



HM Revenue
& Customs

Making Tax Digital (MTD)-Income Tax End-to-End (E2E) Customer Journeys v2.0

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*Please do not issue externally without permission from Rob Speksnijder

*This document will be updated monthly. Please note that some screenshots may become outdated between versions of this document as design work continues

Making Tax Digital

Contents

- Introduction
- Change log
- Vision
- High level design
- Customer journeys
- Customer support model
- Business Validation Rules
- Test scenarios



Introduction

- This document is primarily to help software vendors/designers understand how their software will interact with HMRC systems and what it will need to do.
- Additionally, it covers elements of the service delivered by HMRC to show how the E2E service works in totality.
- Product owners and business analysts can also use this document to further their understanding of MTD.



Change Log

- Document created and amalgamated with SA Vendor Guide



Vision

Vision

MTD is a key part of the government's plans to make it easier for businesses to get their tax right first time and keep on top of their tax affairs.

Every business now has their own digital tax account, and the functionality is being regularly expanded and improved. HMRC's ambition is to become one of the most digitally advanced tax administrations in the world, modernising the tax system to make it more effective, more efficient, and easier for customers to comply with their tax obligations.

Keeping records digitally and providing updates to HMRC direct from the software will reduce the amount of avoidable errors businesses currently make (and the cost, uncertainty and worry they face when HMRC is forced to intervene to put things right). This streamlined digital experience will integrate tax into day-to-day business record-keeping, giving businesses confidence that they have got it right and provide them with a view of their tax position in-year.

Timetable

MTD for VAT will be mandatory for businesses whose taxable turnover is above the VAT registration threshold (currently £85,000) from 1 April 2019. It will remain voluntary for VAT registered businesses below the VAT threshold until 2020 in any event. However, the MTD Income Tax Service is available on a voluntary basis.



Vision

Foundations

1. Better use of information - customers should not have to give HMRC information that it already has, or that it is able to get from elsewhere (for instance from employers, banks, building societies and other government departments). Digital tax accounts for all, and open APIs, will mean that customers can use their chosen software to check the information that HMRC holds about them at any time to ensure that it is complete and correct; HMRC will use this information to tailor the service it provides for customers.
2. Tax in real time - Our customers should not have to wait for long periods to know how much income tax they may have to pay. HMRC will collect and process information affecting tax as close to real time as possible, to help prevent errors and stop tax due or repayments owed building up.
3. A single financial account - At the moment most taxpayers cannot see a single picture of their liabilities and entitlements in one place – we are changing that. By 2020, customers will be able to see a comprehensive financial picture in their digital account, just like they can with online banking.
4. Interacting digitally with customers - Our customers (and their agents) will be able to interact with HMRC digitally and at a time to suit them. Their digital accounts will present them with an increasingly personalised picture of their tax affairs, with prompts, advice and support through webchat and secure messaging. Digital record keeping software will be linked directly to HMRC systems, allowing customers to send and receive information directly from their software, with nudges and prompts built-in to help them get their tax right.



High level design

- Around two million small businesses, landlords and the self-employed already use software to manage their affairs. Many are already using apps to regularly record their income and expenses. And so far this year, more than seven million people (around 87%) have filed their Self-Assessment digitally, up from just 39,000 (0.5%) when it was first introduced in 2000.
- MTD will require businesses to use software to record income and expenditure in close to real time, as soon as business transactions occur. This will be underpinned by a requirement for subscribed businesses to send a summary update (based on up-to-date records) every quarter, or more often if businesses prefer. This will be generated and sent using software or an app.
- At the end of each business' basis period (or tax year for income from property), they will finalise their profits (or losses) using software and report these to HMRC, making a declaration that the information relating to that income source is correct and complete.
- The new requirement to keep digital records will not include an obligation to make and store images of invoices and receipts digitally. The digital record would need to include the details of the amount, date and categorisation for each transaction.
- Software packages will use the Income Tax (MTD) API to supply the summary data to HMRC and receive a tax calculation based on the information provided and information HMRC holds (e.g. employment data). This means our customers can interact directly with our systems and see a near 'real-time' view of their estimated tax position. HMRC doesn't plan to produce its own digital tools and will not endorse any such products produced by anyone else. But we will work closely with and support you to design and develop digital tools that will enable HMRC's customers to comply quickly, easily and securely with their obligations to account for tax digitally. Supporting this key functionality are a range of additional service elements, including Registration, Subscription, Authorisation and Payments. Further details on how these all align can be found in The Customer Journey section.



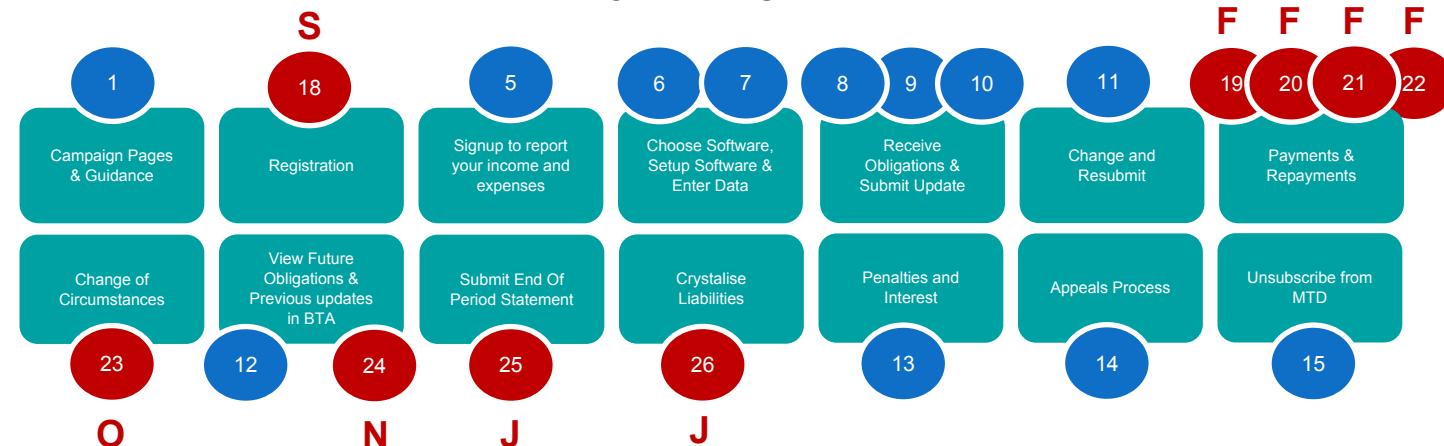


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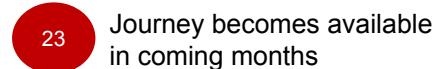
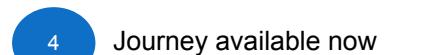
Customer journeys

MTD-Income Tax E2E customer journeys

Income Tax business E2E journey roadmap



MTD-Income Tax E2E customer journeys



J July

S September

October

N November

F February 19

Income tax agent E2E journey roadmap



- | | | | |
|---|--|---|--|
| 1. GOV.UK guidance available | 11. Customer/agent changes and resubmits previously submitted data | 18. Registration service available for businesses and agents | 23. Customer/agent notifies change of circumstances |
| 2. Create an Agent services account | 12. Customer views previously submitted data and filing obligations in BTA | 19. Customer/agent makes a payment by existing or new Direct Debit method | 24. Customer views and makes payments in BTA |
| 3. Agent services map existing clients | 13. Customer/agent can receive penalties | 20. Customer/agent makes a payment (other types) | 25. Customer/agent able to submit end of period statement through software |
| 4. Agent services get authority from new clients | 14. Appeals process | 21. Customer/agent views MTD Payments in software | 26. Customer/agent able to crystallise their liabilities through software |
| 5. Customer/agent signs up to MTD for Income Tax | 15. Customer/agent can unsubscribe from MTDfB Income Tax | 22. Customer/agent receives a repayment | |
| 6. Choose software GOV.UK page available | 16. Agent services Income Tax agent/client de-authorisation | | |
| 7. Customer/agent links software to HMRC | 17. Agent able to notify their own change of circumstances | | |
| 8. Customer/agent views previously submitted data in software | | | |
| 9. Customer/agent retrieves obligations in software | | | |
| 10. Customer/agent submits update in software | | | |



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Income tax business/agent E2E journey roadmap

1 - GOV.UK guidance available

Income Tax business/agent E2E journey roadmap

1 GOV.UK guidance available

We continue to use GOV.UK - the website for the UK government - as our primary way to provide users with guidance on government services and information. Initially, the guidance will:

- Signpost to a few more detailed, task-based content on GOV.UK (initially: overview of MTD, choose software, sign up, payment options etc)
- Help build awareness about what MTD means for users and agents
- Signpost to route for customer support (See Customer Support Model section for further details), including how vendors can get in touch with HMRC teams
- Manage users' concerns if not eligible yet, or there's no legal requirement for them yet.
- Help us (HMRC) manage the messages users need to know about over coming months and years - who is eligible, why signing up early might help you, when this will become mandatory etc.

As we make more functionality live, we'll add more task-based guidance onto GOV.UK to ensure that users can continue their journey. For example, 'Sign up to report your income and expenses' 'Choose software' etc.

As MTD becomes more mainstream, we'll look to reduce campaign content / presence.

We would like your package to make users aware of the links to the guidance detailed above if they are interested in the service.



Income Tax business/agent E2E journey roadmap

1

GOV.UK guidance available

New MTD guide for Businesses

<https://www.gov.uk/guidance/use-software-to-send-income-tax-updates>

The screenshot shows the GOV.UK homepage with a search bar and navigation links for Departments, Worldwide, How government works, Get involved, Policies, Publications, Consultations, Statistics, and Announcements. Below the header, a breadcrumb trail shows Home > Business tax > Self-employment. The main content area is titled 'Guidance' and 'Use software to send Income Tax updates'. It includes a sub-section for self-employed individuals joining the Making Tax Digital pilot. A sidebar on the left lists contents such as Overview, Who can use this service, How it works, and When to send updates. Another sidebar on the right explores the topic of Self-employment. The page footer includes a 'Contents' link and a copyright notice from HM Revenue & Customs.

You can also choose to:

- send an update to HMRC more often, for example, if you want to see a more up-to-date estimate of the tax you might owe
- pay your bill as you go, if it makes it easier for you to manage your budget
- ask your accountant to send updates for you

Sign up

To sign up, you'll need to use the Government Gateway user ID and password you got when you signed up to the Self Assessment online service.

[Sign up to use software to report your Income Tax](#)

When to send updates

Once you've linked your software to HMRC you'll be reminded when you need to send your Income Tax updates. You'll need to send them every 3 months.

You also need to send a final report for the year. If you need to claim allowances and reliefs, you can do this within that final report. The deadline will depend on the tax year your accounting period ends in.

Example 1 - your accounting period is 6 April 2018 to 5 April 2019

You signed up to use software to send Income Tax updates on 6 April 2018.

You send in 4 Income Tax updates, the last one on 6 April 2019.

In this case your final report is due 31 Jan 2020.

You will still need to [send HMRC your Self Assessment tax return](#) for the tax year 2017 to 2018 no later than 31 January 2019.

Example 2 - your accounting period is 6 May 2018 to 5 May 2019

You signed up to use software to send Income Tax updates on 6 May 2018.

You send in 4 Income Tax updates, the last one on 6 May 2019.

In this case your final report isn't due until 31 January 2021. This is because your accounts fall in a different tax return period.

You will still need to [send HMRC your Self Assessment tax return](#) for the tax years 2017 to 2018, and 2018 to 2019 no later than 31 January 2019 and 2020.

Pay your tax bill

The deadlines for payment remain unchanged. You can also choose to [pay as you go](#).

If you need help

Check with your software supplier if you need help, for example with recording your business records, or sending updates.

If you have another query about the Making Tax Digital pilot for Income Tax, [contact HMRC](#).

Published 15 March 2018

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Income Tax business/agent E2E journey roadmap

1

GOV.UK guidance available

New MTD guide for Agents

<https://www.gov.uk/guidance/agents-use-software-to-send-income-tax-updates>

The screenshot shows a GOV.UK page with a dark header containing the GOV.UK logo, a search bar, and navigation links for Departments, Worldwide, How government works, Get involved, Policies, Publications, Consultations, Statistics, and Announcements. Below the header, a breadcrumb trail shows Home > Dealing with HMRC > Tax agent and adviser guidance. The main content area has a title 'Agents: use software to send Income Tax updates' with a sub-section 'Guidance'. It includes a summary: 'You or your clients can use software to send Income Tax updates as part of HMRC's Making Tax Digital pilot.' A 'Published 15 March 2018' timestamp and 'From: HM Revenue & Customs' are shown. A 'Contents' section lists three items: 'Sign up to use software to send Income Tax updates', 'Get software or connect existing software to the service', and 'If you need help'. To the right, a 'Related content' sidebar offers 'Explore the topic Tax agent and adviser guidance'. The main content area also contains sections for 'As part of the Making Tax Digital pilot you may be able to send Income Tax updates to HM Revenue and Customs (HMRC) on behalf of your clients using software, instead of filing a Self Assessment tax return.', 'First you'll need to:', and 'Sign up to use software to send Income Tax updates'.

Agents: use software to send Income Tax updates

You or your clients can use software to send Income Tax updates as part of HMRC's Making Tax Digital pilot.

Published 15 March 2018
From: HM Revenue & Customs

Contents

- Sign up to use software to send Income Tax updates
- Get software or connect existing software to the service
- If you need help

As part of the Making Tax Digital pilot you may be able to send Income Tax updates to HM Revenue and Customs (HMRC) on behalf of your clients using software, instead of filing a Self Assessment tax return.

First you'll need to:

- set up an [agent services account](#)
- add clients to the account

Sign up to use software to send Income Tax updates

You'll then be able to [sign clients up to take part in the Making Tax Digital pilot](#) and use dedicated software to send Income Tax updates to HMRC on their behalf.

You can sign clients up to the pilot if they're a sole trader with income from one business and their current accounting period ends after 5 April 2018.

Get software or connect existing software to the service

Contact your software supplier to check if your existing accounting software will allow you to send updates to HMRC throughout the year.

If it isn't compatible or you don't currently use any, [other software](#) is available.

If you need help

Check with your supplier if you need help using the software, for example with uploading business records, or sending updates to HMRC.

If you have any other queries about the Making Tax Digital pilot for Income Tax [contact HMRC](#).

Published 15 March 2018

[↑ Contents](#)



Income Tax business/agent E2E journey roadmap

1 GOV.UK guidance available

New generic guide for getting an agent services account

<https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

The screenshot shows a GOV.UK page with a dark header bar containing the GOV.UK logo, a search bar, and navigation links for Departments, Worldwide, How government works, Get involved, Policies, Publications, Consultations, Statistics, and Announcements. Below the header, the breadcrumb navigation shows Home > Dealing with HMRC > Tax agent and adviser guidance. The main title is 'Get an HMRC agent services account'. A sub-section title 'What the account does' is followed by a paragraph explaining that it allows access to new HMRC online services and communicate directly with HMRC. Another sub-section title 'How to set up an account' is followed by a paragraph explaining that it requires being the person responsible for the agent firm's tax or administrative matters. The page also includes sections for 'Contents' (with links to 'What the account does', 'How to set up an account', 'Add clients to your agent services account', and 'When to use your agent services account'), 'Related content' (with a link to 'Tax agent and adviser guidance'), and a note that the list will be updated as more online services become available.

