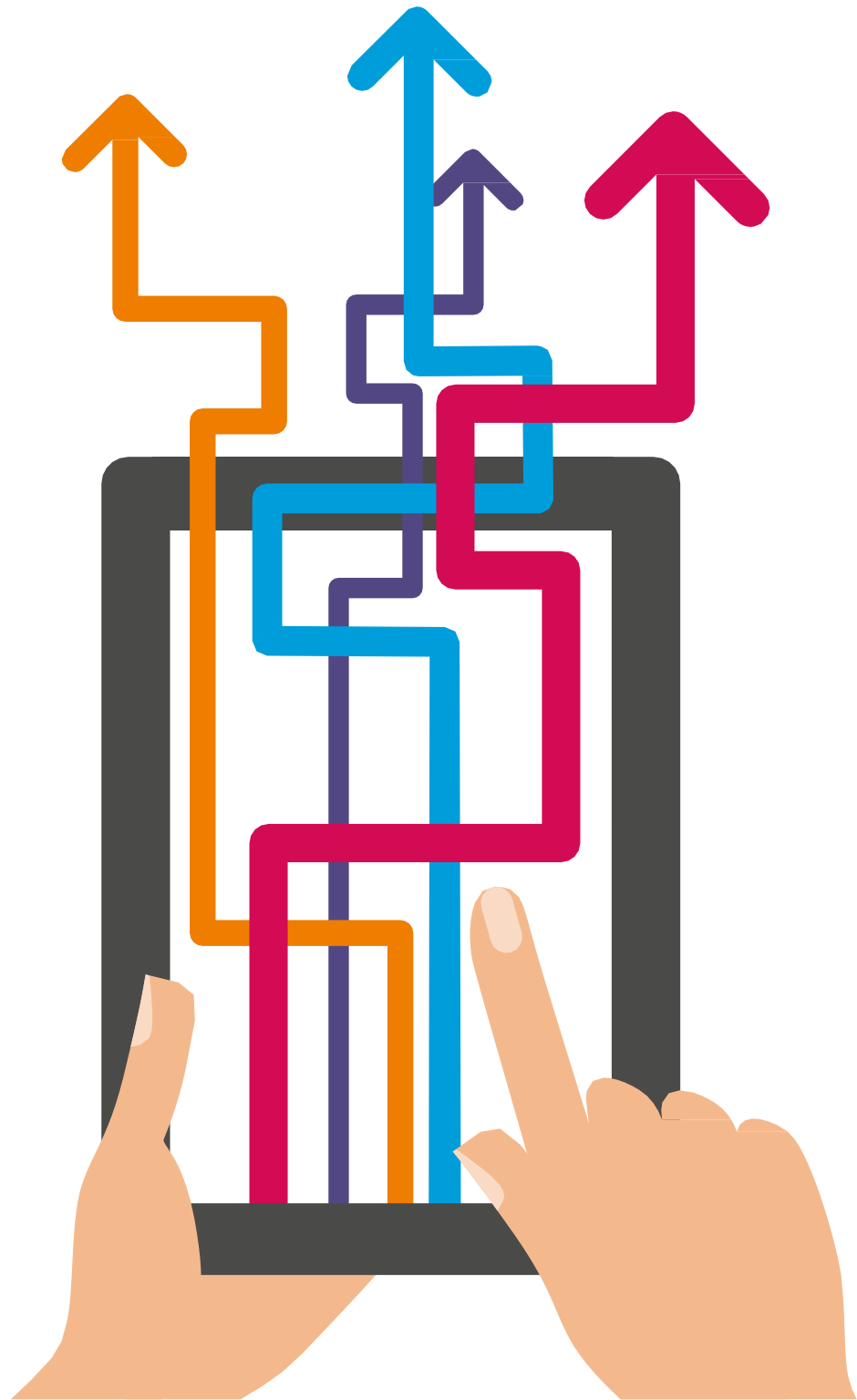




HM Revenue  
& Customs

# Making Tax Digital ITSA & VAT Delivery Roadmap

July 2021



# What this Roadmap tells you



This roadmap sets out our anticipated schedule for future API releases.

