



# MOORE

## April 2022

All VAT registered businesses will be required to follow Making Tax Digital rules for their first VAT return starting on or after 1 April 2022

## April 2027

Self employed businesses and landlords with annual business or property income between £30,000 and £50,000 will need to follow the rules for MTD for ITSA.

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## April 2026

Self employed businesses and landlords with annual business or property income above £50,000 will need to follow the rules for MTD Income Tax from their next accounting period starting from or after April 2026.