To set up an account as an agent you need to log in to the Government Gateway using any of the credentials you currently use to access other HMRC online services for agents.

You need to be the person responsible for your agent firm's tax or administrative matters. The account gives you administrative control over your agent firm accessing new HMRC services online.

You'll need:

- your agent firm's Unique Taxpayer Reference (UTR) or Corporation Tax reference
- the postcode associated with that reference

You'll get a new agent Government Gateway ID when you set up an agent services account. You'll need this ID to access new online services even if you already use a different one for other activities.

Add clients to your agent services account

Once you've set up your account you can then add your clients.

To do this:

- add each of your agent Government Gateway IDs to the account - this will include all your existing clients connected with each ID
- invite additional clients one by one - this will include new clients, and existing clients who've not yet signed up to use an HMRC online service

You may need to do both of these, depending on your clients' choices.

When to use your agent services account

Use your agent services account to access new HMRC online services.

Continue to use your other Government Gateway IDs to:

- access other HMRC online services (which aren't covered by the agent services account)
- use the agent services dashboard (previously known as Agent Online Self Service)

Published 15 March 2018



Income Tax business/agent E2E journey roadmap



GOV.UK guidance available

[https://www.gov.uk/guidance/help-a
nd-support-for-making-tax-digital](https://www.gov.uk/guidance/help-and-support-for-making-tax-digital)

New help and support guide
which hosts all digital
support products for MTD
(VAT and ITSA)

[https://www.gov.uk/guidance/
help-and-support-for-makin
g-tax-digital](https://www.gov.uk/guidance/help-and-support-for-making-tax-digital)

The screenshot shows the GOV.UK website with a black header bar containing the GOV.UK logo, a search bar, and navigation links for Departments, Worldwide, How government works, Get involved, Policies, Publications, Consultations, Statistics, and Announcements. Below the header, a breadcrumb trail shows Home > Dealing with HMRC > Tax agent and adviser guidance. The main content area has a title 'Help and support for Making Tax Digital' with a sub-section 'Help and support for Making Tax Digital'. It includes a paragraph about webinars and videos for using software to send Income Tax updates and VAT Reports to HMRC. A sidebar on the left lists 'Contents' such as 'Making Tax Digital pilot for Income Tax', 'Agent services and Income Tax', and 'Making Tax Digital pilot for VAT'. A 'Related content' sidebar on the right lists 'HMRC videos, webinars and email alerts' and links to 'Tax agent and adviser guidance', 'VAT', and 'Income Tax'. At the bottom, there are sections for 'Making Tax Digital pilot for Income Tax', 'Agent services and Income Tax', and 'Making Tax Digital pilot for VAT', each with a list of bullet points and a 'Published 31 May 2018' note. A footer at the very bottom includes a 'Is this page useful?' section with 'Yes' and 'No' buttons, and a 'Is there anything wrong with this page?' link.



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Income Tax agent E2E journey roadmap

2 - Create an Agent services account

Income Tax business/agent E2E journey roadmap

2 Create an Agent services account

An agent firm will need to create a single agent services account and connect it to their accounting software. The creation of the account is a one off process that an agent firm will need to complete to enable the firm and its staff to access MTD through this one account and act for their clients.

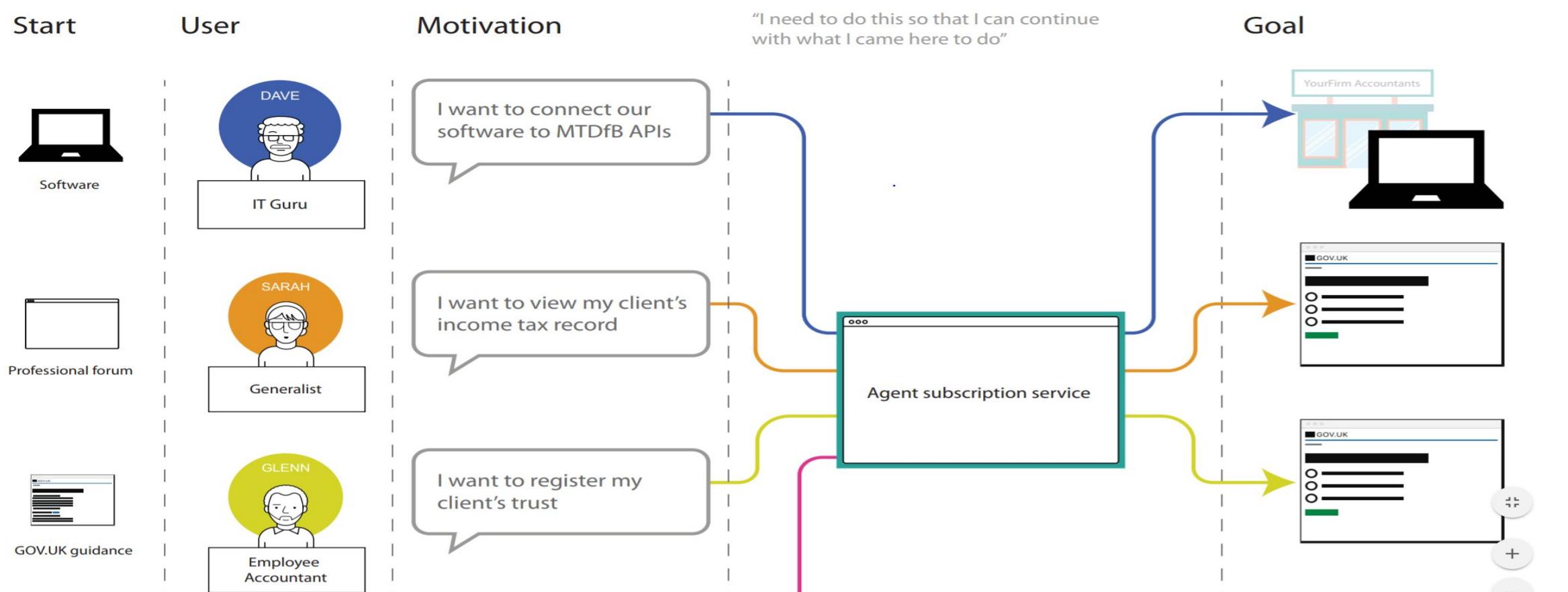
The user journey will be a web screen journey that will be accessible from commercial software or from GOV.UK. The user will be asked to:

- Create a new Government Gateway (GGW) Agent Services Account which will be the firm's new GGW user Agent ID and password. This will become an agent firm's user ID and password that will be used to access all new HMRC services via accounting software
- Providing some designatory data about the agent firm, which will held by HMRC
- Receiving an Agent Service Account Number which is the number that all existing and new clients will be assigned



Income Tax business/agent E2E journey roadmap

2 Create an Agent services account



2

Create an Agent services account

Live page <https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

Agent services account: sign in or set up

The Agent services account is for professional tax agents. It allows agencies to:

- connect to HMRC using commercial accounting software
- access new HMRC online services

Setting up an account creates a new agent Government Gateway ID. You need this new ID, even if your agency already has one or more.

To set up an account you need:

- an existing agent Government Gateway ID - you will have at least one if you have used any HMRC agent services online before
- your agency's unique tax reference (sometimes called a UTR) and associated postcode, if you are a sole trader or a member of a partnership
- your agency's Corporation Tax reference number and associated postcode,



Income Tax agent E2E journey roadmap

2

Create an Agent services account

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)

[Chat to an HMRC advisor online.](#)



2

Create an Agent services account

Identify your business

To help us find your business we need its Self Assessment unique tax reference (UTR) or Corporation Tax reference number.

Self Assessment UTR or Corporation Tax reference

Postcode related to that UTR or reference

Continue



Income Tax agent E2E journey roadmap

2

Create an Agent services account

You are setting up an account for:

Name	YourFirm Accountants Ltd.
Postcode	IP23 8TY
UTR	CT-1234567890

[Continue](#)

[This information is incorrect](#)



Income Tax agent E2E journey roadmap

2

Create an Agent services account

Enter your details

Full name

Name of Organisation

Email address
We need this so we can send you your sign in details if you lose them

Create your password
Your password must:

- be between 8 and 12 characters (letters and numbers only, no special characters)
- contain at least one letter (a-z)



Income Tax agent E2E journey roadmap

2

Create an Agent services account

Make a note of your User ID

Your User ID
279544556399

Your Gateway Agent ID
YourFirm-498AASIBSCN7

[Print your User ID](#)

Your Government Gateway account has been created. You'll need your User ID whenever you sign in.

[Continue](#)



2

Create an Agent services account

Add your agency address

House name or number (optional)

Postcode

Search address

[Enter address manually](#)



Income Tax agent E2E journey roadmap

2

Create an Agent services account

Check your details and create your account

Agency details

Agency name: YourFirm Accountants Ltd
Email address: sam@yourfirm.com

[Change](#)

Agency address

10 King Road
Ipswich
Suffolk
IP23 8TY

[Change](#)

By setting up this account you are confirming that, to the best of your knowledge, the details you are providing are correct.

[Create account](#)



Income Tax agent E2E journey roadmap

2 Create an Agent services account

The screenshot shows a GOV.UK beta service page for HM Revenue & Customs. The main message is "Agent services account created" with the account number "YARN0002147". A note says "You must save this number for your agency's records. You'll need it later. HMRC won't show you this number again." A "Continue to your agent services account" button is present, along with a "Get help with this page" link.

GOV.UK

BETA This is a new service - your [feedback](#) will help us to improve it.

HM Revenue & Customs

Agent services account created

Your account number is:

YARN0002147

You must save this number for your agency's records. You'll need it later. HMRC won't show you this number again.

Continue to your agent services account

Get help with this page.



Income Tax agent E2E journey roadmap

2

Create an Agent services account

The screenshot shows the 'Agent services account' page on the GOV.UK website. At the top, there's a header with the GOV.UK logo, the title 'Agent services account', a 'Account home' link, and a 'Sign out' link. Below the header, the account details 'CT AGENT 110' and 'Account number: WARN0000839' are displayed. The main content area is divided into sections: 'Your clients' (with 'Agent services' and 'Client authorisations' options), 'CT AGENT 110's account' (with 'Manage your account' and 'Manage user access to your agent services account' options), and a footer with a 'Get help with this page' link and a 'BETA' notice.

GOV.UK Agent services account

Account home Sign out

CT AGENT 110
Account number: WARN0000839

Your clients

Agent services
Access services for clients that have already authorised you to act on their behalf.
[View a client's PAYE income record](#)

Client authorisations
Start a new authorisation request or add existing clients to your account.
[Ask a client to authorise you](#)
[Link your existing client authorisations to this account](#)

CT AGENT 110's account

Manage your account
Allow other users in your organisation to access this agent services account, or restrict their access.
[Manage user access to your agent services account](#)

[Get help with this page](#)

BETA This is a new service - your [feedback](#) will help us to improve it.





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Income Tax agent E2E journey roadmap

3 - Agent services map existing clients

3 Agent services map existing clients

Once an agent firm has created an agent service account, they will then link their existing Income Tax clients to the account, so they can view clients' data and submit updates to HMRC, once a client has been subscribed to MTD.

The user journey to link their existing Income Tax clients to the Agent Services Account will again be via web screens. The user will be asked to:

- Sign in with any GGW login details that are currently used to access HMRC online services, to note, if a firm currently has ten GGW login details they will need to complete the activity ten times
- Input their firm's self-assessment or corporation tax unique tax reference number and the Agent Service Account number and submit. This will then link existing Income Tax clients linked to a particular GGW credential to the new Agent Services Account

We would like your package to make users aware of the links to the service above if they have not already completed this step.



Income Tax business/agent E2E journey roadmap

3 Agent services map existing clients

The screenshot shows a GOV.UK page with a blue header bar containing the HM Revenue & Customs logo and the text 'Agent services account'. Below the header, there is a dark blue navigation bar with the HM Revenue & Customs logo and the text 'HM Revenue & Customs'. The main content area has a white background with a large bold title: 'Link your current Self Assessment and VAT clients to your agent services account'. Below the title, there is a section titled 'What you need to know' with a sub-section 'Before you start'. The 'What you need to know' section contains text about using the service to access client relationships and a list of actions that can be taken if clients sign up to report income and expenses or VAT returns through software. It also includes a link to 'When to use this service'. The 'Before you start' section lists requirements such as the agent services account number, UTR, and login details for Government Gateway accounts. It also provides instructions for signing in with another account.

Link your current Self Assessment and VAT clients to your agent services account

What you need to know

Use this service to allow your agent services account to access your current client relationships.

If your clients sign up to report their income and expenses, or their VAT returns, through software, you will then be able to:

- use software to access information about these clients
- act on your client's behalf for these services without having to ask for their authorisation again

► [When to use this service](#)

Before you start

You will need:

- your agent services account number (for example, XARN-123-4567) as shown on your [account homepage](#) - you will need this account number when you use the service
- your Self Assessment Unique Taxpayer Reference (UTR) as a sole trader or partnership, or your company UTR as a limited company
- login details for each of the agent Government Gateway accounts your business uses for your Income Tax Self Assessment and VAT clients.

On the next screen, sign in with one of these Government Gateway accounts to start linking your existing clients.

You will need to repeat this process for each Government Gateway account your business uses.

[Sign in with another account >](#)



Income Tax agent E2E journey roadmap

3

Agent services map existing clients

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

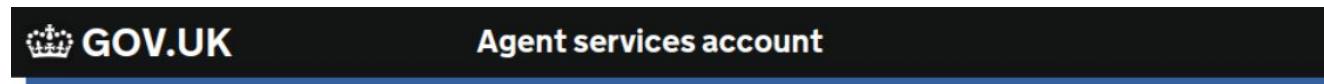
[Don't have a Government Gateway account](#)
[Forgotten user ID](#)
[Forgotten password](#)
[Forgotten user ID and password](#)



Income Tax agent E2E journey roadmap

3

Agent services map existing clients



[◀ Back](#)

What is your agent services account number?

For example, XARN-123-4567

► [Where to find your agent services account number](#)

[Continue](#)

[Get help with this page.](#)



HM Revenue & Customs

Income Tax agent E2E journey roadmap

3

Agent services map existing clients

 GOV.UK Agent services account

 HM Revenue & Customs

[◀ Back](#)

What is your business's Unique Taxpayer Reference (UTR)?

Enter the last 10 digits only. For example, 12345 67890

► [Where to find your business's UTR](#)

[Continue](#)

[Get help with this page.](#)



Income Tax agent E2E journey roadmap

3

Agent services map existing clients



Government Gateway account

0000000862561765

is now linked to your agent services account

QARNO000887

What you can do next

Your agent services account can now access your current client relationships linked to this Government Gateway account.

So if your clients are signed up to report their income and expenses, or their VAT returns, through software, you can now:

- use software to access information about these clients
- act on your client's behalf for these services without having to ask for their authorisation again

You will still need to use your software or Government Gateway accounts to manage your client lists.

If you use more than one Government Gateway account

You will need to repeat this process for each Government Gateway account your business uses.

Sign in using a different Government Gateway account to start linking it to your agent services account.