It also provides details of releases relating to the service delivered via other mechanisms, such as a User Interface.

## **What is a ‘frontend’ API?**

A Front End API is an API that will allow integration of various API endpoints into your software.

## **What can it do?**

In ‘Sandbox’ it will allow you to test the experience a customer would have using this functionality by sending back test responses that mimic the real customer environment. It will not work for real customers until the API is in ‘Production’ and HMRC ‘backend’ functionality is available.

## **What is the ‘backend’ functionality**

This is the functionality developed in HMRC which allows API endpoints to be integrated into your software to call up a customer’s information (or update a customer’s record) required to complete certain transactions.

This could include, verifying a customer’s details, in which case a request would be sent to HMRC and our ‘backend’ function would check whether the Customers information is correct. This would also be the way customers would send HMRC their updates, through the frontend API in your software, to the backend function in HMRC which would update their records.

## **When will the backend functionality be available?**

The ‘backend’ functionality is being developed in parallel with the frontend APIs and their end points. We show on this roadmap when frontend APIs will be available in ‘Sandbox’ or ‘Production’ that can connect to backend functionality.

## **What is “Controlled Go Live”?**

Before releasing functionality to all our customers we will conduct testing on it with limited customer numbers. This period is referred to as “controlled go live” or Private Beta.

## Links to changelogs for Submission APIs

Keep up to date with changes to the APIs in sandbox and production with our new changelogs and get notifications when there are changes by subscribing to the relevant RSS feed using RSS reader

**For VAT - no future releases are planned thus please review the latest position via the following links:**

MTD VAT API changelog - <https://github.com/hmrc/vat-api/wiki/Changelog>

RSS feed for MTD VAT changes : <https://github.com/hmrc/vat-api/wiki.atom>

**For ITSA APIs**

<https://github.com/hmrc/income-tax-mtd-changelog/wiki>

# Current Endpoint Functionality in Test and Live

Keep up to date with changes to Current Endpoint Functionality in Test and Live by reviewing the central pages on the Developers Hub:

[API Documentation - HMRC Developer Hub - GOV.UK](#)

## ITSA Future Deliverables - Date Production by: December 2021

Function	Must be part of the Quarterly Updates in line with legislation	Can be used in year	Is this a change to an existing API?	Details	Target date for sandbox
As is interest	No	Yes	New endpoint	This will enhance the view of a customer account to include interest being charged on any outstanding liability or late payment. This will be new endpoints added to the Self Assessment Accounts API	August 21
Employment coded out	No	No	New endpoints	This will allow a customer with employment income to request that they do not want their self-assessment liability coded out. They can also request a debt from a previous year to be coded out. New endpoints have been added to the Self Assessment Accounts API.  Link to the API documentation: <a href="#">Self Assessment Accounts (MTD) - HMRC Developer Hub - GOV.UK</a>	June 21
Capital gains tax	No	Yes	New API	This will allow a customer to report a Capital gain	August 21
Marriage allowance	No	Yes	New API	This will enable a customer to transfer unused personal allowance to their spouse or partner	August 21

# ITSA Future Deliverables - Date Production by: **End April 2022**

Function	Must be part of the Quarterly Updates in line with legislation	Can be used in year	Is this a change to an existing API?	Details	Target date for Sandbox
Changes to the property income API	Yes	Yes	New API	The property endpoints will be moved out of the Self-Assessment API into a new property specific API for 22/23 tax year onwards. This change is required so that both property business types, UK and Foreign can be supported by our systems	December 21
Capital Allowances	No	Yes	Amendment to existing API	Enhancement to existing endpoints to include Structure and Building allowances and First year electric charge allowance	December 21
Business Validation Rules	No	Yes	Amendment to existing API & New API	Changes to the business validation rules in the service to support the new income types and functionality that has been delivered	December 21
Post crystallisation amendments	No	No	Amendment to existing API & New API	Allows a customer to make a change to their return after they have finalised that year	December 21

