

# Sign up for Making Tax Digital for Income Tax 2025/26 testing

## ✔ Must have

- Be registered for SA
- Submitted at least one SA Tax Return
- Existing self-employment source or/and a UI/foreign property source
- Accounting period that aligns exactly to the tax year (6/4 – 5/4) or 1/4 – 31/3
- NINO (not TRN)



## 👍 Could have

### These non-business income types:

- UK interest
- UK dividends
- Gift aid
- Self-Employment and more than one source
- UK / foreign property
- Student Loans
- Construction Industry Scheme deductions
- Pension income/state pension
- Make payments into a private pension
- PAYE Employment
- Foreign Income (non-business)
- SA101 Additional Income
- Voluntary Class 2 NICs
- Marriage Allowance
- Capital Gains Tax
- RLS returned letter signal (RLS)
- High Income Child Benefit
- Joint Property



## ✘ Can't have

- Residence & Remittance
- Married Couples Allowance
- Blind Person's Allowance
- Averaging adjustment & special arrangements/foster caregivers/shared lives
- Trust Income
- Partner Income



## 👍 Can't have a record that is not up to date or subject to compliance activity

- Outstanding returns/return charge only
- Failure to notify/final return set
- Outstanding debt/budget payment plan/time to pay/enforcement
- Bankrupt/insolvent
- Compliance enquiry/no repayment signal
- Involvement in disguised remuneration



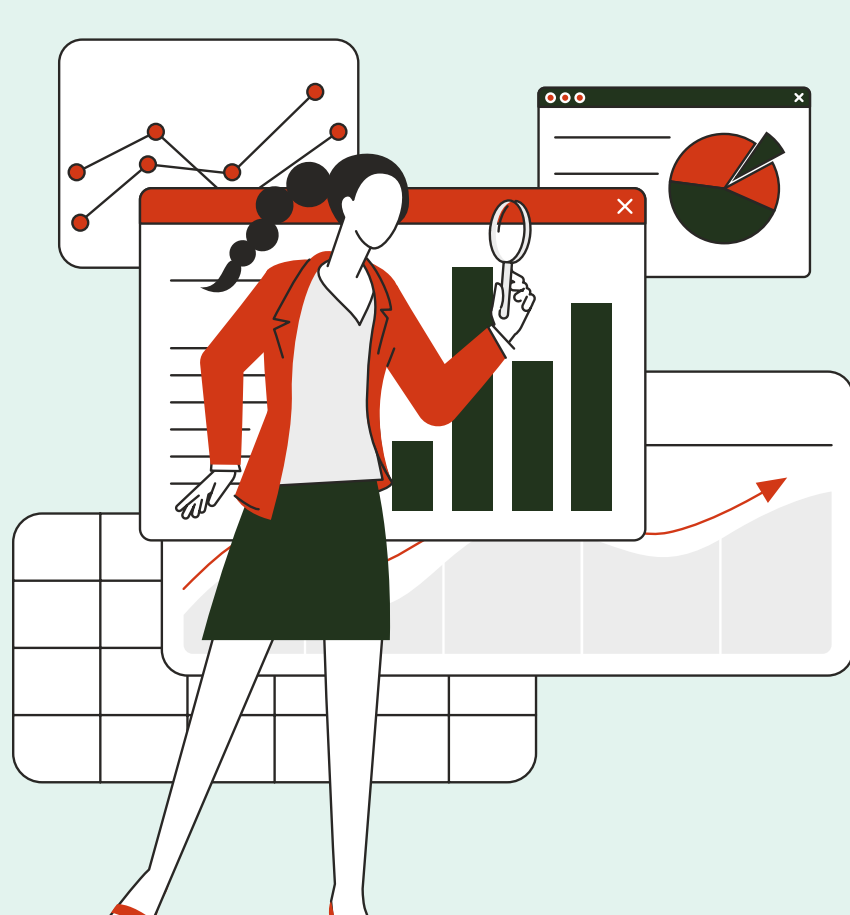
## ! Customer types not yet supported

- Members of Parliament (MP)
- Partnerships
- Ministers of religion
- Lloyd's underwriter
- Deceased
- Capacitors
- Overseas



## 👤 Excluded customer types

- Trusts
- Charities
- Pension schemes
- Non-Resident Company Landlords
- Secure individuals
- No NINO



Source: GOV.UK

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03450 180 907

[tax.thomsonreuters.co.uk/info](https://tax.thomsonreuters.co.uk/info)

[digita.info@thomsonreuters.com](mailto:digita.info@thomsonreuters.com)