# In the news: December 2026

Briefings

December 2026




27 November 2026

Coverage of CIOT and ATT in the print, broadcast and online media

The government has just consulted on whether businesses should make four tax payments a year. The ATT has already urged it not to proceed… The CIOT says thecollection mechanism is “poorly understood, prone to errors and limited in what it could achieve”.

*The i, 23 September*

---

Emma Rawson, at the ATT, warned [software] was a “real area of concern” for those being caught by new MTD rules. She said: “If taxpayers inadvertently pick the wrong software for them, they could be in for a surprise when they try to file their tax return and find it cannot do it.”

*Telegraph, 9 October*

---

It will be essential that the new code of practice provides robust safeguards and clear protections for taxpayers.

*ATTs Autumn Murphy in The i onproposed powers for HMRC to deduct unpaid tax directly from bank accounts, 29 October*

---

It is disappointing that HMRC data constraints prevent automated repayments further back, but it is positive that taxpayers can take steps to rectify earlier years if they identify they have been affected.

*LITRGs Antonia Stokes in The Express on state pension tax errors, 1 November.*

---

It marks stage one of the three-phase Making Tax Digital for Income Tax programme HMRC is bringing into effect across the next three tax years, the CIOT explains. Sole traders and landlords with a qualifying income of £30,000 for the 2025 to 2026 tax year will need to start using the system from April 6, 2027.

*The Express on key deadlines approaching in MTD, 3 November*

---

The cost to government is only part of the picture. Taxpayers may also face extra costs, such as having to pay for software to file quarterly updates and year-end tax returns, or for extra advice to help them comply with the rules.

*Laura Cumins of LITRG in the Telegraph on the costs of MTD, 8November*