

## Making Tax Digital

1 June 2017

Contrary to popular belief, Making Tax Digital (MTD) is not dead. Keep an eye out for developments, especially the 'launch' of the pilot later this month.

Along with numerous other measures (as reported above), the MTD clauses were removed from the Finance Bill and are therefore not part of Finance Act 2017. Removal of those clauses prompted claims and headlines that MTD has therefore been dropped or shelved. We do not understand that to be the case and, subject to the limitations caused by election 'purdah', it remains very much business as usual.

Other than the legislative delays caused by the general election, we understand the government's timetable to remain as previously announced, that is that compulsory record keeping and quarterly reporting will be mandatory for unincorporated businesses and landlords with combined turnover over £85,000 from 6 April 2018.

We also understand that the pilot is to continue, albeit that purdah restraints mean that the full scale 'launch' of the pilot will be delayed until after the election.

So, don't sit back and think MTD is going away. Continue the dialogue with your software providers and your clients. Even if (and it's a big IF) MTD does get deferred, the move to digital is inevitable, and as Lord Baden-Powell might have said – 'be prepared'.

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