

A decorative pattern of various-sized triangles in shades of grey, blue, and green, arranged in a grid-like fashion.

Are you prepared for Making Tax Digital for Income Tax?

Webinar Questions

The following are some questions we have answered from our Making Tax Digital (MTD) for Income Tax webinar to help with further guidance on MTD for Income Tax compliance.

Question	Answer
Are self-employed subcontractors who are registered under the Construction Industry Scheme (CIS) included?	Yes.
Are limited companies included?	HMRC have confirmed that limited companies are not in scope for MTD for Income Tax.
Are quarterly reports aligned with VAT return dates?	Yes, they follow standard calendar quarters (March, June, September, and December).
Will the self employed still have to pay income tax on account for the following year?	There are no changes to the current payment of tax, payments on account are here to stay.
What happens if there are errors in the software and it does not agree with manual calculations?	<p>HMRC have stated that the development, maintenance and assurance of software is a very complicated business.</p> <p>Software companies work hard to ensure their products are accurate, reliable and deliver the service they are supposed to. Software is extensively tested before coming to market, however, inevitably some minor bugs and glitches occur, and they react to ensure that fixes and patches are deployed as quickly as possible. This is in line with their corporate responsibilities, maintaining consumer confidence and</p>



Question	Answer
	<p>protecting their brand and reputation. No software developer would want their products to fail. If such a scenario as you describe arose, and taxpayers are highlighting that a software product was not providing accurate calculations, then HMRC would provide the calculations, to ensure the information HMRC have provided is accurate and run diagnostic tests to ensure the calculations and processes are robust. HMRC would also work with the software provider to ensure they are undertaking similar tests and hopefully resolve quickly.</p>
<p>Will Azets convert digital rental records as received and VAT spreadsheets compiled from many invoices, then submit to HMRC for me, or must I submit all records in the correct software to HMRC myself?</p>	<p>Yes, we can do that. We will have different service offerings available to you tailored to your particular needs and preferences. Our aim is to make the process as frictionless and efficient as possible using best in class software.</p>
<p>I have income from a farm partnership and separately have personal income from property rental. As the accounts for these two are separate, do I have to merge the records quarterly to be able to submit the quarterly returns?</p>	<p>Your farm partnership is not within the scope of MTD. Depending on the level of rental income, that may fall within scope of MTD. You can check the qualifying income levels.</p>
<p>Will this impact members of a limited liability partnership (LLP)?</p>	<p>Only if they have qualifying income from personally owned property or a sole trade.</p>
<p>Are trusts and estates excluded from MTD?</p>	<p>Yes.</p>



Question	Answer
We run farm accounts as management accounts. Our tax return reports use all capital allowances, but our management accounts use a simpler depreciation/amortisation record. Can the MTD software help square that circle?	<p>Yes, we will be putting a number of farm clients through the HMRC Beta to establish the most efficient way of complying with MTD while still allowing farmers to obtain the information they need to run their businesses.</p> <p>Please note, if your farm is constituted as a partnership, you will not be in scope of MTD.</p>
If you are joint owners of a property and therefore joint landlords, how do you set the accounts for MTD, do you split the income and costs when putting info on the software?	Broadly yes. Each property owner will need to file their own quarterly submission for their share of income and costs. Please note, however, there is an easement which means you can elect to only report your share of income each quarter and catch up reporting of expenses in the final submission. This will make life easier for a lot of joint property owners.
Is foreign income in scope for MTD?	Yes.
Is partnership income in scope for MTD?	HMRC have confirmed that formal partnerships are not included in the scope of MTD for Income Tax currently, but they are likely to come in at some point.
Is income defined as the cash received or invoices?	That depends whether you use cash basis or accrual basis accounting. Most businesses traditionally use accruals basis meaning income is based on invoices.



Question	Answer
My husband and I own 4 properties jointly between us and my husband owns another property with his brother. Can all of this data be input into the same piece of software under one licence and then apportioned accordingly?	Each of you would be responsible for making a quarterly submission if your share of the rental income was above £50k. In this example, you would all require a licence but could take advantage of HMRC's easement and only report your share of revenue each quarter to avoid duplicating admin.
Do you have to show a breakdown of income and expenditure (e.g. if you have 3 properties, the income from each and the expenditure of each) or just the total income and expenditure?	HMRC have confirmed that you would submit quarterly updates for each business. For example, if you have three properties in the UK, these would constitute one property business. If you had properties abroad, this would be a separate foreign property business. If you have self employed income as a car mechanic, this would be one UK trade business. In your example, it would be the categorised summaries of income and expenditure in that quarter.
I have a small portfolio of rental properties, state pension and occupational pension, what software should I be using if I don't need a full accounting package?	One of the simpler accounting packages tailored for your small property portfolio is likely to be a good fit. These are low cost and simple to use. We will have further details of the various tailored solutions available later in the year as we test them through the HMRC Beta.