[Sign in to link another account](#)

[Finish and sign out](#)





Income Tax business/agent E2E journey roadmap

4 - Agent services get authority from new clients

4

Agent services get authority from new clients

Once a firm has created a new Agent Services Account, to represent a new client for making tax digital an agent will need to use the authorisation service. This works by allowing an agent to send a digital request to their client. The client will then have the opportunity to accept or reject the request digitally.

To add a client:

- The agent would need to select the URL for adding a client
- The agent will then need to input known facts about the client they wish to add
- The agent can then send a direct request to the client
- The client would then access a digital service, where they would see the pending request. The client would accept or reject the request
- The agent will be updated with the client's response. If the client has accepted HMRC will disclose the client's MTD data to the agency

We are also looking to deliver functionality to enable the deletion of a client (or the client delete an agency):

- The client would need to select the URL to delete a client from their client list. This would send an update to HMRC who would stop disclosing information to that agency
- Over time functionality will be available in a clients digital tax account



4 Agent services get authority from new clients

What do you want the client to authorise you to do?

- View their PAYE income record
- Report their income and expenses through software
- Report their VAT returns through software

[Continue](#)

[Get help with this page.](#)



Income Tax business/agent E2E journey roadmap

4

Agent services get authority from new clients

The screenshot shows the GOV.UK Agent services account dashboard. At the top, it displays the account name "CT AGENT 110" and account number "WARN0000839". Below this, there are two main sections: "Your clients" and "Client authorisations". The "Your clients" section contains a "Agent services" card with a link to "View a client's PAYE Income record". The "Client authorisations" section contains links to "Ask a client to authorise you" and "Link your existing client authorisations to this account". Further down, there is a section titled "CT AGENT 110's account" with a "Manage your account" card. At the bottom of the page, there are links for "Get help with this page" and "BETA This is a new service - your feedback will help us to improve it."





Agent services get authority from new clients



HM Revenue & Customs

Enter an individual's National Insurance number

National Insurance number

For example, VO 12 34 56 D

Continue



HM Revenue
& Customs

4 Agent services get authority from new clients



HM Revenue & Customs

We need more information about this individual

Postcode

This must match our records

Continue



HM Revenue
& Customs

Income Tax business/agent E2E journey roadmap

4 Agent services get authority from new clients



HM Revenue & Customs

Send your client this link

<http://tax.service.gov.uk/agent-services/invitation/238712387163>

What to do next

You must **share this unique link** with your client and they must respond by 26 July 2018. Copy and paste the link into an email.

If your client does not respond in time, you will need to request authorisation again and send them the new link.

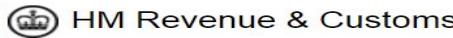
This is the only way your client can authorise you. **HMRC will not share the link for you.**

[Return to your account](#)



HM Revenue
& Customs

4 Agent services get authority from new clients



Accept or decline a tax agent's request for authorisation

You need to authorise your tax agent if you want them to report your income and expenses through software.

You will need to create or use a Government Gateway account for an **individual** to continue.

What this means

The tax agent who sent you the request will have access to your income and expense information through software. Sometimes HMRC will contact you as well as the agent, or instead of them.

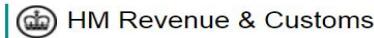
[Accept invitation](#)

[Decline invitation](#)



Income Tax business/agent E2E journey roadmap

4 Agent services get authority from new clients



Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Trying to file Self Assessment using GOV.UK Verify?](#)

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)

[Get help from HMRC's automated assistant](#)





Agent services get authority from new clients

Confirm your identity

We just need to confirm who you are

We're going to ask you some security questions based on information HMRC hold on you.

This is to help protect your data.

[Continue](#)

[Report a problem](#)

Tell us about a problem you've encountered or something that needs to improve.



4

Agent services get authority from new clients



HM Revenue & Customs

**Agency Name has wants to
represent you to HMRC**

**Do you authorise Agency Name to report your income and
expenses through software?**

Yes

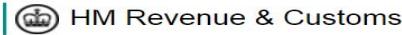
No

Continue



HM Revenue
& Customs

4 Agent services get authority from new clients



By accepting the invitation, you are agreeing that Agency Name will

- use accounting software to record your income and expenses, then submit a report once every 3 months from the start of your accounting period
- allow HMRC to calculate your Income Tax estimate using the information from your reports
- present back to the agency firm the calculation for your Income Tax estimate
- send HMRC your summary report for the 2017 to 2018 tax year by 31 January 2019
- declare any other income sources and reliefs
- let HMRC know if you start a new business or your current business stops trading

You have responsibility for any information a third party gives to HMRC on your behalf

I understand Agency Name will be granted access to my income and expense information





Income Tax business/agent E2E journey roadmap

5 - Customer/agent signs up to MTD for Income Tax

5a - Sole trader and/or landlord signs up to MTD for Income Tax

5b - Agent acting for a Sole trader and/or landlord signs them up to MTD for
Income Tax



Customer/agent signs up to MTD for SA

We have delivered a sign up service enabling existing Income Tax Service users to move into the MTD Service. Any taxpayer wanting to use the software reporting service will have to sign up before first use. Agents are able to sign up an existing client's business.

We will develop supporting content that allows a customer to identify whether they need to first register for income tax and then sign up for MTD or just sign up only.

The sign up service requests minimal information from the taxpayer (email address, accounting period), reusing information provided as part of identity checking.

If an agent has registered for MTD Agent Services and has mapped their relationship to their client then they can sign up a client to the MTD service for income tax.



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows the GOV.UK sign-in page for reporting Income Tax through software. The page has a dark header with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below the banner, the main heading is 'Sign in'. It instructs users to enter their Government Gateway credentials. A note below the instructions states: 'Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.' There are two input fields: 'User ID' and 'Password', followed by a green 'Sign in' button. At the bottom, under 'Problems signing in', there are links for 'Don't have a Government Gateway account', 'Forgotten user ID', 'Forgotten password', and 'Forgotten user ID and password'.



Income Tax business/agent E2E journey roadmap

5a

Sole trader and/or landlord signs up to MTD for Income Tax

This screenshot shows the first step of the sign-up process. The page title is 'Report your Income Tax through software'. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' The main section is titled 'Enter your details' with the sub-instruction 'We will attempt to match these details against information we currently hold.' It contains four input fields: 'First name' (empty), 'Last name' (empty), 'National Insurance number' (empty), and 'Date of birth' (empty). Below each field is a placeholder example. At the bottom is a green 'Continue' button.

This screenshot shows the second step of the sign-up process. The page title is 'Report your Income Tax through software'. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Above the main content is a back link 'Back'. The main section is titled 'Check your answers' with the sub-instruction 'You've told us'. It lists the four details entered previously: 'First name', 'Last name', 'National Insurance number', and 'Date of birth', each with a 'Change' link to the right. At the bottom is a green 'Continue' button.

Only if you have not used your GGW credentials for Self Assessment



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below the header, a blue banner says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is also present. The main content area has a heading 'Agree to receive emails instead of letters'. It explains that to use the service, users must agree to let HM Revenue and Customs (HMRC) send them tax communications by email. It mentions that when a new message arrives, an email will be sent to inform the user. It states that no personal information will be sent by email and links to the [terms and conditions](#). At the bottom, there are 'Agree and continue' and 'Sign out' buttons, along with a link to 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

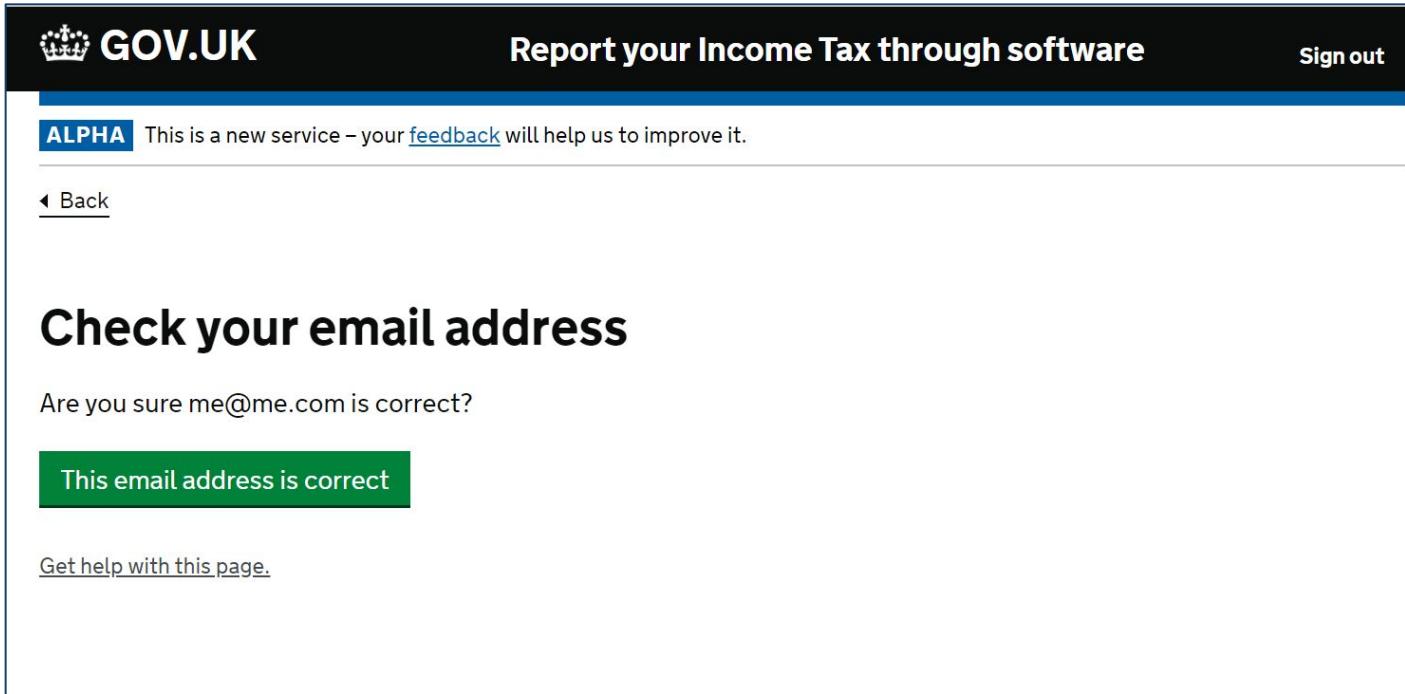
5a Sole trader and/or landlord signs up to MTD for Income Tax

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Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



The screenshot shows a GOV.UK page titled 'Report your Income Tax through software'. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below the banner, there's a back link '[◀ Back](#)'. The main heading is 'Check your email address'. It asks 'Are you sure me@me.com is correct?' and features a green button with the text 'This email address is correct'. At the bottom, there's a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

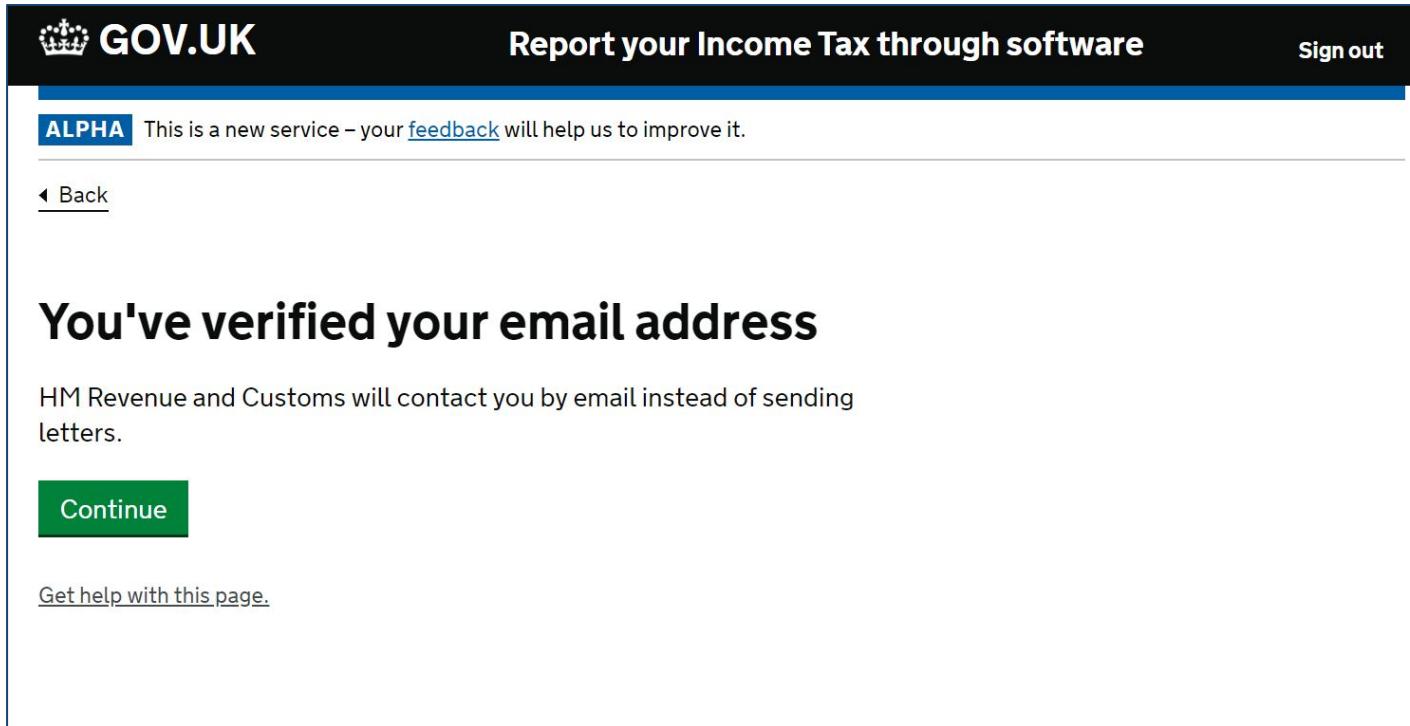
5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the service name, and a 'Sign out' link. Below the header, a blue banner says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A back button is visible. The main content area has a large heading 'Verify your email address'. It contains the text 'An email has been sent to me@me.com. Click on the link in the email to verify your email address for HMRC.' and a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below this, a blue banner says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Underneath the banner, there's a back button labeled '◀ Back'. The main content area has a large heading 'You've verified your email address' in bold black text. Below it, a message states 'HM Revenue and Customs will contact you by email instead of sending letters.' There are two buttons at the bottom: a green 'Continue' button and a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below the header, a blue box says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' There's a 'Back' link with a back arrow icon. The main content area has a large bold heading 'Do you rent out a UK property?'. Below it, a note says 'This includes if you use a letting agency.' There are two radio buttons: one for 'Yes' and one for 'No'. A green 'Continue' button is at the bottom left. At the bottom right, there's a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

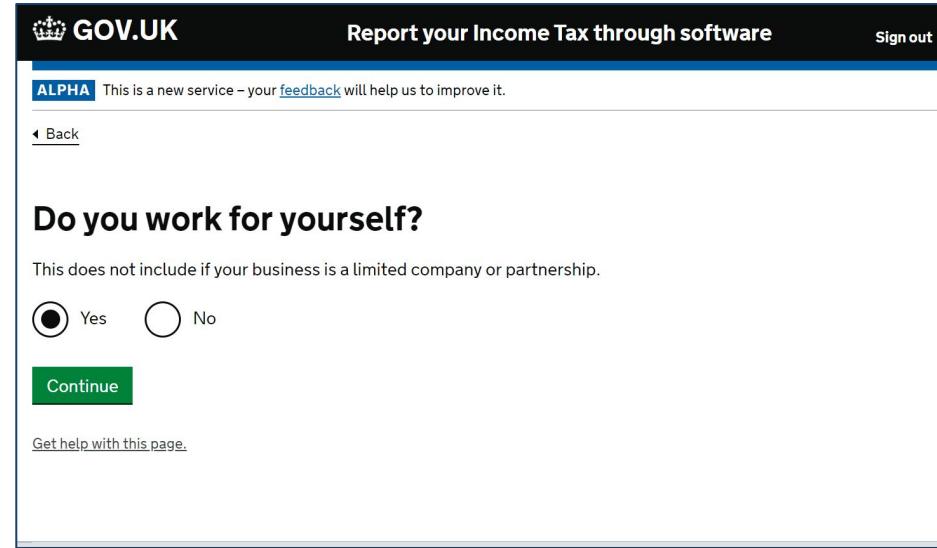
The screenshot shows a GOV.UK page titled 'Report your Income Tax through software'. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' On the right is a 'Sign out' link. Below the banner, there's a back button and the question 'Do you rent out a UK property?'. It includes a note: 'This includes if you use a letting agency.' There are two radio buttons: one for 'Yes' (selected) and one for 'No'. Below this, another question 'Is this your only source of self-employed income?' has two radio buttons: 'Yes' (unselected) and 'No' (selected). At the bottom are a 'Continue' button and a link to 'Get help with this page.'

