



MOORE

APRIL 2026

Individuals with combined income from self-employment and/or property above £50,000 will need to follow the rules for MTD-ITSA

APRIL 2028

Individuals with combined income from self-employment and/or property over £20,000 will need to follow the rules for MTD ITSA

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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

Individuals with combined income from self-employment and/or property [insert threshold e.g. above between £30,000 and £50,000 will need to follow the rules for MTD ITSA