Question	Answer
What tax period will be used in April 2026 to determine if MTD applies?	HMRC have said that to come into MTD in April 2026, you will have more than £50,000 (gross) of qualifying income (income from self employment and income from property) declared in your 24/25 tax return.
If qualifying income is in joint names do two MTD records need to be used, particularly if each person also has sole qualifying income?	If the joint income is from a trading partnership, it is excluded from MTD. If it is jointly owned property, it is in scope and each individual will need to report their share each quarter, along with their sole qualifying income.
Does qualifying income include interest on deposit savings accounts held personally?	HMRC have confirmed that qualifying income is that from self employment and property only. Income from savings interest, dividends etc. will still be accounted for in your annual tax return, which will be completed in your MTD compatible software.
What is the lowest amount of revenue which will be in scope for MTD?	Currently, the lowest level of revenue that will fall into scope is for those earning above £20k of revenue. Individuals under that level of revenue will remain under self assessment.
I struggle with using technology and currently use physical paperwork to do my taxes, how will Azets support me and others like me?	The process will be different due to the requirements from HMRC, but rest assured we will continue to support you in a way that suits your need.



Question	Answer
I have a limited company from which I receive dividends annually, will the limited company also be included as a result?	If you have qualifying income that means you are in scope for MTD (either sole trade or rental income) then you will be required to report those figures quarterly. However, your dividend income is not in scope until the end of year final declaration. If all your income is via a limited company, you will not fall into scope for MTD for Income Tax.
What gets filed quarterly through the accounting software, is it detailed profit and loss (P&L) or just statutory format?	You can choose either the detailed pages you usually submit on your tax return today or high level three-line accounts showing revenue, costs and profit.
Currently, my tax return is completed and submitted by an accountant, how do they fit into this process?	We expect most of our clients will continue to want our assurance that the quarterly and annual submissions are prepared diligently and on time and will therefore provide a range of services to suit particular client needs. The annual MTD submission carries the same status as a self assessment tax return, we therefore expect to continue to review and submit these on behalf of the majority of clients.
What happens if your qualifying income is below the limit but due to a one-off payment you go over the limit?	Once your qualifying income goes above the limit, you need three successive years below the threshold to then opt out. Alternatively, if you cease trading or cease to own a property then you will fall out as of that tax year.



Question	Answer
I do bookkeeping for my clients and Azets deals with year ends for the limited companies and the self assessment submissions. If I need to keep property income/expenses and process the quarterly submissions for my (our mutual) clients, how will I deal with the year end? Will I provide the software used to Azets and they process the year end self assessment, or will I do a final submission just of the property income?	We work with many accountants and bookkeepers collaboratively throughout the year and plan to continue that work. Either you can prepare the quarterly update information, or you can provide the information to us, and we can complete the MTD elements. If you wish to prepare the property income and expenditure, then we would step in at year end and complete the final declaration.
Does qualifying income include employers' pension?	No, employers' pension is not in scope for MTD.
Does qualifying income include state pension?	No, HMRC have confirmed that qualifying income is that from self employment and property only.
How will I be able to submit mileage?	You can submit your mileage in the same way that you do now, just on a more frequent basis.
I have switched to Xero from spreadsheets. My VAT return in Xero is excellent and Xero is also linked to my bank account. Will other inputs, e.g. from property rental income, have to be linked to your MTD account from your agent for example to reduce administration and possible errors?	Xero can be used for multiple sources of income so you can continue to complete your VAT returns in your existing Xero subscription and incorporate any rental income, ensuring this is excluded from your VAT return. Speak to our specialist Digital Delivery team, Digital.delivery@azets.co.uk , who can help support in structuring your Xero in the most effective way.