If you answer yes to “is this your only source of self employed income” you see “Do you have any other sources of income?” and then go to Terms of Participation.



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



The screenshot shows a web page from the GOV.UK website, specifically the 'Report your Income Tax through software' service. At the top, it says 'GOV.UK' with the crown logo, 'Report your Income Tax through software', and 'Sign out'. A blue bar at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, there's a back button and the main question: 'Do you work for yourself?'. A note below the question states: 'This does not include if your business is a limited company or partnership.' There are two radio buttons: one for 'Yes' (which is selected) and one for 'No'. A green 'Continue' button is at the bottom, and a link 'Get help with this page.' is at the very bottom.

If you answer No you continue in the journey but are not asked for any information related to sole trader income



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, it says 'GOV.UK Report your Income Tax through software Sign out'. A blue bar at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, there's a back link '[Back](#)'. The main question is 'Do you have any other sources of income?'. It asks if the user could include things like being an employee for another business, UK pensions or annuities, investments from outside the UK, capital gains, or taxable state benefits. There are two radio buttons: one filled with a yellow circle labeled 'Yes' and one empty circle labeled 'No'. A green 'Continue' button is at the bottom, and a link 'Get help with this page.' is at the very bottom.

If you answer No you go to “What's the name of your business?”



Income Tax business/agent E2E journey roadmap

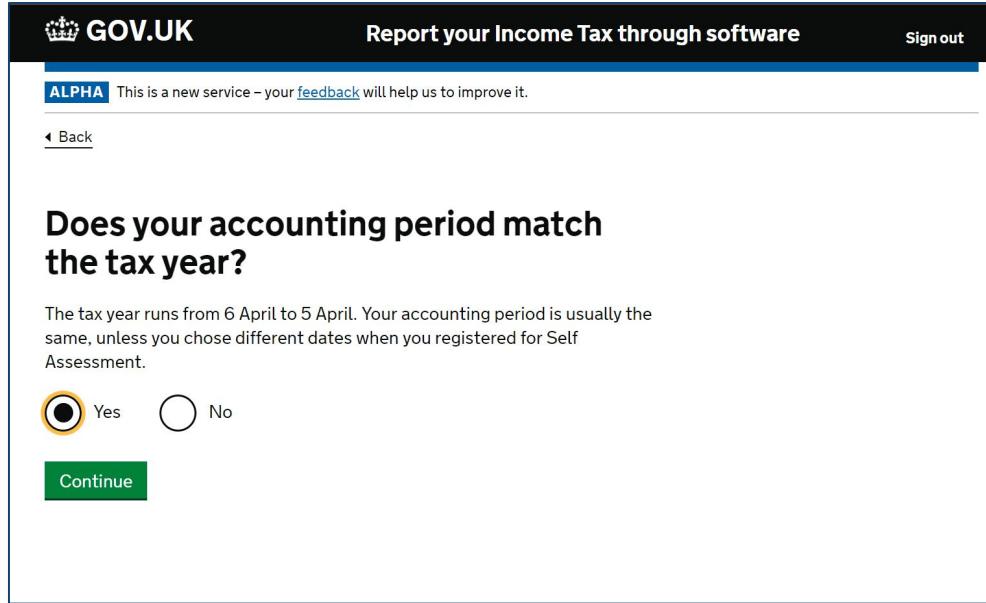
5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue circular icon with '5a' inside, followed by the text 'Sole trader and/or landlord signs up to MTD for Income Tax'. The page has a black header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below the header, a blue bar says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is also present. The main content area has a heading 'Tell us about your other income sources in your final report'. It explains that users only need to send quarterly reports on income from working for themselves, renting out UK properties, or both. It also states that reports are due by 31 January and includes a 'Continue' button and a link to 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

← Back

Does your accounting period match the tax year?

The tax year runs from 6 April to 5 April. Your accounting period is usually the same, unless you chose different dates when you registered for Self Assessment.

Yes No

[Continue](#)



GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

← Back

Enter your accounting period dates

Your accounting period is usually 12 months. For example, 1 May 2017 to 30 April 2018.

Start date

For example, 14 2018
Day Month Year

End date

For example, 31 3 2019
Day Month Year

[Continue](#)

[Get help with this page.](#)

If you answer No then you manually input dates



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK website. At the top, there is a blue circular icon containing the number '5a'. To its right, the text 'Sole trader and/or landlord signs up to MTD for Income Tax' is displayed in large blue letters. The main content area has a dark header bar with the GOV.UK logo, the text 'Report your Income Tax through software', and a 'Sign out' link. Below this, a blue banner says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A back button ('◀ Back') is visible. The main question 'What's the name of your business?' is prominently displayed in bold black text. Below it, a explanatory text reads: 'This is the business name you used to register for Self Assessment. If your business doesn't have a name, enter your own name.' There is a large empty input field for entering the business name. At the bottom of the form, there is a green 'Continue' button and a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, it says 'GOV.UK Report your Income Tax through software Sign out'. Below that, a blue bar says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A back button is also present.

The main content area has a heading 'How do you record your income and expenses?'. Below it is a 'Show me an example' button. A note explains that if you invoiced someone in March 2017 but didn't receive the money until May 2017, you would tell HM Revenue and Customs you received this income in May 2017 if you use 'cash basis' accounting, or March 2017 if you use 'accruals basis'.

Two radio buttons are shown:

- Cash basis**: You record on the date you receive money or pay a bill. Many sole traders and small businesses use this method.
- Accruals basis**: You record on the date you send or receive an invoice, even if you don't receive or pay any money. This method is also called 'traditional accounting'.

A green 'Continue' button is at the bottom, and a link 'Get help with this page.' is at the very bottom.



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK website for reporting Income Tax through software. At the top, it says 'GOV.UK Report your Income Tax through software Sign out'. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, there's a back button and a section titled 'Terms of participation'. It asks users to agree to terms, which include using relevant software to record income and expenses, submitting reports every 3 months, sending a final report by January 31, declaring other income sources, authorising third parties, and telling HMRC about changes. It also states that these terms aren't contractual and can be stopped at any time. At the bottom, there's a green 'Accept and continue' button and a link to 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[Back](#)

Check your answers

You've told us

Do you rent out a UK property?	Yes	Change
Is this your only source of self-employed income?	No	Change
Do you work for yourself?	Yes	Change
Do you have any other sources of income?	No	Change
What's the name of your business?	bbb	Change
Do you want to match your accounting period to the tax year?	Yes	Change
What method do you use for your accounting?	Cash basis	Change

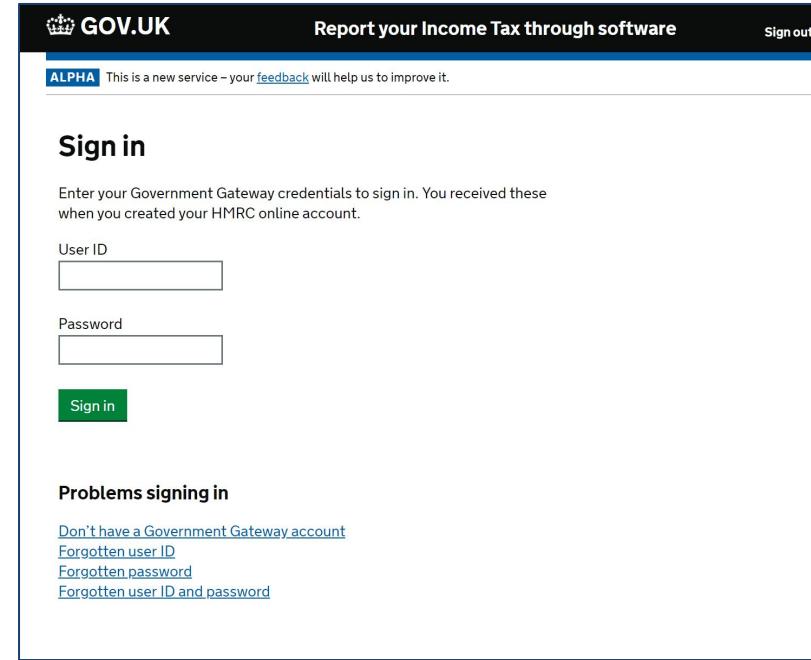
[Confirm and sign up](#)

[Get help with this page.](#)



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



The screenshot shows the GOV.UK sign-in page for reporting Income Tax through software. The page has a dark header with the GOV.UK logo, the text 'Report your Income Tax through software', and a 'Sign out' link. Below the header, a blue banner says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' The main section is titled 'Sign in' and instructs users to enter their Government Gateway credentials. It states: 'Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.' There are two input fields: 'User ID' and 'Password', both with placeholder text. A green 'Sign in' button is below them. At the bottom, under 'Problems signing in', there are links for users who don't have an account or forgot their details.

GOV.UK

Report your Income Tax through software

Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Don't have a Government Gateway account](#)
[Forgotten user ID](#)
[Forgotten password](#)
[Forgotten user ID and password](#)



Income Tax business/agent E2E journey roadmap

5a

Sole trader and/or landlord signs up to MTD for Income Tax

This screenshot shows the first step of the sign-up process. The page title is 'Report your Income Tax through software'. A blue 'ALPHA' banner at the top left says 'This is a new service – your [feedback](#) will help us to improve it.' The main section is titled 'Enter your details' with the sub-instruction 'We will attempt to match these details against information we currently hold.' It contains four input fields: 'First name' (empty), 'Last name' (empty), 'National Insurance number' (empty), and 'Date of birth' (empty). Below each field is a placeholder example. At the bottom is a green 'Continue' button.

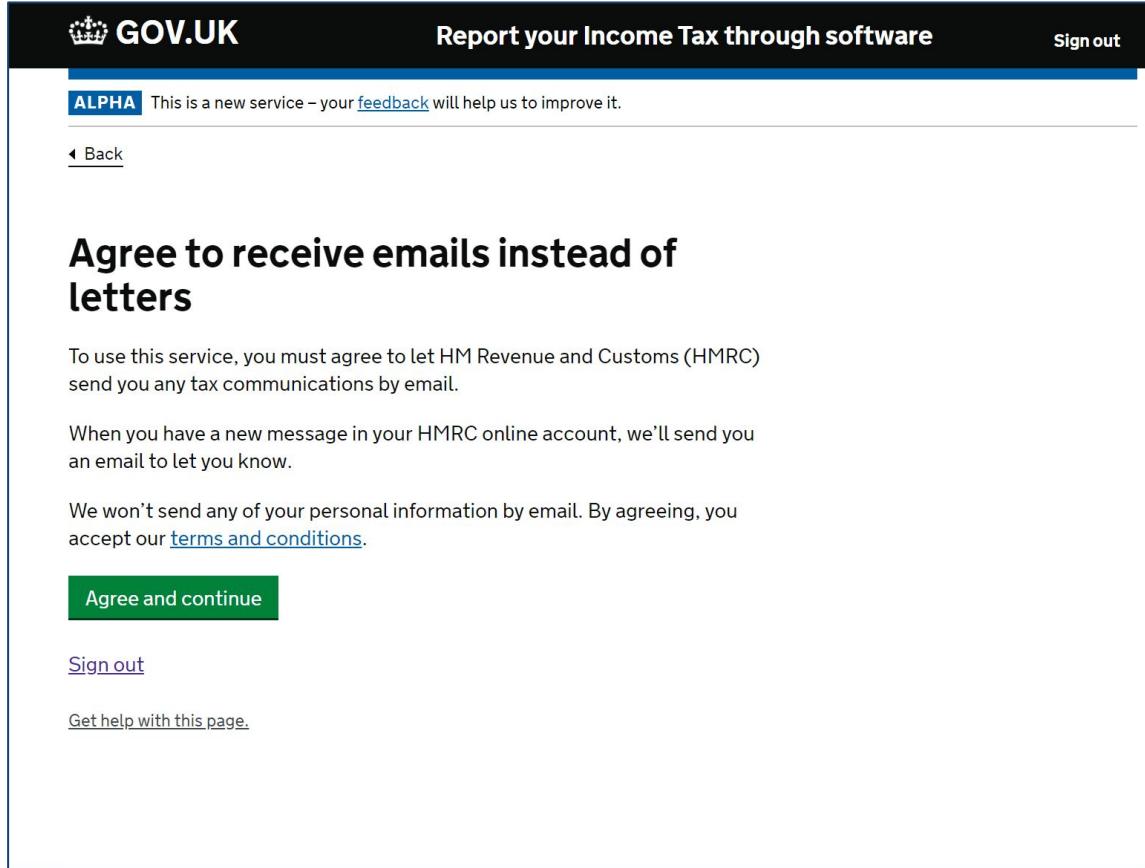
This screenshot shows the second step of the sign-up process. The page title is 'Report your Income Tax through software'. A blue 'ALPHA' banner at the top left says 'This is a new service – your [feedback](#) will help us to improve it.' Above the 'Check your answers' section is a back link '◀ Back'. The section is titled 'Check your answers' and contains a summary of the entered details: 'You've told us' followed by 'First name', 'Last name', 'National Insurance number', and 'Date of birth', each with a 'Change' link. At the bottom is a green 'Continue' button.

