions and how to apply for them, alongside deep dives into topics such as record-keeping requirements and reporting relaxations for joint property owners.

The ATT has also produced a range of explainer videos, including our 'bite size explainers' – short YouTube videos covering key aspects of MTD which can be shared with clients and contacts.

The ATT's monthly MTD peer discussion groups have been extended until August to cover the first quarterly reporting deadline. These informal sessions are facilitated by members of the ATT's Technical Team but are not traditional webinars. They are member-led discussions providing an open forum for attendees to share practical concerns around MTD, exchange ideas and support one another with tips and advice.

The sessions are open to all, although they are most likely to benefit those working in smaller firms. They are free to attend and hosted via Zoom. More information, including registration details, is at: tinyurl.com/y2bvrk4x.

Finally, we continue to engage with HMRC on practical MTD issues and encourage members encountering issues to contact us at: atttechnical@att.org.uk.