



10 STEPS to MTD success

A quick reference guide for accountants

1 Check your client's **self-employment and property income**.^{*} If they meet or pass a certain threshold, Making Tax Digital (MTD) will apply to them.

a. Clients with an income above **£50,000** must switch from **April 2026**.

b. Clients with an income between **£30,000-50,000** must switch from **April 2027**.

c. Clients with an income between **£20,000-£30,000** must switch from **April 2028**.

^{*}NOTE: For MTD to be compulsory, the earnings that meet the threshold must come from self-employment, property or a combination of both. If a client meets the threshold via other income, MTD will not apply - even if some of the money comes from self-employment or property.

2 **Discuss MTD** with your client. Explain why they must switch, what happens next and what tools they need, such as Excel or a bookkeeping solution. If they use spreadsheets, your IRIS software can generate templates for them to complete.

3 If you don't have one already, create a new **HMRC Agent Service Account (ASA)** on the **Gov.uk** website. Make sure your client is moved across from any old Government Gateway account before onboarding them.

4 **Sign the client up** for MTD through the HMRC (**Gov.uk**) website.

⋮ **5** **Enter your ASA account** user ID and password into your software, allowing it to interact with HMRC.

⋮ **6** **Retrieve the quarterly submissions/obligations** from HMRC that you need to complete for your client.

7 Each quarter, collect all **relevant income and expenses data** from your client.

8 **Upload this data** to your IRIS software using the digital link between your client and your firm. This ensures no retyping and that the information is shared securely.

9 Use your software to **submit these quarterly submissions** digitally to HMRC. You will get a response to confirm success or if you need to make any amendments.

10 In addition to your quarterly reporting, a **final declaration** must be completed on behalf of your client. This includes other data found in a conventional annual return, like capital gains and interest.