Question	Answer
<p>Many will be concerned about the additional time/work involved to be compliant and will be looking to their accountant to do as much of this as possible assuming they have the tools to pass on the information to them efficiently. Is this going to put up accountancy costs or will the software have the opposite effect?</p>	<p>HMRC have stated they appreciate that this requirement will increase costs for taxpayers. Efficient use of software produces tangible benefits including time back to focus on running and growing your business, and offers up to date, accurate information and tax forecasts allowing business owners to plan ahead and make more informed decisions throughout the year. In our experience, these benefits more than outweigh the relatively modest costs of cloud software for the majority of businesses. We will have a range of service models allowing clients to choose how much of the quarterly work they do, or we do, modifying the cost of our service, but still providing assurance that their tax affairs are up to date and in order.</p>
<p>If you are mandated from April 2026, will that be for the tax year 26-27?</p>	<p>Yes, tax year 25-26 will continue under the current process.</p>
<p>Is HMRC going to require your income tax to be paid quarterly based on your return, much like your VAT return, with a final balance calculated from your end of year tax return?</p>	<p>Your quarterly updates will not result in a tax liability. You will only be provided with a tax liability at the final declaration stage.</p>
<p>Will the quarterly reporting include a CIS deducted to date for a taxpayer in the construction industry, or will this only be included at the end of the financial year?</p>	<p>The CIS deducted to date will be reported on a quarterly basis.</p>



Question	Answer
As a self-employed trader, can I use several personal bank accounts, or do I need to use one personal bank account or set up a business account? How will the system recognize what is personal and what is business?	We always recommend segregation of personal from business accounts. This provides a simpler, faster quarterly processing flow and a clear audit trail should HMRC enquire into your affairs.
If a rental property is joint, is the threshold of £50K the total income for the property which is then split, or over £50K for each person? For example, if the total was £60K income, this is then £30K for each joint owner, would this need to be reported?	The thresholds to decide what is in scope are based upon your share of revenue. If your share is above £50k then you will be in scope from April 2026.
Will we need to apportion costs between quarters? For example, I currently charge annual insurance as a single payment, I don't apportion monthly.	We recommend that the quarterly submissions should be as accurate as possible to give a more representative forecast of tax due. We would therefore recommend accounting for costs for the period they relate to.
Do the £50k, £30k and £20k limits only apply to trading income (self employed or rental income) or also to dividend income?	The limits apply to only sole trade revenue and rental income. If the total of those sources are above the thresholds you will be in scope for MTD. Your dividend income is not reportable quarterly and will only be reported to HMRC annually at the final declaration stage.
Does income mean after tax or turnover?	HMRC have confirmed that this would be gross income, so turnover rather than profit.



Question	Answer
Do my wife and I have to file separate quarterly updates for joint income?	HMRC have confirmed that joint property owners are individual taxpayers in their own right. As such they would have to meet their obligations separately, they would both submit quarterly updates and complete their tax return in MTD compatible software.
Do we absolutely need a new software? Can't we just send our figures to you, so that you can put them in your software?	If you do not want to use software, then we will cater for that. You can send us your transactional information, and we will process and submit quarterly on your behalf.
Will the current tax paid on account system still be in place?	There are no changes to the current payment of tax.
What is the cost of Xero?	Xero pricing can be found on their website. It will depend on the level of licence you require. We provide the full range of Xero and other complementary business software at preferential rates to our clients.
Is it possible that a jointly owned property could result in just one owner falling in scope for MTD?	Yes, depending on the revenue split. If the split is 90/10 then one owner could fall into scope.
If I provide a spreadsheet to my usual Azets contact, would they transfer this on to a software for me to comply with MTD?	We will provide a range of services to suit your requirements. If you would like us to complete and submit your return, we will be able to do that.



Question	Answer
What help is available to help landlords to start using software, such as Xero? How can Azets help?	Azets have a dedicated Digital Delivery team to support clients and upskill them on relevant pieces of software. Reach out to us direct via email to Digital.delivery@azets.co.uk and we can assist with implementation and set up, as well as ongoing support.
If the quarterly figures are due on the 7 th , what is the reporting period?	Reporting periods will be 6 April to 5 July and due on 7 August and follow that pattern for each quarter. You can also switch to calendar quarters if you wish (1st Apr to 30th June), but the deadline remains the same.
Is the information submission similar to VAT submission?	If you are already reporting quarterly for VAT on MTD compatible software, you are likely already completing most of the quarterly requirements. If you are unsure, please speak to us at makingtaxdigital@azets.co.uk
Where a couple share a property portfolio, is it possible to run a software programme to log all income and expenditure and then submit to two MTD accounts, or will they need to run two lots of software?	They will need two licences but with Azets preferential pricing the monthly outlay will remain below the RRP.
For landlords, is qualifying income inclusive of relief for finance costs, or is qualifying income gross before finance cost relief?	Qualifying income is gross income prior to any cost deductions. This applies to landlords as well as sole traders.



