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Guidance

Find out if and when you need to use Making Tax Digital for Income Tax

Check if you need to use Making Tax Digital for Income Tax to report your self-employment and property income.

From: **HM Revenue & Customs (/government/organisations/hm-revenue-customs)**

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Who needs to use Making Tax Digital for Income Tax

You need to use Making Tax Digital for Income Tax if all of the following apply:

- you're a sole trader or a landlord registered for Self Assessment (https://www.gov.uk/self-assessment-tax-returns/who-must-send-a-tax-return)

- you get income from self-employment or property, or both
- your qualifying income is more than the relevant threshold for the tax year — work out your qualifying income (https://www.gov.uk/guidance/work-out-your-qualifying-income-for-making-tax-digital-for-income-tax)

When you need to start using Making Tax Digital for Income Tax depends on your qualifying income within a tax year. If your qualifying income is over:

- £50,000 for the 2024 to 2025 tax year, you should've started using Making Tax Digital for Income Tax from 6 April 2026 — you can still sign up (https://www.gov.uk/guidance/sign-up-for-making-tax-digital-for-income-tax) or sign up your client (https://www.gov.uk/guidance/sign-up-your-client-for-making-tax-digital-for-income-tax), if you have not already done so
- £30,000 for the 2025 to 2026 tax year, you will need to use it from 6 April 2027
- £20,000 for the 2026 to 2027 tax year, you will need to use it from 6 April 2028

Partnerships will also need to use Making Tax Digital for Income Tax in the future. We'll set out the timeline for this at a later date.

You still need to submit a Self Assessment tax return (https://www.gov.uk/self-assessment-tax-returns/sending-return) for the tax year before you start using Making Tax Digital for Income Tax.

To sign up for Making Tax Digital for Income Tax you must:

- be registered for Self Assessment
- have submitted a tax return in the last 2 years

Check if you need to use Making Tax Digital for Income Tax

You can use our tool to check:

- if you need to use Making Tax Digital for Income Tax
- when you need to start
- if you may be exempt

You can also use this tool on behalf of someone else.

Before you start

The tool will ask you about the following tax years:

- 2024 to 2025
- 2025 to 2026
- 2026 to 2027

For these tax years you will need to consider:

- if you have submitted or will need to submit a tax return
- the sources of income you declared or will need to declare
- how much self-employment or property income you have received or will receive in each tax year

Check now

Who is exempt from Making Tax Digital for Income Tax

There are different reasons why you may be exempt from Making Tax Digital for Income Tax. For example, you could be exempt if you are digitally excluded.

> If you are exempt, you will not need to use Making Tax Digital for Income Tax but you must continue to report your income and gains in a Self Assessment tax return.

You can find out if you can get an exemption from Making Tax Digital for Income Tax (https://www.gov.uk/guidance/find-out-if-you-can-get-an-exemption-from-making-tax-digital-for-income-tax).

What to do if you need to use the service

If you need to use Making Tax Digital for Income Tax now or in a later tax year, you should follow the steps and sign up. For example, you will need to choose and authorise your chosen software or decide how your agent will act for you, if you have one.

You can find out what steps you need to take and sign up if you are:

- a sole trader or landlord (https://www.gov.uk/government/collections/making-tax-digital-for-income-tax-for-businesses-step-by-step)
- an agent and want to sign up a client (https://www.gov.uk/government/collections/making-tax-digital-for-income-tax-as-an-agent-step-by-step)

What will happen each tax year

HMRC will review your Self Assessment tax return and check your qualifying income each tax year.

If your income is above the relevant threshold HMRC will write to you, confirming that you need to start using Making Tax Digital for Income Tax by the start of the following tax year.

For example, to check if you needed to use Making Tax Digital for Income Tax from April 2026, we reviewed your 2024 to 2025 Self Assessment tax return. If your qualifying income for the tax year was over £50,000, you should've received a letter confirming you need to use Making Tax Digital for Income Tax.

> If you did not receive a letter, it is still your responsibility to check if and when you need to use Making Tax Digital for Income Tax, and make sure you are signed up and prepared to use it when you need to.

If you think you need to sign up because your qualifying income is over the relevant threshold, but you've not received a letter, you should:

- use the tool in this guidance to check if and when you need to sign up
- speak to your tax agent, if you have one
- check this with a relative or a friend, if they help you with your tax (https://www.gov.uk/help-friends-family-tax)

If you disagree with HMRC that you need to use Making Tax Digital for Income Tax

You should contact HMRC (https://www.gov.uk/find-hmrc-contacts/self-assessment-general-enquiries), if you do not think you need to use Making Tax Digital for Income Tax.

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