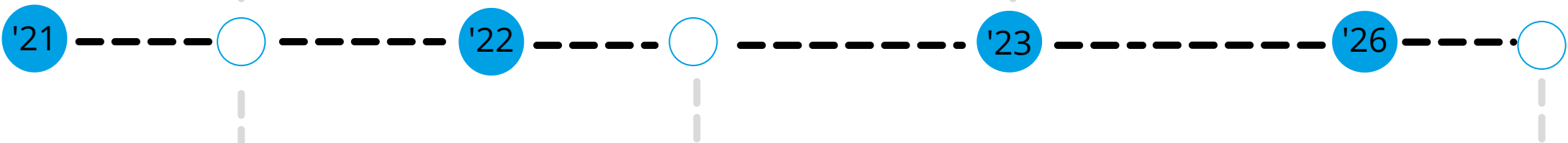


April 2021

End of soft landing period. HMRC require full digital links between source transactions and VAT return figures submitted.

April 2023

Self employed businesses and landlords with annual business or property income above £10,000 will need to follow the rules for MTD for Income Tax from their next accounting period starting on or after 6 April 2023.



End of third party VAT filing for non-MTD VAT registered businesses. Submissions will need to be made via a Business Tax Account

April 2022

VAT registered businesses with a taxable turnover below £85,000 will be required to follow Making Tax Digital rules for their first VAT Return, starting on or after April 2022.

April 2026

MTD for Corporation Tax expected to begin mandation from April 2026. This is subject to consultation and legislative update.