Only if you have not used your GGW credentials for Self Assessment



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below the header, a blue banner says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is also present. The main content area has a heading 'Agree to receive emails instead of letters'. It explains that to use the service, you must agree to let HM Revenue and Customs (HMRC) send you any tax communications by email. It also states that when you have a new message in your HMRC online account, they'll send you an email to let you know. It mentions that personal information won't be sent by email and links to 'terms and conditions'. At the bottom, there are 'Agree and continue' and 'Sign out' buttons, along with a link to 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a

Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a navigation bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. A blue banner at the top says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below the banner, there's a back button labeled 'Back'. The main content area has a heading 'What's your email address?' followed by a placeholder text 'For example, me@me.com' and an empty input field. A green 'Continue' button is below the input field. At the bottom of the page, there's a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a GOV.UK page titled 'Report your Income Tax through software'. A blue circular icon with '5a' is positioned to the left of the main title. The page includes a 'Sign out' link in the top right. A blue banner at the top states 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, a 'Back' link is available. The main content area features a large heading 'Check your email address' and the question 'Are you sure me@me.com is correct?'. A green button labeled 'This email address is correct' is prominently displayed. At the bottom, there is a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the service name, and a 'Sign out' link. Below this, a dark blue navigation bar has 'ALPHA' and a feedback link. The main content area has a heading 'Verify your email address' and a message about an email being sent for verification. It also includes a 'Get help with this page.' link.

GOV.UK

Report your Income Tax through software

Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[Back](#)

Verify your email address

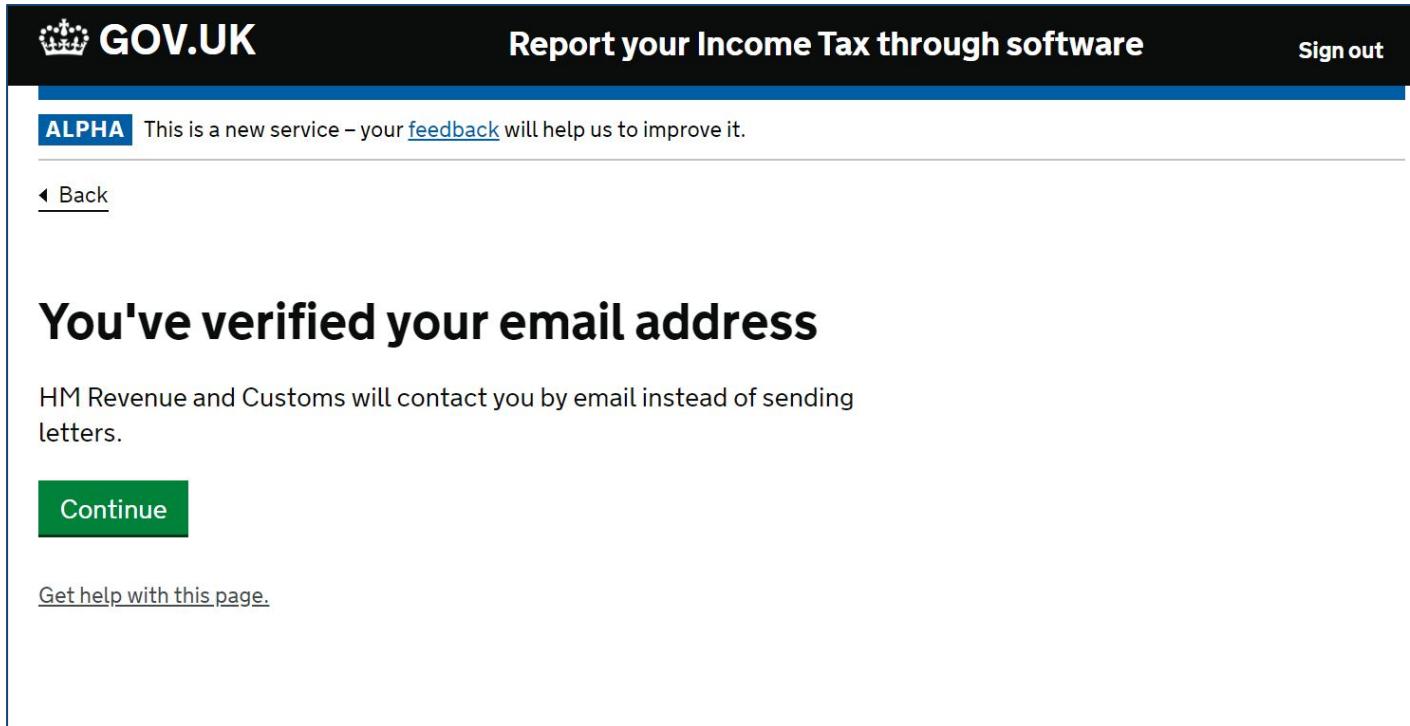
An email has been sent to me@me.com. Click on the link in the email to verify your email address for HMRC.

[Get help with this page.](#)



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below this, a blue banner says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is also present. The main content area has a large bold heading 'You've verified your email address'. Below it, a message states 'HM Revenue and Customs will contact you by email instead of sending letters.' There are two buttons at the bottom: a green 'Continue' button and a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below the header, a blue box says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' There's a 'Back' link with a back arrow icon. The main content area has a large bold heading 'Do you rent out a UK property?'. Below it, a note says 'This includes if you use a letting agency.' There are two radio buttons: one for 'Yes' and one for 'No'. A green 'Continue' button is at the bottom left. At the bottom right, there's a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

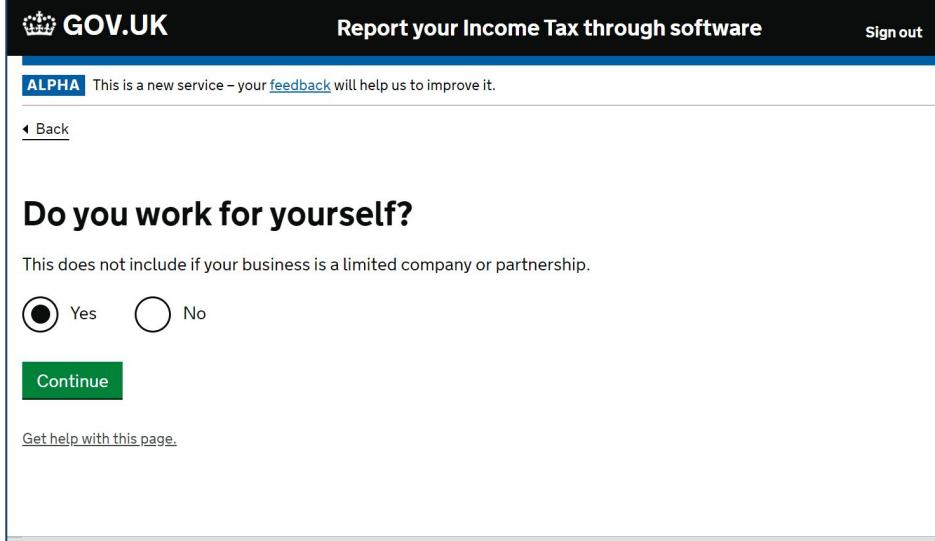
The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the service name, and a 'Sign out' link. Below the header, a blue banner says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is also present. The main content area has a large heading 'Do you rent out a UK property?' followed by a note: 'This includes if you use a letting agency.' There are two radio buttons: one selected ('Yes') and one unselected ('No'). Below this, another question 'Is this your only source of self-employed income?' has two radio buttons: one unselected ('Yes') and one selected ('No'). At the bottom of the form are a 'Continue' button and a link 'Get help with this page.'

If you answer yes to “is this your only source of self employed income” you see “Do you have any other sources of income?” and then go to Terms of Participation.



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



The screenshot shows a web page from the GOV.UK website for reporting Income Tax through software. The page title is "Report your Income Tax through software". A blue banner at the top left says "ALPHA This is a new service – your [feedback](#) will help us to improve it." Below the banner, there is a back button and the question "Do you work for yourself?". A note below the question states "This does not include if your business is a limited company or partnership." There are two radio buttons: one for "Yes" (which is selected) and one for "No". A green "Continue" button is at the bottom, and a link "Get help with this page." is at the very bottom.

If you answer No you continue in the journey but are not asked for any information related to sole trader income



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

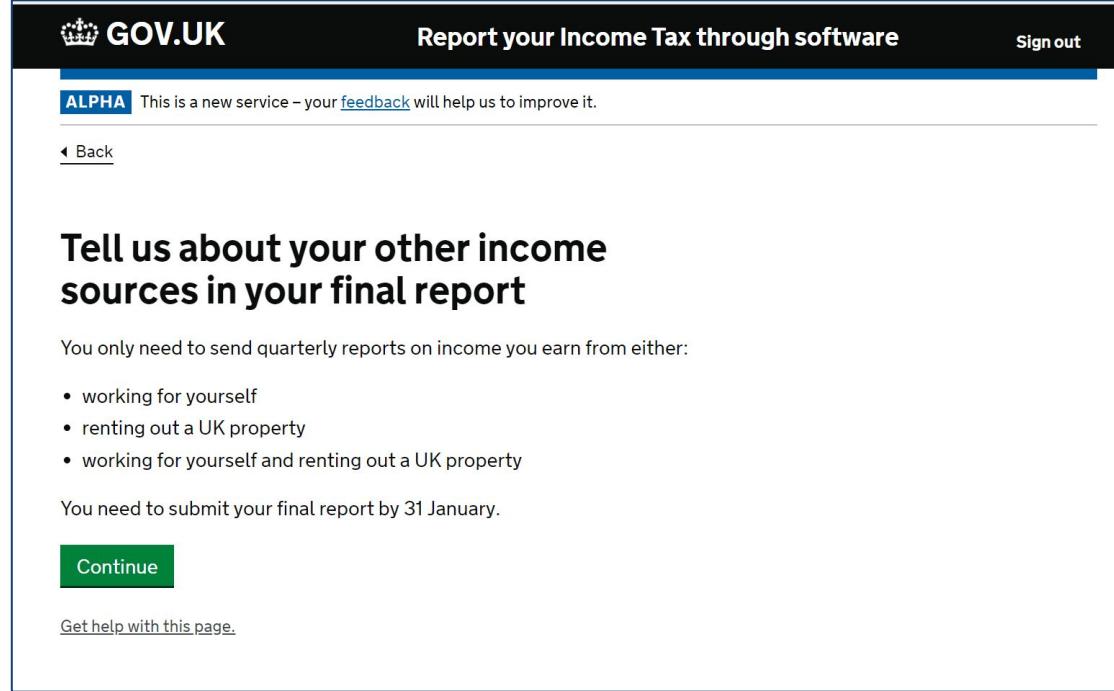
The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, it says 'GOV.UK Report your Income Tax through software Sign out'. A blue bar at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, there's a back link '[◀ Back](#)'. The main question is 'Do you have any other sources of income?'. It asks if the user could include things like being an employee for another business, UK pensions or annuities, investments from outside the UK, capital gains, or taxable state benefits. There are two radio buttons: one filled with a yellow circle labeled 'Yes' and one empty circle labeled 'No'. A green 'Continue' button is at the bottom, and a link 'Get help with this page.' is at the very bottom.

If you answer No you go to “What's the name of your business?”



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue circular icon with '5a' inside, followed by the text 'Sole trader and/or landlord signs up to MTD for Income Tax'. The page has a black header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below the header, a blue bar says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is also present. The main content area has a heading 'Tell us about your other income sources in your final report'. It explains that users only need to send quarterly reports for income from working for themselves, renting out UK properties, or both. It also states that reports are due by 31 January and includes a 'Continue' button and a link to 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there is a blue circular icon containing the number '5a'. The page title is 'Sole trader and/or landlord signs up to MTD for Income Tax'. The header includes the GOV.UK logo, the service name 'Report your Income Tax through software', and a 'Sign out' link. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below the banner, there is a backlink '[◀ Back](#)'. The main content area has a large heading 'What's the name of your business?'. Below the heading, a text instruction reads: 'This is the business name you used to register for Self Assessment. If your business doesn't have a name, enter your own name.' There is a large empty input field for entering the business name. Below the input field is a green 'Continue' button. At the bottom of the page, there is a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

← Back

Does your accounting period match the tax year?

The tax year runs from 6 April to 5 April. Your accounting period is usually the same, unless you chose different dates when you registered for Self Assessment.

Yes No

Continue

GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

← Back

Enter your accounting period dates

Your accounting period is usually 12 months. For example, 1 May 2017 to 30 April 2018.

Start date

For example, 14 2018
Day Month Year

End date

For example, 31 3 2019
Day Month Year

Continue

[Get help with this page.](#)

If you answer No then you manually input dates



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, it says 'GOV.UK Report your Income Tax through software Sign out'. Below that, a blue bar says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A back button is also present.

How do you record your income and expenses?

[Show me an example](#)

You invoiced someone in March 2017 but didn't receive the money until May 2017. If you would tell HM Revenue and Customs you received this income in:

- May 2017, then you use 'cash basis' accounting
- March 2017, then you use 'accruals basis'

Cash basis
You record on the date you receive money or pay a bill. Many sole traders and small businesses use this method.

Accruals basis
You record on the date you send or receive an invoice, even if you don't receive or pay any money. This method is also called 'traditional accounting'.

[Continue](#)

[Get help with this page.](#)



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK website for reporting Income Tax through software. At the top, it says "GOV.UK Report your Income Tax through software Sign out". A blue banner at the top left says "ALPHA This is a new service – your [feedback](#) will help us to improve it." Below this, there's a "Back" link. The main content area has a heading "Terms of participation". It asks users to agree to terms, which include using relevant software to record income and expenses, submitting reports every 3 months, sending a final report by January 31, declaring other income sources, authorising third parties, and telling HMRC about changes. It also states that these terms aren't contractual and can be stopped at any time. At the bottom, there's a green "Accept and continue" button and a link to "Get help with this page".



Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax

GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[Back](#)

Check your answers

You've told us

Do you rent out a UK property?	Yes	Change
Is this your only source of self-employed income?	No	Change
Do you work for yourself?	Yes	Change
Do you have any other sources of income?	No	Change
What's the name of your business?	bbb	Change
Do you want to match your accounting period to the tax year?	Yes	Change
What method do you use for your accounting?	Cash basis	Change

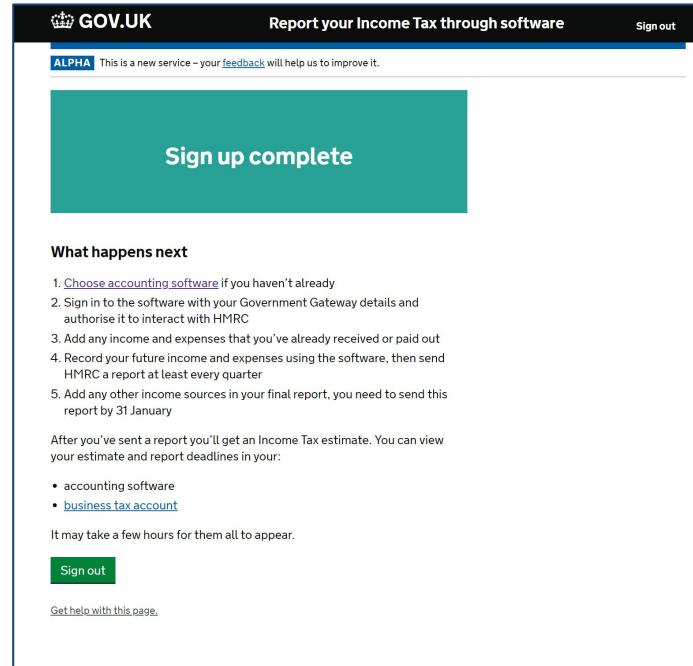
[Confirm and sign up](#)

[Get help with this page.](#)



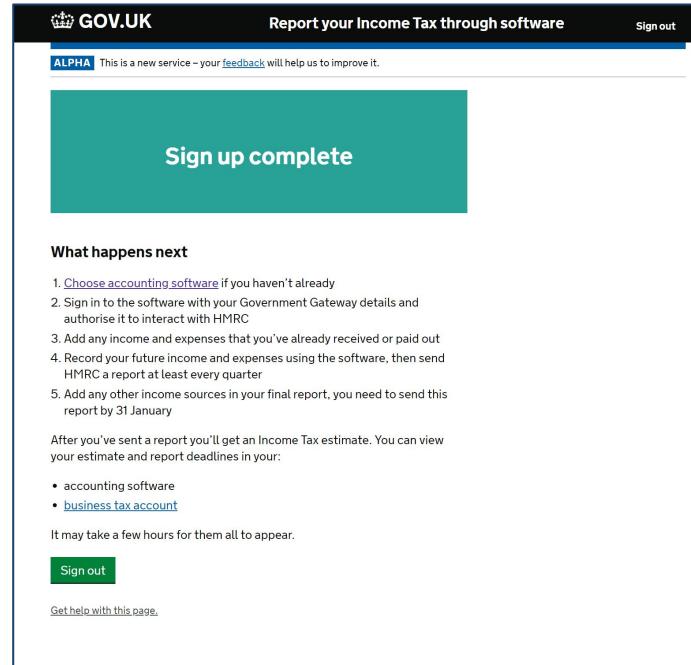
Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



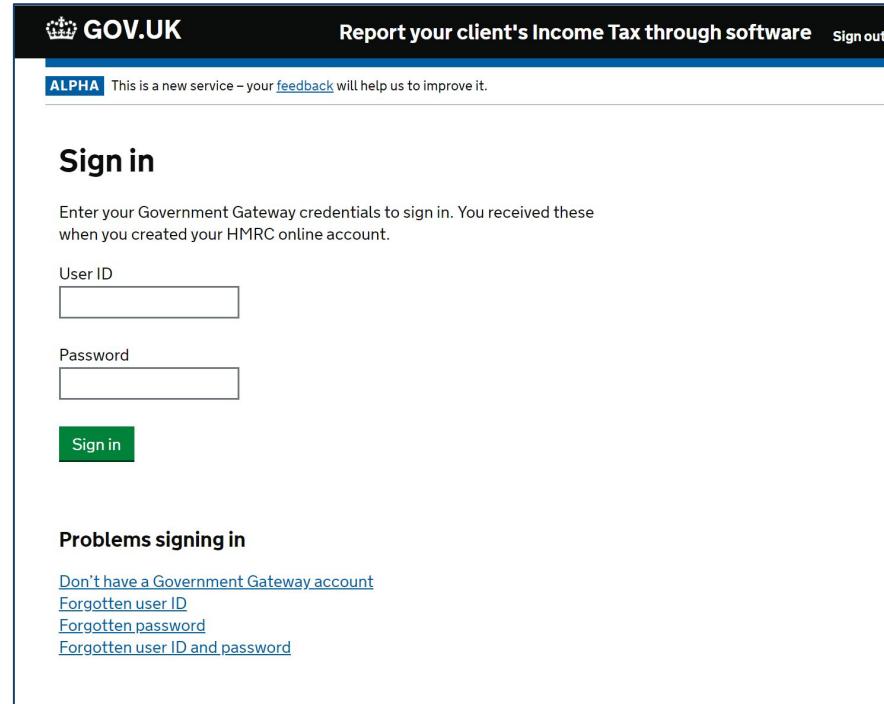
Income Tax business/agent E2E journey roadmap

5a Sole trader and/or landlord signs up to MTD for Income Tax



Income Tax business/agent E2E journey roadmap

5b Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax



The screenshot shows a GOV.UK sign-in page for a service called "Report your client's Income Tax through software". The page includes a "Sign out" link and a note that it is an "ALPHA" service. It features a "Sign in" form with fields for "User ID" and "Password", and a "Sign in" button. Below the form is a "Problems signing in" section with links for account creation and password recovery.

GOV.UK Report your client's Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Don't have a Government Gateway account](#)
[Forgotten user ID](#)
[Forgotten password](#)
[Forgotten user ID and password](#)



Income Tax business/agent E2E journey roadmap

5b Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

The screenshot shows a web page titled 'Report your client's Income Tax through software'. At the top left is the GOV.UK logo. On the right, there are links for 'Sign out' and a message: 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, the main heading is 'Enter your client's details' with a sub-instruction: 'We will attempt to match these details against information we currently hold.' The form contains several input fields: 'First name' (empty), 'Last name' (empty), 'National Insurance number' (empty), 'Date of birth' (empty), and three dropdown boxes for 'Day', 'Month', and 'Year'. A green 'Continue' button is at the bottom.

Income Tax business/agent E2E journey roadmap

5b Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

The screenshot shows a 'GOV.UK' header with the subtext 'Report your client's Income Tax through software'. A 'Sign out' link is also present. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, a 'Back' link is shown. The main section is titled 'Check your answers' and contains the heading 'You've told us'. It lists four pieces of information with 'Change' links:

First name	Joe	Change
Last name	Bloggs	Change
National Insurance number	QQ123456C	Change
Date of birth	10 Dec 1990	Change

A green 'Continue' button is located at the bottom left of the form.



Income Tax business/agent E2E journey roadmap

5b

Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

 GOV.UK Report your client's Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

Does your client rent out a UK property?

This includes if they use a letting agency.

Yes No

Continue

[Get help with this page.](#)



Income Tax business/agent E2E journey roadmap

5b

Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

GOV.UK Report your client's Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[Back](#)

Is your client a sole trader?

This does not include if their business is a limited company or partnership

Yes No

[Continue](#)

[Get help with this page.](#)



Income Tax business/agent E2E journey roadmap

5b

Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your client's Income Tax through software' service. At the top, there is a banner with the GOV.UK logo, the text 'Report your client's Income Tax through software', and a 'Sign out' link. Below the banner, a blue bar indicates it is an 'ALPHA' service and encourages user feedback. A 'Back' link is also present. The main content area asks 'Does your client have any other sources of income?' and provides a list of examples: other employment, UK pensions or annuities, investments from outside the UK, capital gains, and taxable state benefits. Two radio buttons are provided for the user to respond: 'Yes' (selected) and 'No'. A green 'Continue' button is at the bottom left, and a link to 'Get help with this page.' is at the bottom right.



Income Tax business/agent E2E journey roadmap

5b Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK 'Report your client's Income Tax through software' service. At the top, there is a blue circular icon containing the number '5b'. The page title is 'Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax'. The main content area has a heading 'Tell us about your client's other income sources in their final report'. Below this, there is a paragraph explaining that quarterly reports are needed for sole trader businesses, renting out UK properties, or both. It also states that clients need to submit final reports by 31 January. A 'Continue' button is visible at the bottom left, and a link to 'Get help with this page.' is at the bottom right.



Income Tax business/agent E2E journey roadmap

5b Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

The screenshot shows a GOV.UK service page for reporting client's Income Tax through software. The top navigation bar includes the GOV.UK logo, the service title 'Report your client's Income Tax through software', and a 'Sign out' link. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below the banner, there is a back-link '[◀ Back](#)'. The main question 'What's the name of your client's business?' is displayed in bold black text. A explanatory text below it states: 'This is the business name they used to register for Self Assessment. If their business doesn't have a name, enter your client's name.' There is a text input field followed by a green 'Continue' button.



Income Tax business/agent E2E journey roadmap

5b Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

The screenshot shows a web interface for reporting Income Tax through software. At the top, it says 'GOV.UK Report your client's Income Tax through software Sign out'. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, there is a back button and a section titled 'Enter your client's accounting period dates'. It asks for a 'Start date' (example: 14 2018) and an 'End date' (example: 31 3 2019), both with input fields for Day, Month, and Year. A 'Continue' button is at the bottom, and a link 'Get help with this page.' is at the very bottom.

Income Tax business/agent E2E journey roadmap

5b

Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

GOV.UK Report your client's Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

◀ Back

What accounting method does your client use?

Cash basis Traditional accounting

Continue



Income Tax business/agent E2E journey roadmap

5b Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

The screenshot shows a web page from the GOV.UK website, specifically for reporting client's Income Tax through software. The page title is "Report your client's Income Tax through software". A blue circular icon with the number "5b" is positioned to the left of the main heading. The page is labeled "ALPHA" and includes a note: "This is a new service – your [feedback](#) will help us to improve it." A "Sign out" link is also present. Below the header, there is a back navigation link "[◀ Back](#)". The main content section is titled "Terms of participation". It contains a paragraph about trial participation and a bulleted list of requirements:

By taking part in this trial, you agree that either you or your client will:

- use relevant software to record your client's income and expenses
- submit a report at least once every 3 months from the start of your client's accounting period
- send their final report for the 2017 to 2018 tax year by 31 January 2019
- declare any other income sources and reliefs
- tell HMRC if your client stops trading or starts a new business
- tell HMRC if you want to leave this trial

These terms are not contractual and your client can stop taking part in this trial at any time.

[Accept and continue](#)



Income Tax business/agent E2E journey roadmap

5b Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax

GOV.UK Report your client's Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

Back

Check your answers

You've told us

Does your client rent out a UK property?	Yes	Change
Is your client a sole trader?	Yes	Change
Does your client have any other sources of income?	Yes	Change
What is the name of your client's business?		Change
Does your client's accounting period match the tax year?	No	Change
Your client's accounting period dates	to	Change
What accounting method does your client use?	Cash basis	Change

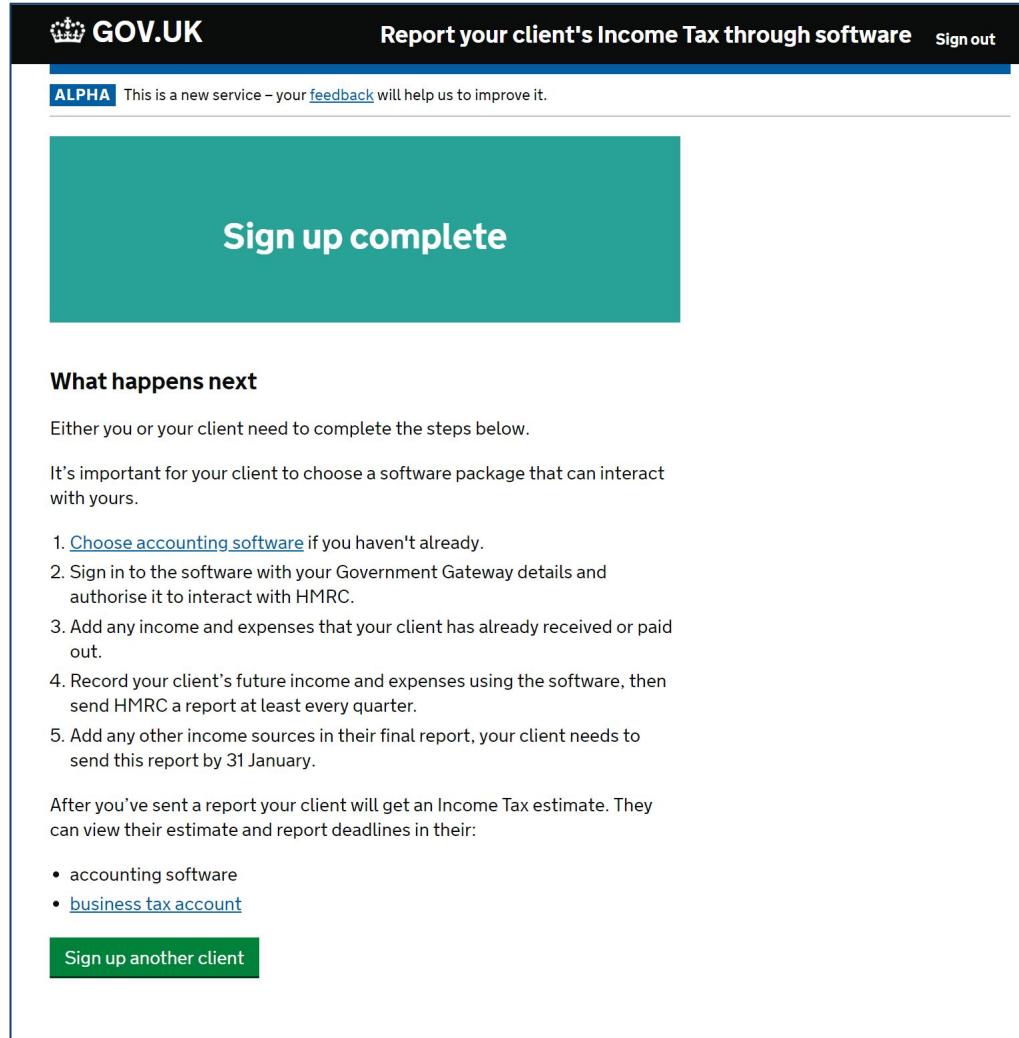
[Confirm and sign up](#)

[Get help with this page.](#)



Income Tax business/agent E2E journey roadmap

5b Agent acting for a Sole trader and/or landlord signs them up to MTD for Income Tax



The screenshot shows a web page from the GOV.UK 'Report your client's Income Tax through software' service. At the top, there is a navigation bar with the GOV.UK logo, the text 'Report your client's Income Tax through software', and a 'Sign out' link. Below the navigation bar, a blue banner displays the text 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' In the center of the page, a large green box contains the text 'Sign up complete'. Below this box, under the heading 'What happens next', there is a list of steps for the user or their client to follow. The steps are numbered 1 through 5 and include instructions such as choosing accounting software, signing in with Government Gateway details, adding income and expenses, recording future income and expenses, and adding other income sources. After the steps, there is a note about receiving an Income Tax estimate and viewing report deadlines. At the bottom of the page, there is a green button labeled 'Sign up another client'.

GOV.UK Report your client's Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

Sign up complete

What happens next

Either you or your client need to complete the steps below.

It's important for your client to choose a software package that can interact with yours.

1. [Choose accounting software](#) if you haven't already.
2. Sign in to the software with your Government Gateway details and authorise it to interact with HMRC.
3. Add any income and expenses that your client has already received or paid out.
4. Record your client's future income and expenses using the software, then send HMRC a report at least every quarter.
5. Add any other income sources in their final report, your client needs to send this report by 31 January.

After you've sent a report your client will get an Income Tax estimate. They can view their estimate and report deadlines in their:

- accounting software
- [business tax account](#)

[Sign up another client](#)





HM Revenue
& Customs

Income Tax business/agent E2E journey roadmap

6 - Choose software GOV.UK page available



Choose software GOV.UK page available

HMRC provides information to highlight known software so that businesses and agents can choose the right software for them.

There will be a list of known software that are MTD-compatible published on GOV.UK.

A business or agent will need to complete authentication with HMRC within their chosen software to obtain their obligation dates from HMRC via an API call.

They will be able to enter transactional level information into their record-keeping software for anything relating to business income as a minimum.

Software can also provide users with the ability to provide information for non-business income (personal income).

HMRC only require that each package made available to customers complies with the Terms of Use

<https://developer.service.hmrc.gov.uk/api-documentation/docs/terms-of-use>

which have to be accepted before production credentials are issued.