## ITSA Future Deliverables - Delivery dates to be confirmed

Function	Must be part of the Quarterly Updates	Can be used in year	Is this a change to an existing API?	Details
Residence and remittance basis	No	Yes	New API	To enable software to support overseas customers with UK income
Trust Income	No	Yes	New API	To enable software to support customers that have income from a Trust
Partner Income (SA104)	No	Yes	New API	To enable software to support customers that have income from partnership.
Carry back of losses	No	No	New API	To enable customers to be able to claim to carry back losses via software product
Allowance: Blinds persons, married couples	No	Yes	New API	To enable submission service to support Allowance: Blinds persons, marriage & married couples
Ministers of Religion	No	Yes	New API	To enable submission service to support Ministers of Religion
Lloyd's Underwriters	No	Yes	New API	To enable submission service to support Lloyd's Underwriters

## ITSA Future Deliverables - Delivery dates to be confirmed

Function	Must be part of the Quarterly Updates in line with legislation	Can be used in year	Is this a change to an existing API?	Details
Changing accounting period	No	Yes	Amendment to existing API	To enable customers to change their accounting period digitally . Note, discovery session with external vendors is taking place 5th May 2021.
MPs	No	Yes	New API	To allow MPs that have trade or property income to be able to interact with MTD via software
High Income Child benefit	No	Yes	New API	To allow customer who are required to pay the High Income Child Benefit Charge to interact with HMRC via software
Averaging adjustments & special arrangements	No	Yes	New API	To cater for customers that have averaging adjustments or claim carer's relief.
Partnerships	No	Yes	New API	To enable software to support Partnerships



# Control List Sign Up Guide

\* For mandated income types, please see the items in [Blue](#)

Income Type / Control List Restriction	Earliest Tax Year Supported via API	Customer can sign up at gov.uk	Customer can sign up via Handholding
Self Employment*	2019/20	YES	YES
UK Property*	2019/20	YES	YES
Foreign (incl. Foreign Property)*	2021/22	NO	YES
Multiple Self Employment*	2020/21	NO	YES
UK Interest	2020/21	YES	YES
UK Dividends	2020/21	YES	YES
Gift Aid	2020/21	YES	YES
Employment	2021/22	YES	YES
CIS Deductions	2020/21	NO	YES
Pension Contributions (incl. charges & reliefs)	2020/21	NO	YES
SA Additional Income	2021/22	NO	YES
Pension Income (incl. State Pension)	2021/22	NO	YES
Voluntary Class 2 NICs	2021/22	NO	YES
Student Loans	2020/21	NO	YES

## Business and non-business datasets

Mandated Business Datasets	Non-mandated Datasets
SA103 -Self-employment schedule	SA102 -Employment
Multiple SA103 self-employment schedules	SA102M -Minister of religion
SA105 -Property income	SA103L -Lloyds underwriter
Foreign Property Income	SA108 -Capital gains
Class 2 National Insurance Contributions (Needed for business customers but not business income as such)	SA109 -Residence, remittance etc
Averaging Adjustment (farmers, market gardeners, creators of literary or artistic works)	SA101 - Additional information
Foster carers	SA107 –Trusts
Losses	SA106 –Foreign
	SA104S -Short partnership
	SA104F -Full partnership
	Gift Aid
	UK Interest
	UK Dividends
	Student loans
	Marriage allowance
	Blind person's allowance
	High income child benefit
	Pension income
	CIS



# HM Revenue & Customs

Issued by  
HM Revenue & Customs  
Making Tax Digital for Business  
Software Developer Support Team  
Submission Service Team

We would welcome your feedback  
to improve our roadmap further.

Please feel free to contact us :

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