Making Tax Digital for Income Tax: who joins when

Qualifying income over	Measured in tax year	MTD starts
£50,000	2024/25	6 April 2026
£30,000	2025/26	6 April 2027
£20,000	2026/27	6 April 2028

Qualifying income is gross self-employment turnover plus gross property income, before expenses.

Quarterly update deadlines

7 May 2026	MTD quarterly update due (6 January – 5 April)
7 August 2026	MTD quarterly update due (6 April – 5 July)
7 November 2026	MTD quarterly update due (6 July – 5 October)
7 February 2027	MTD quarterly update due (6 October – 5 January)
31 January 2028	Tax return for 2026/27 due (MTD software)

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Guidance and the latest version: https://www.countify.co.uk/advice/mtd-income-tax-explained