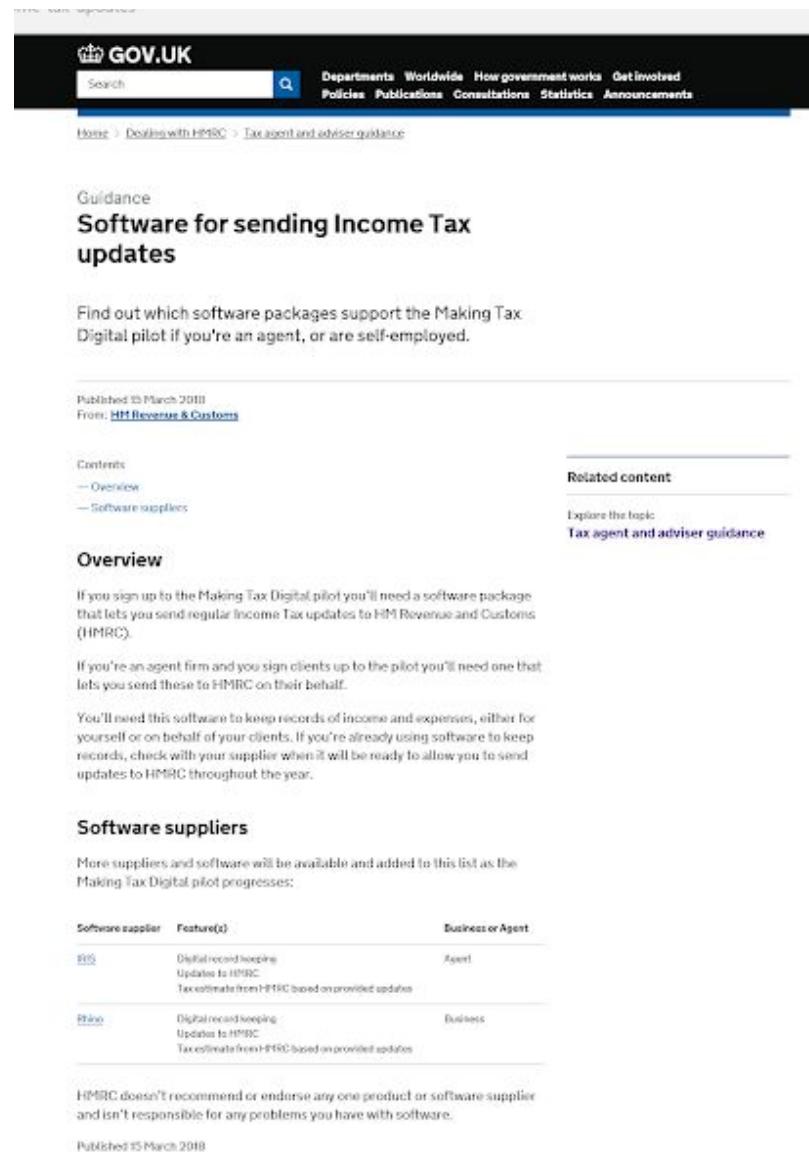
Income Tax business/agent E2E journey roadmap

6

Choose software GOV.UK page available

New guide listing software suppliers for sending Income Tax updates

<https://www.gov.uk/guidance/software-for-sending-income-tax-updates>



The screenshot shows a GOV.UK page titled "Software for sending Income Tax updates". The page header includes the GOV.UK logo, a search bar, and navigation links for Departments, Worldwide, How government works, Get involved, Policies, Publications, Consultations, Statistics, and Announcements. Below the header, a breadcrumb trail shows "Home > Dealing with HMRC > Tax agent and adviser guidance". The main content area has a heading "Software for sending Income Tax updates" with a sub-subtitle "Find out which software packages support the Making Tax Digital pilot if you're an agent, or are self-employed." A "Published 15 March 2018" and "From: HM Revenue & Customs" note is present. On the left, there's a "Contents" sidebar with "Overview" and "Software suppliers". On the right, a "Related content" sidebar lists "Explore the topic: Tax agent and adviser guidance". The "Overview" section discusses the need for software to send Income Tax updates to HMRC. The "Software suppliers" section lists two companies: EIS and Rhine, each with their features and business type (Agent or Business). A note at the bottom states that HMRC doesn't recommend or endorse any one product or software supplier.

Published 15 March 2018
From: [HM Revenue & Customs](#)

Contents

- Overview
- Software suppliers

Related content

Explore the topic:
[Tax agent and adviser guidance](#)

Overview

If you sign up to the Making Tax Digital pilot you'll need a software package that lets you send regular Income Tax updates to HM Revenue and Customs (HMRC).

If you're an agent firm and you sign clients up to the pilot you'll need one that lets you send those to HMRC on their behalf.

You'll need this software to keep records of income and expenses, either for yourself or on behalf of your clients. If you're already using software to keep records, check with your supplier when it will be ready to allow you to send updates to HMRC throughout the year.

Software suppliers

More suppliers and software will be available and added to this list as the Making Tax Digital pilot progresses:

Software supplier	Feature(s)	Business or Agent
EIS	Digital record keeping Updates to HMRC Tax estimate from HMRC based on provided updates	Agent
Rhine	Digital record keeping Updates to HMRC Tax estimate from HMRC based on provided updates	Business

HMRC doesn't recommend or endorse any one product or software supplier and isn't responsible for any problems you have with software.





Income Tax business/agent E2E journey roadmap

7 - Customer/agent links software to HMRC



Customer/agent links software to HMRC

Users of software packages that connect to the HMRC Developer Hub APIs will be required to give their software permission to interact with their data and HMRC.

The software user grants the software the authority to interact with HMRC on their behalf - for a set of functions or 'API scopes'.

The software must include each scope for which the user must grant permission the authorise call. This is explained in the authorisation section of the Developer Hub:

<https://developer.service.hmrc.gov.uk/api-documentation/docs/authorisation>

If the user grants permission the software will receive an authorisation code that can be used to gain an oAuth access token for that user and a refresh token. The access token expires periodically and must be refreshed. After 18 months the access token fully expires and the end user must grant authority again.

For an Agent, when connecting software to HMRC, the new GGW user Agent ID which was generated as part of the agent services account journey will be the GGW user Agent ID which needs to be connected. If another ID is attempted to be logged in with, an error message will be presented to the user.





Income Tax business/agent E2E journey roadmap

8 - Customer/agent views previously submitted data in software

8

Customer/agent views previously submitted data in software

Software may want to retrieve previously submitted returns, for example before making a change software may want to request the last update provided before sending any changes, or if the customer has recently started using your software and you want to retrieve previous returns.

For periodic updates

Using the '**list self employment/property periodic updates**' software can retrieve the list of updates made for that income source, to find the period(s) IDs you are looking for.

Then use the period ID to call the '**Get a self employment/property (FHL or Non FHL) periodic update**' to retrieve information for that update.

For Annual updates

Even though you can provide the annual information throughout there is only one period a year for the annual information, You can use the '**get a self employment/property (FHL and Non FHL) annual summary**' providing the tax year for the annual period you are looking for.



Income Tax business/agent E2E journey roadmap

8 Customer/agent views previously submitted data in software

```
{  
  "id": "{periodId1}",  
  "from": "2017-04-06",  
  "to": "2017-07-04"  
},  
{  
  "id": "{periodId2}",  
  "from": "2017-07-05",  
  "to": "2017-10-04"
```

Example response from
List self employment
update periods

Please note the property responses follow the same
format but data items may vary.

Please see API technical documentation for detail

```
"from": "2017-04-06",  
  "to": "2017-07-04",  
  "incomes": {  
    "turnover": { "amount": 100.25 },  
    "other": { "amount": 100.25 }  
  },  
  "expenses": {  
    "costOfGoodsBought": {  
      "amount": 100.25,  
      "disallowableAmount": 50.25  
    },  
    "cisPaymentsToSubcontractors": {  
      "amount": 100.25,  
      "disallowableAmount": 50.25
```



Customer/agent views previously submitted data in software

```
{  
  "adjustments": {  
    "includedNonTaxableProfits": 500.25,  
    "basisAdjustment": 500.25,  
    "overlapReliefUsed": 500.25,  
    "accountingAdjustment": 500.25,  
    "averagingAdjustment": 500.25,  
    "lossBroughtForward": 500.25
```

Example response for requesting the self employment annual summary.

Property responses follow the same format but data items may vary

Please see API documentation on the developer hub for more detail

```
,  
  },  
  "allowances": {  
    "annualInvestmentAllowance":  
      500.25,  
  
    "businessPremisesRenovationAllowance":  
      500.25,  
    "capitalAllowanceMainPool": 500.25,  
    "capitalAllowanceSpecialRatePool":  
      500.25,  
  
    "zeroEmissionGoodsVehicleAllowance":  
      500.25,  
    "enhancedCapitalAllowance": 500.25,  
    "allowanceOnSales": 500.25,
```





Income Tax business/agent E2E journey roadmap

9 - Customer/agent retrieves obligations in software

9

Customer/agent retrieves obligations in software

Once a business or agent has completed authentication and granted access to the software, the software can then use our APIs to request the information the user has provided at subscription and to find out the user's update obligation dates. The software should then make customers aware of their obligations within the package.

Actions to take are as follows

- List all self-employment businesses endpoint - which will provide a list of all the customer's self employment businesses, along with the Business ID which software will need to send anything to HMRC (this is currently limited to one but the functionality to add more will be available later and stated in the Roadmap)
- Get a self-employment business or Get a UK property Business - which will provide the information HMRC holds for a specific self employment or property business
- Customers can also find out their obligations for their income source, using the following endpoints
- Retrieve self-employment business obligations - which will provide obligation dates for all self-employment businesses, including grace period and whether obligations have been met or not (currently in production customers will only be able to see previous, current and next obligations not the obligations for the whole year)
- Retrieve all UK property business obligations - which will provide obligation dates for their UK property, including grace period and whether obligations have been met or not (currently in production customers will only be able to see, previous, current and next obligations not the obligations for the whole year)



9

Customer/agent retrieves obligations in software

Example response to the list all self employment businesses.



```
"id": "{selfEmploymentId}",
"accountingPeriod": {
  "start": "2017-04-06",
  "end": "2018-04-05"
},
"accountingType": "CASH",
"commencementDate": "2016-01-01",
"cessationDate": "2018-04-05",
"tradingName": "Acme Ltd.",
"businessDescription": "Accountancy services",
"businessAddressLineOne": "1 Acme Rd.",
"businessAddressLineTwo": "London",
"businessAddressLineThree": "Greater London",
"businessAddressLineFour": "United Kingdom",
"businessPostcode": "A9 9AA"
}
]
```





Customer/agent retrieves obligations in software

Example of the Obligation response that will be provided.

Please note at the moment in production the response only provides previous obligations and the next one it does not provide a full year but this will be available in the future.



```
"obligations": [  
    {  
        "start": "2017-04-06",  
        "end": "2017-07-05",  
        "due": "2017-08-05",  
        "met": true  
    },  
    {  
        "start": "2017-07-06",  
        "end": "2017-10-05",  
        "due": "2017-11-05",  
        "met": true  
    },  
    {  
        "start": "2017-10-06",  
        "end": "2018-01-05",  
        "due": "2018-02-05",  
        "met": false  
    },  
    {  
        "start": "2018-01-06",  
        "end": "2018-04-05",  
        "due": "2018-05-06",  
        "met": false  
    }]
```





Income Tax business/agent E2E journey roadmap

10 - Customer/agent submits update in software

10

Customer/agent submits update in software

Businesses, and Agents who represent them, will be required to provide summary level information of their business income and expenses (transactional information to be kept digitally) on a quarterly basis or more often if they choose.

The software package will need to convert the transactional information into summary totals for each category (e.g. expenses by category).

HMRC has provided the API to enable software to be able to send the summary information to HMRC for each income source and allow HMRC to provide a calculation based on all the information we have received to date.

When the update is received, HMRC will check if the submission is coming from an Agent and if that agent is subscribed to agent services. If they are not subscribed to agent services an error will be returned.

If the agent is subscribed, HMRC will then check if the agent is authorised to act on behalf of that customer.



10

Customer/agent submits update in software

The service will include a number of business validation rules to ensure that all submissions are cross validated before being accepted. HMRC cannot however apply these rules without knowing that no further submission APIs will be sent by the customer (for the period being validated).

Therefore once all information has been submitted to HMRC for that period, software must use the trigger calculation API to inform HMRC that the user has finished submitting their information. As a response HMRC will provide a calculation ID.

Note that this does not mean the customer has to declare that the submissions are ‘complete and correct’ (i.e. there is no ‘accuracy’ statement required at this point), only that the customer must indicate that they don’t intend to provide any additional information at this point. There is nothing to stop them providing additional information anytime by resubmitting the update period with any changes that have been made to the previous submission.

- Software will then need to use that calculation ID to use the retrieve calculation API, please note that at busy periods this may take a few minutes.

The calculation ID response:

- A ‘Year to Date’ estimated liability (which will total all period calculations to give an up to date view of the estimated liability)
- The Delta figure (which will be the difference between the current YTD and previous YTD figure).
- A breakdown of how the estimated liability has been reached, which will at a minimum be the equivalent to an SA302
- A forecast figure of what the customers liability is likely to be at the end of the year based on the information provided to date (Please note that customers will not be able to change this forecast figure as it is for information only.)



10

Customer/agent submits update in software

Software should use that Calculation ID to call the Retrieve a tax calculation API to get the result of the calculation.

Software can then call the relevant Get obligations APIs to establish whether or not the customer's' obligation has been met.
Please note the obligation can take up to an hour to be confirmed as met.

When a customer wants to send an update for a self employment or property business, software will need to provide summary totals for any income or expenses by category (mandatory quarterly) and allowances and adjustments (mandatory annual). Software will need to use the following: endpoints for each relevant source of income.

For three monthly updates

- Create a self-employment update period - this creates the update period and enables software to provide the summary totals of income and expenses for that specific self employment business (this could be as little as a day or the whole 3 month obligation period)
- Create a Furnished Holiday Lettings (FHL) property period - this creates the update period and enables software to provide the summary totals of income and expenses for FHL property income
- Create a non FHL property update period - this creates the update period and enables software to provide the summary totals of income and expenses for non FHL property income

A customer can provide information as frequently as they like, however there are a couple of validation rules that apply

1. Each update period cannot overlap the previous one e.g.
 - a. Update 1 - 6th April - 1st May - Accepted
 - b. Update 2 - 2nd May - 31st May - Accepted
 - c. Update 3 - 28th May - 6th June - Rejected



Income Tax business/agent E2E journey roadmap

10

Customer/agent submits update in software

```
"from": "2017-04-06",
"to": "2017-07-04",
"incomes": {
  "turnover": { "amount": 100.25 },
  "other": { "amount": 100.25 }
},
"expenses": {
  "costOfGoodsBought": {
    "amount": 100.25,
    "disallowableAmount": 50.25
  },
  "cisPaymentsToSubcontractors": {
    "amount": 100.25,
    "disallowableAmount": 50.25
  },
  "staffCosts": {
    "amount": 100.25,
    "disallowableAmount": 50.25
  }
}
```

Example of the Create self employment periodic update with expense broken down.

Example of the create self employment periodic update with consolidated expenses.

```
"from": "2017-04-06",
"to": "2017-07-04",
"incomes": {
  "turnover": {
    "amount": 100.25
  },
  "other": {
    "amount": 100.25
  }
},
"consolidatedExpenses": 100.25
```

For property the structure is the same but the fields required can be different

For full details see the documentation Income Tax (MTD) documentation on the developer hub.



