



HM Revenue  
& Customs

# Making Tax Digital is coming



**From 6 April 2026**, Making Tax Digital (MTD) for Income Tax will transform how sole traders and landlords manage their tax.

## **Landlords and sole traders need to act now.**

If your turnover meets these thresholds, you must prepare for the upcoming changes:

- From April 2026: turnover over £50,000
- From April 2027: turnover over £30,000
- From April 2028: turnover over £20,000

# What's changing?

This new way of doing Income Tax requires compatible software to:

- create, store and correct digital records of your income and expenses
- send quarterly updates to HMRC
- submit your tax return by 31 January the following year

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-  **Quarterly updates aren't tax returns**, they're just simple summaries of how your business is doing, in four smaller chunks, pulled from your records.
  -  **You won't pay four tax bills a year.** The deadline for paying your tax won't change, but the process will be much simpler thanks to your quarterly updates.

## Your checklist to get ready

- 1 Check if you're affected**  
Work out your qualifying income from self-employment and property
- 2 Find out when you need to start**  
Based on your qualifying income
- 3 Choose your software**  
Find compatible software (including free options)
- 4 Sign up**  
Using the online service
- 5 Start keeping digital records**  
Using your chosen software to record income and expenses

## There's no avoiding it

For helpful guidance on how to get started, visit [makingtaxdigital.campaign.gov.uk](https://makingtaxdigital.campaign.gov.uk), or speak to your tax agent if you have one.