Question	Answer
My income & expenditure data from managing estate agents comes as pdfs, how would this comply with MTD?	The PDF information will need to be processed via an appropriate accounting software such as Xero. We are here to help streamline your processes to reduce any burden.
Does MTD mean that Azets will no longer submit my tax return?	Azets can absolutely continue to submit your tax return, we will have a number of options available to you regarding how much you would like to be involved in the process and how we can work together to ensure your compliance with MTD.
Can Azets only help check my returns if I use Xero software?	No. While the majority of the solutions we intend to offer will have Xero as the main component, we recognise we need to meet a wide range of client needs and preferences. We will therefore be offering a range of services that will cater for use of software other than Xero.
Will there be penalties for late quarterly submissions?	During BETA testing there are no penalties for late submission. For go live the new penalty regime is a penalty point based system. Financial penalties will arise for continual late submissions.
I understand the MTD thresholds are income only but do the quarterly returns include expenses?	Yes, the quarterly updates will include revenue, costs and the resulting profit or loss.
Are the costs of MTD an allowable cost?	Yes, the costs of MTD are an allowable expense.



Question	Answer
The invoice limit works well for small businesses with a small number of high value invoices but what about a business that has a large number of low value invoices? Will we still be able to produce our own invoices?	Yes, you will be able to create your own invoices. There are technology partners available to help streamline your processes to make the transition to cloud accounting as smooth as possible. Please reach out to our Digital Delivery team by email to Digital.delivery@azets.co.uk who are on hand to support.
What about concerns of security of cloud-based systems?	Cloud accounting is more secure than traditional accounting methods as there is no requirement to transfer data between your business and your accountant. Most cloud accounting providers take great measures to ensure your data is safe, including backup power supplies, firewalls, data encryption software and regular, third-party security audits. Xero, our strategic partner, is ISO27001 certified.
Can you register for MTD in 2026 if your income is less than £50k?	You can voluntarily register for MTD provided you have qualifying income from either sole trade or rental properties.
I keep my accounts in Excel; will I have to change?	We recognise that some clients will prefer to keep maintaining records in Excel. While we do not recommend this practice given the substantially increased risk of errors in the quarterly MTD reporting regime, we will provide a range of services including for clients using Excel.

Question	Answer
Is the £50k in scope income based on the 24/25 income level?	HMRC have confirmed that they will write to taxpayers to confirm that they have met the qualifying income threshold and will be coming into MTD. For April 2026, this will be based on the declared income for the 24/25 tax year, due by 31 January 2026. HMRC will then write to taxpayers from February 2026. This will be very short notice, so HMRC have started writing to taxpayers now, based on 23/24 tax returns, to inform them that they will likely be coming into MTD, they will then confirm once the 24/25 return comes in.
Are adjustments for private proportions, accruals, prepayments, stock, etc. still just made at year end?	We believe in submitting the most accurate information possible, so if you ask us to process your records we would adjust as we go. You could decide to process and submit quarterly yourself, and then only make those adjustments annually. This will impact the accuracy of the provisional tax calculation you will see within your software over the course of the tax year.
If the rental property income is shared between a divorced couple, who and how will each declare the income?	You would have to follow the jointly owned property rules. Each party would be responsible for reporting their share of the revenue each quarter.



Question	Answer
<p>I have various property incomes under different partnerships, using Sage for each partnership, how do I link these all together?</p>	<p>If your income is from a partnership, it's not in scope for MTD. If you have jointly owned property, then we can support you with consolidating this data into one submission. We would recommend speaking to our Digital Delivery team, Digital.delivery@azets.co.uk, to support you with setting up your software in the most effective way.</p>
<p>If I don't qualify this year, but will the next year, should I start straight away?</p>	<p>HMRC have said that this is a matter for individuals to decide. Some may wish to wait, and others will be more proactive and come in early.</p> <p>You can come into MTD for Income Tax ahead of your mandatory date. Many people are coming into the testing programme in 25/26 to gain first hand experience of what is involved and benefit from the enhanced support that is available in testing for taxpayers and their agents.</p>
<p>My rental property is in France and has separate annual accountants prepared by French accountants. My tax is then collected through the UK tax system. How will MTD work in this scenario?</p>	<p>If this rental income is more than £50k then you are in scope for MTD from April 2026. Your French accountant will need to use an approved software. Alternatively, you can liaise with us, and we could liaise directly with your French accountant to support the MTD submissions.</p>



