ACCOUNTANCY PRACTICE LAUNCH PROGRAMME · GET MTD-READY

MTD readiness matrix

A grid of each MTD tax against its threshold, start date, and which of your clients cross it. Reflects the current rules; confirm the live dates on GOV.UK, and not tax advice.

01 MTD for VAT

Already mandatory for all VAT-registered businesses, whatever the turnover, since April 2022.

Which of your clients are VAT-registered?

Are they all filing through compatible software, not the closed portal?

If any are not yet, they are already non-compliant. Prioritise them.

02 MTD for Income Tax Self Assessment

Phases in by qualifying income: April 2026 over £50,000, April 2027 over £30,000, April 2028 over £20,000. Qualifying income is combined gross self-employment plus property income. Confirm the live dates on GOV.UK.

April 2026, over £50,000: which clients cross it, and are they on compatible software?

April 2027, over £30,000: which clients cross it, and are they on compatible software?

April 2028, over £20,000: which clients cross it, and are they on compatible software?

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For each client, what is their qualifying income, and where does it sit against the threshold?

Combined gross self-employment plus property income, before expenses.

03 Out of scope, for now

Do not plan an MTD ITSA move for these. Note where they sit so you are not caught out if the rules change.

Which clients are partnerships or companies, and so not in MTD ITSA yet?

Corporation Tax: MTD does not apply, so no action, just note it.

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