Making Tax Digital Timeline

August 2016

VAT & Income Tax

MTD for VAT and Income Tax consultations launched

February 2017

VAT & Income Tax

Consultation responses published

April 2018

VAT

MTD for VAT pilot launched

April 2019

VAT

VAT-registered businesses with turnover over £85,000 use MTD from the start of their next VAT return period (with a small minority deferred to October 2019)

Autumn 2020

Corporation Tax

Public consultation on Corporation Tax

April 2021

Income Tax

Increase participation in Income Tax voluntary pilot and expand availability of MTD-compatible software

April 2022

Income Tax

Majority of mandated customers eligible to join the pilot and a wide range of MTD compatible software is available

VAT

VAT-registered businesses with turnover below £85,000 use MTD from the start of their next VAT return period

Summer 2022 Spring 2023

Corporation Tax

Anticipated window of consultation on draft legislation (primary/secondary)

April 2023

Income Tax

Tax payers with business or property income over £10,000.00 per year use MTD from the start of their next accounting period (including sole traders, landlords and partnerships)

April 2024

Corporation Tax

Proposed date to commence a voluntary pilot for MTD for Corporation Tax

April 2026

Corporation Tax

Business will not be mandated to use MTD for Corporation Tax prior to this date