Question	Answer
When you finalise your year end return, will you need to make two payments or add the income you have returned from digital to your main return?	There are no changes to the existing payment frequency. The only time a tax liability is generated is when the final declaration is submitted.
What is the cost of Xero software, and can it be used by multiple users in a family?	Xero pricing can be found on their website it will depend on the level of licence you require. We have preferential rates on Xero software so please contact us to discuss your needs.
Is Capital Gains Tax (CGT) from shares included?	This is not part of the qualifying income for MTD and will remain reportable annually either in self assessment or as part of the final declaration process if you are in scope for MTD.
Will HMRC develop an online tool for MTD?	HMRC are not developing their own free MTD software. Clients will no longer be able to submit their final declaration via the Government Gateway and will have to use MTD approved software.
I have always scanned all my relevant tax documents to Azets who have then completed my tax return. Do I need to complete the quarterly MTD myself and then Azets will still complete my annual tax return?	We can absolutely continue to submit your tax return, we will have several options available to you regarding how much you would like to be involved in the process and how we can work together to ensure your compliance with MTD.
If you are a sole trader and convert to a limited company, what is the MTD situation?	If you cease to be a sole trader, you cease to be in scope for MTD for Income Tax.



Question	Answer
Which MTD software do you recommend?	We're collaborating with MTD-compliant software vendors, including Xero, to ensure all systems we use are fully aligned with HMRC's digital requirements. We will be launching a range of MTD services aimed at keeping your tax records and affairs up to date and compliant and will have a range of options available to you tailored to your needs.
We make lots of eBay sales, do each of those sales require a separate invoice generating away from eBay documentation?	There are technologies available to aggregate online sales so this would not be the case. Contact our dedicated Digital Delivery team via email to Digital.delivery@azets.co.uk and they will triage your requirements and make the best recommendations for your existing processes.
What about valuations at year end?	Year end valuations will still be calculated annually and not quarterly. This will mean the provisional tax calculation you see on your MTD software will be inaccurate and not take account of fluctuations in value throughout the year.
How do you join beta testing?	If you would like to potentially participate in the Azets supported Beta programme this year to start testing systems and ways of working now, please register your interest by completing the form . Please note spaces are limited so we will do our best to accommodate everyone.



Question	Answer
If your rental property income is below £20K and you have no other qualifying income, does this mean you will never have to do MTD?	Based on current thresholds, yes.
Is the software cost tax deductible?	Yes, any software cost is a deductible business expense.
Will Azets calculate and submit the quarterly returns as well as the end of year return?	Yes, we will support clients with the full MTD process. We will have a range of options available to you tailored to your needs.
Does rental income from a foreign property need to be added to UK property income? If foreign property is joint rental income and UK is not, what happens?	If you have both fully owned and jointly owned property in the UK and abroad, you will need to account for your share of all of that combined income.
If you sell the property before April 2026, are you exempt from these new rules?	Yes, if you do not own any rental property, you will not be in scope.
Is the income from the rent a room tax exception included?	<p>HMRC have confirmed that rent a room income below £7,500 is not required to be declared on the current Self Assessment (SA) Return. If you also have Qualifying Income, from self employment and/or income from property, then these are liable for inclusion on the SA Return.</p> <p>If the Qualifying Income exceeds the MTD threshold then you would come into MTD.</p>



Question	Answer
	<p>If your gross receipts from rent a room are more than £7,500 (or £3,750), this would have to be declared on the SA Return and you would be liable to pay tax on your actual profit — your total receipts less any expenses and capital allowances.</p> <p>https://www.gov.uk/government/publications/rent-a-room-for-traders-hs223-self-assessment-helpsheet/hs223-rent-a-room-scheme-2025 [gov.uk]</p>
<p>What about stock, WIP, private use adjustments, prepayments, accruals, other income, allowance, etc.?</p>	<p>HMRC have confirmed that qualifying income for MTD for Income Tax is that from self employment and income from property only. Items such as stock, adjustments, allowances, etc. can remain an end of year process, as now, and do not need to be included in Quarterly Updates.</p> <p>Other income such as dividends, interest, pensions, etc. are not considered in the Qualifying Income Threshold test, but they would be accounted for in the digital tax return that will be completed in MTD compatible software. There are no changes to payment dates under MTD for Income Tax.</p>
<p>If your income from rental property is around £15k, will you have to do MTD?</p>	<p>Based on current thresholds, you are not in scope of MTD.</p>



