

## THE MAKING TAX DIGITAL TIMETABLE

From **1 April 2019**, Making Tax Digital (MTD) finally begins to come into force.

Under the MTD rules most businesses will be required to digitally record tax-relevant data and to use MTD-compliant software to transfer the required information directly to HMRC's systems via an application programming interface (API).

MTD for business is being introduced tax by tax, not by business size or type.

The MTD project covers taxes paid by individuals as well as by businesses. However, the implementation timetable is uncertain for many areas of tax. Parts of the MTD programme have been delayed as resources have been diverted away from HMRC to deal with Brexit.

**The project starts with VAT and is currently slated to roll out to the following timetable:**

