MTD

***Summary***

The government announced at Spring Budget 2017 **a one-year deferral** from the mandating of Making Tax Digital for Business (MTDfB) for unincorporated businesses and landlords with turnovers **below** the VAT threshold.

This means that only those businesses, self-employed people and landlords with ***turnovers in excess of the VAT threshold*** with profits chargeable to Income Tax and that pay Class 4 National Insurance contributions will be required to start using the new digital service ***from April 2018.***

***The forthcoming election….***

As soon as Theresa May announced her plans to call an election, it was immediately obvious that vast swathes of the Finance Bill 2017 (FB17) would be deprioritised. As a result, they would fail to make it through the usual inter party horse trading, which takes place to ensure that vital pieces of legislation are passed prior to the dissolution of parliament.

Indeed, almost overnight what had promised to be a mammoth Finance Bill, consisting of 762 pages, had been slimmed down to around 140 pages, a reduction of more than 80% (by volume). As part of this weight-loss-programme, [**all of the MTD clauses without exception simply disappeared**](https://www.accountancyage.com/2017/04/25/government-removes-making-tax-digital-from-finance-bill-2017/).

The MTD clauses might have been a casualty of political expediency, but they are far from needing to be placed on life support – at least for the time being…

**So, where does MTD go from here?**

Of course, there are a myriad of possibilities, but I have set out in summary form the most likely post-election scenario(s) for the future of MTD:

* If the current Government is returned with a solid majority, the dropped clauses are likely to be inserted wholesale into an early-summer Finance Bill.
* If the current Government is returned but in a weaker state, MTD is likely to proceed, but possibly on a slower track and not necessarily in the way set out now.
* If the current Government is not returned, or enters a coalition, then MTD could change beyond all recognition.

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PTA

Personal tax account: sign in or set up

Use your personal tax account to check your records and manage your details with HM Revenue and Customs (HMRC).

To sign in need:

* a Government Gateway account - you’ll have one if you’ve used HMRC online services before
* a National Insurance number (a temporary reference number won’t work)

Signing in creates your account.

Can also sign in with GOV.UK Verify.

If you haven’t used GOV.UK Verify before, it takes about 15 minutes to get set up. You can then use it to access other government services securely.

## What you can do

You can use your personal tax account to:

* check your Income Tax estimate and tax code
* fill in, send and view a personal tax return
* claim a tax refund
* check and manage your tax credits
* check your State Pension
* track tax forms that you’ve submitted online
* check or update your Marriage Allowance
* tell HMRC about a change of address
* check or update benefits you get from work, for example company car details and medical insurance

***More services will be added in the future*.**

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**Complain about HMRC – Online facility**

To tell HMRC about your Income Tax complaint or discuss a complaint you’ve already made.

Online form if your complaint is about Income Tax. Must be either:

* a Self Assessment customer
* an employee who’s had tax taken from your wages
* a pensioner who’s had tax taken from your pension

You’ll need to sign in to, or set up a Government Gateway account.

* Debt Man complaints from end of May; other parts of HMRC to be covered also.