Question	Answer
<p>With MTD, the same people who make 'errors' now will make the same 'errors' after MTD, why can the existing monthly/quarterly VAT Returns be used, surely these are eradicating errors?</p>	<p>HMRC have said that self employed traders who are also VAT registered would likely to be able to use their VAT records for much of their MTD for Income Tax obligations. They would just need to ensure it covers all the qualifying income and expenses. Allowables and disallowables are slightly different in the different regimes.</p> <p>MTD will make a significant difference regarding errors. HMRC are providing software companies with a tool to plug into their software. This will enable Quarterly Updates and Tax Returns to be reviewed against the data we already hold. If there is a discrepancy, we would return it to the taxpayer and ask them to consider and confirm the correct answer.</p> <p>A simple example would be; a taxpayer declares £54,321 as their taxable income, but later in the tax return they mis-type and put £45,321. This would potentially be reducing their taxable income by £9,000, and their tax liability accordingly. The HMRC tool would identify this and return it to the taxpayer with a tailored message along the lines of “you have given different answers to the question of total taxable income.</p>



Question	Answer
	Please review, amend as appropriate and re-submit". That could well be enough to ensure taxpayers provide the correct information, at the right time.
We have a partnership which has furnished holiday lettings (FHL) and rental income. Would the rental income that comes from partnership count, and does the income from FHL count?	HMRC state that if this was a formal partnership, then it would be excluded from MTD for Income Tax at this time. We do hope to bring partnerships in at some future point. A husband and wife, for example, with joint property, may not be a formal partnership and could be in scope. Income from FHL, currently reported on a self assessment tax return, would be in scope.
Is the single farm payment included in income?	HMRC have said that all Farming Basic Payment Scheme receipts are chargeable to income tax (subject to the usual exemptions, for example, for charities) under Income Tax (Trading and Other Income) Act 2005. The basis of charge will depend on the circumstances under which they are received. As a consequence, sums receivable are chargeable as revenue trade receipts for income tax purposes. A lot would depend on how the farm is constituted e.g. as a limited company. MTD for Income Tax only applies to income from self employment, and income from property. BIM55128 - Farming: Basic Payment Scheme (BP): Tax Treatment/Basic Charge - HMRC internal manual - GOV.UK [gov.uk]



Question	Answer
Do you think the software industry is ready for MTD?	<p>HMRC have said that the software industry is ready for MTD for Income Tax. Significant investment and development work has seen a rapid advance in the number of products ready for use now – 23 developers with 25 products listed on Software Choices on Gov.uk – with more coming. This includes free software options.</p> <p>The list includes all the main players and some new products as well. We liaise regularly with the software industry and provide support, where needed, and are very aware of their progress and challenges.</p>
Our gross rental income of partnership is over £50k, however, our individual share is below the £50k threshold. Do we individually come into MTD?	HMRC have confirmed that joint property owners are individual taxpayers in their own right. As such they would have to meet their obligations separately. Take a simple example, husband and wife with joint property income of £50,000. If they have a simple 50:50 split, then this would be £25,000 of qualifying income each. This would mean they would come into MTD for Income Tax from April 2028, and not April 2026 provided they have no other qualifying income. They would both submit quarterly updates and complete their tax return in MTD compatible software.



Question	Answer
Which equipment is necessary to comply?	We're collaborating with MTD-compliant software vendors to ensure all systems we use are fully aligned with HMRC's digital requirements. We will guide you through any changes or actions required when the time comes, as well as offer a range of service offerings tailored to your needs.
Do I forward the quarterly summary to HMRC or via Azets?	If you would like us to complete and submit your quarterly return, we will be able to do that. Azets will have a number of options available to you regarding how much you would like to be involved in the process and how we can work together to ensure your compliance with MTD.
Would salaried GPs, classed as self-employed, earning over the threshold need to start quarterly reporting by the deadlines?	HMRC have said that if these taxpayers are currently filing self assessment tax returns, and have qualifying income above the threshold then yes, they would be liable to come into MTD for Income Tax and submit Quarterly Updates and have their Tax Return filed through MTD compatible software.
Can you use the MTD software to keep your accounts without submitting to HMRC to get into the swing of it when you are below the £20,000?	Absolutely, we would always recommend using accounting software as it saves time and produces more accurate, timely and useful information.





If you have any further questions on
Making Tax Digital for Income Tax, email:
MakingTaxDigital@azets.co.uk