

Dear customer,

You may have clients who need to change the way they report their income and expenses

Sole traders and landlords who have a total income from self-employment and property of over £50,000 in their 2024-25 Self Assessment tax return, will need to use Making Tax Digital for Income Tax from 6 April 2026 (unless they're exempt).

If any of your clients need to use Making Tax Digital for Income Tax, you should start preparing for this change now.

How we're letting customers know about this change

From April 2025, we'll write to customers whose 2023-24 Self Assessment tax return shows their income from these sources was close to, or over, £50,000. This letter will let them know that they may need to use Making Tax Digital for Income Tax.

How you should prepare

For more information to help you and your clients, please go to [Making Tax Digital for Income Tax for agents step by step](#).

You can sign up your clients now

If any of your clients are affected by this change, they'll need to be signed up for Making Tax Digital for Income Tax by April 2026.

You may also be able to sign up your clients now, before Making Tax Digital for Income Tax becomes mandatory. Please go to [Sign up your client for Making Tax Digital for Income Tax](#).

From April 2025, you'll see two options:

- 1. sign up now for the 2025-26 tax year to prepare your business and clients and to familiarise yourself with the changes.**

This is the best way to help you get ready and test the service. You and your clients that sign up now will have exclusive access to HMRC's Making Tax Digital Customer Support Team – they'll support you with Making Tax Digital for Income Tax and help you with some of your clients' other income tax queries, or

- 2. sign up for the 2026-27 tax year.**

You should discuss the options with your clients and agree which one to choose.

More information

For more information go to GOV.UK and search for:

- 'Get ready for Making Tax Digital for Income Tax' to find out more about the benefits of signing up now.
- 'Making Tax Digital for Income Tax exemption' to find out if your clients are automatically exempt or may be able to apply for exemption when the application process opens.