10

Customer/agent submits update in software

For annual updates these are mandatory annually but we have provided the functionality for customers to provide information more frequently if they choose.

- Update a self employment annual summary - this enables the customer to provide any information about allowances and adjustments they might want to provide during the year to get a more accurate calculation
- Update a non FHL property business annual summary - this enables the customer to provide any information about allowances and adjustments they might want to provide during the year to get a more accurate calculation
- Update a FHL property business annual summary - this enables the customer to provide any information about allowances and adjustments they might want to provide during the year to get a more accurate calculation

Checking if an obligation has been met

Once the customer has finished sending all the information for that period and you have retrieved the calculation. You can then check whether the customer's obligations have been met. **Please note it can take up to an hour for the results to be confirmed.**



Income Tax business/agent E2E journey roadmap

10

Customer/agent submits update in software

```
{  
  "adjustments": {  
    "includedNonTaxableProfits": 500.25,  
    "basisAdjustment": 500.25,  
    "overlapReliefUsed": 500.25,  
    "accountingAdjustment": 500.25,  
    "averagingAdjustment": 500.25,  
    "lossBroughtForward": 500.25,  
  
  "allowances": {  
    "annualInvestmentAllowance": 500.25,  
    "businessPremisesRenovationAllowance": 500.25,  
    "capitalAllowanceMainPool": 500.25,  
  }  
}
```

Example of update a self employment business annual summary allowances and adjustments

Property follows the same structure but with some different data items

For more details please look at the Income Tax (MTD) API on the developer hub



Income Tax business/agent E2E journey roadmap

10

Customer/agent submits update in software

```
{  
  "taxYear": "2017-18"  
}  
← Example of trigger calculation request
```

Example of calculation response →

```
{  
  "incomeTaxYTD": 1000.25,  
  "incomeTaxThisPeriod": 1000.25,  
  "payFromAllEmployments": 200.22,  
  "benefitsAndExpensesReceived": 200.22,  
  "allowableExpenses": 200.22,  
  "payFromAllEmploymentsAfterExpenses": 200.22,  
  "shareSchemes": 200.22,  
  "profitFromSelfEmployment": 200.22,  
  "profitFromPartnerships": 200.22,  
  "profitFromUkLandAndProperty": 200.22,  
  "dividendsFromForeignCompanies": 200.22,  
  "foreignIncome": 200.22,  
  "trustsAndEstates": 200.22,  
  "interestReceivedFromUkBanksAndBuildingSocieties": 200.22,  
  "dividendsFromUkCompanies": 200.22,  
  "ukPensionsAndStateBenefits": 200.22,  
}
```





Income Tax business/agent E2E journey roadmap

11 - Customer/agent changes and resubmits previously submitted data

11

Customer/agent changes data for a previously submitted period

If a customer wants to make an change to the data that was included in a previously submitted update software should use the following endpoints

- For quarterly updates - Amend a self-employment periodic update or Amend an (FHL or Non FHL) property periodic update
- For Annual updates - use the same endpoints - Amend a self-employment annual summary or Amend an (FHL or Non FHL) property business annual summary

For all quarterly updates including self employment, FHL property business and non-FHL property business -

- software will have to resubmit the new summary totals for the specific update period (i.e. the dates of the update period have to match exactly)
- When a business resubmits an update period, the software will have to use the trigger calculation API and follow the same process as the submitting an update period process.

Note: any changes that are made before the customer has crystallised is not a formal amendment.

For all changes to annual summary updates including Self employment, FHL property business and non-FHL property business -

- Software will have to resubmit any changes to the summary totals for income source. The nature of this obligation means there is no need to create separate update periods.
- Where a business resubmits an annual summary update, previous figures that have been submitted **must** be sent again as well as any additional information. A zero or Null will overwrite any information previously provided.
- the software will have to use the trigger calculation API and follow the same process.



11 Customer/agent changes data for a previously submitted period

No Examples as they are the same as the create an update period. However a couple of key points to remember for changing previously submitted updates

1. Changes to periodic updates - the update period you are trying to change **Must** match the original update period exactly or it will be rejected.
2. Changes to Annual updates - All figures previously supplied **must** be provided again, a Zero or a Null will over right any previously submitted information.





Income Tax business E2E journey roadmap

12 - Customer views previously submitted data and filing obligations in BTA

12

Customer views previously submitted data and filing obligations in BTA

HMRC believe that some may wish on occasion to view information regarding their income tax for assurance purposes, this may also include any previous updates that have been submitted.

We would therefore encourage vendors to make available within software products as many suitable features as possible to meet user needs.

Vendors can also direct users to visit their Business Tax Account to view certain information. Please find the log in page below:
<https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account>.

From 14 August 2017, a user who has signed up for MTD and agreed to report using their third party software, can choose to log into Business Tax Account and view information such as; obligation periods, year-to-date income tax calculation and end-of-year forecasted tax liability.

The vision is that the Business Tax Account will have further features and iterations based on user feedback and needs. Future features will also enable users to have a statement view, view a change of circumstance, along with linking off to make a card payment.

The Business Tax Account uses public-facing API's to display the following information:

- Reporting obligations, and their status, per income source.
- Tax estimates
- Year-to-date income tax calculation
- End-of-year forecasted tax liability

User Research will continue and further iterations will be made, this will enhance the functionality of the Business Tax Account and help to improve the user's experience. This will mean using both micro services and API's.



Income Tax business/agent E2E journey roadmap

12

Customer views bills, report deadlines and estimates within BTA

BETA This is a new service – your [feedback](#) will help us to improve it.

[Business tax home](#) > Income Tax

Income Tax

Reporting through software

You send your Income Tax reports using accounting software.

► [How to do this](#)

Your account

Ref: HD39828023480

Bills See your current and previous Income Tax bills. View your bills	Report deadlines Check when your reports are due and if we've received them. View your deadlines
Estimates See what we think you'll owe. View your estimates	

[Is there anything wrong with this page?](#)



View Income Tax bills within BTA

GOV.UK Business tax account Sign out

BETA This is a new service – your [feedback](#) will help us to improve it.

[Business tax home](#) > [Income Tax](#) > [Income Tax bills](#)

Income Tax bills

View finalised bills.

- [Tax year: 2018 to 2019](#)

For earlier bills, [view your Self Assessment calculations](#).

[Is there anything wrong with this page?](#)

GOV.UK Business tax account Sign out

BETA This is a new service – your [feedback](#) will help us to improve it.

[Business tax home](#) > [Income Tax](#) > [Income Tax bills](#) > Your finalised Income Tax bill

Tax year: 2018 to 2019

Your finalised Income Tax bill

What you owe: £16,119.86

! If you pay this bill after 31 January 2020 you'll get penalties.

This figure is based on the information you provided in your quarterly reports and final report. You told us this information is accurate.

► [How this figure was calculated](#)

[Continue to payment](#)

◀ [Back to Income Tax home](#)

[Is there anything wrong with this page?](#)

GOV.UK Business tax account Sign out

BETA This is a new service – your [feedback](#) will help us to improve it.

[Business tax home](#) > [Income Tax](#) > [Income Tax bills](#) > Your finalised Income Tax bill

Tax year: 2018 to 2019

Your finalised Income Tax bill

What you owe: £16,119.86

! If you pay this bill after 31 January 2020 you'll get penalties.

This figure is based on the information you provided in your quarterly reports and final report. You told us this information is accurate.

▼ [How this figure was calculated](#)

Business profit	£58,000
Income from savings	£2,000
Personal Allowance (Income Tax and savings)	-£11,500
Your taxable income (Income Tax)	£48,500
Income from dividends	£3,000
Personal Allowance (dividends)	-£3,000
Your taxable income (dividends)	£0
Income Tax (£34,750 at 20%)	£6,950
Income Tax (£13,750 at 40%)	£5,500



View report deadlines within BTA

Your Income Tax report deadlines

You must submit a report once every quarter using accounting software.

XYZ Sports

This business ceased trading on 22 June 2019.

Report period	Report due date
6 April 2019 to 30 June 2019	Overdue

XYZ Models

Report period	Report due date
6 April 2019 to 30 June 2019	Due by 31 July 2019

Property income

This covers all properties that you earn income from.

Report period	Report due date
6 April 2019 to 30 June 2019	Received



View Your Income Tax estimate within BTA

Tax year: 2018 to 2019

Your Income Tax estimate

Annual estimate: £15,628.26

This is an estimate of what you'll pay for the whole of this tax year, beginning 6 April 2018 and ending 5 April 2019.

It's based on your current estimate and is a total of all income tax, from any source that you report through accounting software.

Current estimate: £7,814.13

This is an estimate of the tax you owe from 6 April 2018 to 30 September 2018.

It's based on the information you report through accounting software.

How your current estimate was calculated

Business profit and income from savings	£24,836
Personal allowance, incl. Savings (for period reported)	-£5,750
Your taxable income (Income Tax)	£24,065.50
Income from dividends	£1,500
Personal Allowance (dividends)	-£1,500
Your taxable income (dividends)	£0
Income Tax (£17,375 at 20%)	£3,475
Income Tax (£6,690.50 at 40%)	£2,676.20





Income Tax business/agent E2E journey roadmap

13 - Customer/agent can receive penalties

13

Customer/agent can receive penalties

Existing penalties and notification methods will remain in place for service users. Further information can be found here <https://www.gov.uk/self-assessment-tax-returns/penalties>.





Income Tax business/agent E2E journey roadmap

14 - Appeals process

14

Appeals process

The existing process for Appeals will remain in place. Further details can be found here
<https://www.gov.uk/tax-appeals/penalty>.





Income Tax business/agent E2E journey roadmap

15 - Customer/agent can unsubscribe from MTD Income Tax

15

Customer/agent can unsubscribe from MTD SA

There is currently a manual process in place whereby a Customer/Agent can contact the HMRC helpline to notify their requirement to unsubscribe from the service.

In the event that the customer continues to be Income Tax registered, if necessary Income Tax returns can be submitted manually.

In time the manual process will be replaced by a user interface.





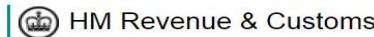
Income Tax business/agent E2E journey roadmap

16 - Agent services Income Tax agent/client de-authorisation

Income Tax business/agent E2E journey roadmap

16

Agent services Income Tax agent/client de-authorisation



Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Trying to file Self Assessment using GOV.UK Verify?](#)

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)

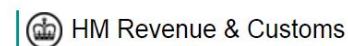
[Get help from HMRC's automated assistant ↗](#)



Income Tax business/agent E2E journey roadmap

16

Agent services Income Tax agent/client de-authorisation



Manage your tax agents

Check which tax agents have permission to act on your behalf, and remove authorisations that you no longer need.

Your authorised agents

Agency name	Authorised services	Actions
Agency Name	Report income and expenses through software	Remove authorisation
Agency Name	Report VAT returns through software	Remove authorisation



HM Revenue
& Customs

Income Tax business/agent E2E journey roadmap

16 Agent services Income Tax agent/client de-authorisation



Business tax account



Remove authorisation from ABC Accountants

If you remove your authorisation, ABC Accountants will no longer be able to report your income and expenses through software.

Are you sure you want to remove your authorisation from ABC Accountants?



Yes



No

Continue



HM Revenue & Customs

16

Agent services Income Tax agent/client de-authorisation



HM Revenue & Customs

Authorisation removed

ABC Accountants can no longer report your income and expenses through software

Made a mistake?

If you want to allow ABC Accountants to report your income and expenses through software, ask them to send you a new authorisation request.

[Continue](#)



HM Revenue
& Customs



Income Tax Agent E2E journey roadmap

17 - Agent able to notify their own change of circumstances

17

Agent able to notify their own change of circumstances

This will initially be the usual process, which can be used to remove the agent reference number and Government Gateway (GGW) enrolment (HMRC-AS-AGENTS).

The scenario where this is needed is when an agency firm ceases trading.

If an agency no longer wants to participate in MTD they can stop using their GGW ID.

We are currently working to include a UI for this journey as part of the wider change of circumstances solution.





Income Tax business/agent E2E journey roadmap

18 - Subscription service available for businesses and agents

18

Subscription service available for businesses and agents

We will deliver a subscription service that will allow new self-employed businesses and landlords to subscribe for income tax and sign up to the MTD Service; using software and providing quarterly updates from the start of their business lifecycle. This will not be mandatory and if not chosen, existing subscription services will remain.

The service will request information about the business (eg name, address, contact details, start of business) and the self-employed person or landlord running it (eg name, home address, date of birth, National Insurance number).

Following successful subscription the customer will be informed of their update deadlines.

For the MTD-Income Tax release this will mean that self-employed and landlords will have to go through the Personal Identity Check when subscribing. The Check is the same process shown to users on the Personal Tax Account today, and uses information HMRC holds on the individual.

HMRC will provide subscription as an online service through Gov.uk, enabling software developers to provide links to the service in software.

Once an agent has subscribed for Agent Services and either linked an existing client or added a new one, they will be able to subscribe a new business as self employed or a landlord (or both) and sign them up to the MTD Income Tax service. This will be a service available on GOV.UK. The service is currently in development and is expected in the summer of 2018. It will be a relatively straightforward service that captures key data about the business e.g. name, address. As analysis completes we will provide details.



18

Subscription service available for businesses and agents

The screenshot shows the 'Sign in' page for a new service. At the top, there's a banner with the GOV.UK logo and the word 'ALPHA' followed by the text 'This is a new service – your [feedback](#) will help us to improve it.' Below the banner, the page title 'Sign in' is displayed. A sub-instruction reads: 'Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.' There are two input fields: 'User ID' and 'Password', both represented by empty rectangular boxes. Below these fields is a green rectangular button labeled 'Sign in'. At the bottom of the page, under the heading 'Problems signing in', there are four blue hyperlinks: 'Don't have a Government Gateway account', 'Forgotten user ID', 'Forgotten password', and 'Forgotten user ID and password'.



18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK website, specifically for reporting Income Tax through software. The top navigation bar includes the GOV.UK logo, the title "Report your Income Tax through software", and a "Sign out" link. A blue banner at the top left indicates it's an "ALPHA" service and encourages user feedback. Below the banner, there's a back-link labeled "Back". The main content area features a large heading "Agree to receive emails instead of letters". It explains that to use the service, users must agree to let HM Revenue and Customs (HMRC) send tax communications by email. It also states that users will receive an email notification for new messages in their HMRC account and that no personal information will be sent by email. A link to "terms and conditions" is provided. At the bottom of the page are two buttons: a green "Agree and continue" button and a blue "Sign out" link, along with a link to "Get help with this page".



18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK website for reporting Income Tax through software. The top navigation bar includes the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. A blue banner at the top left indicates it's an 'ALPHA' service and encourages user feedback. Below the banner, there's a back-link and a large heading 'What's your email address?'. A placeholder text 'For example, me@me.com' is provided. A text input field contains the email 'me@me.com', which is highlighted with a yellow border. A green 'Continue' button is positioned below the input field. At the bottom of the page, there's a link 'Get help with this page.'



18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue banner with the word 'ALPHA' and the text 'This is a new service – your [feedback](#) will help us to improve it.' Below the banner, there's a 'Back' link. The main heading is 'Check your email address'. A text input field contains 'me@me.com'. Below the input field is a green button labeled 'Confirm and continue'. There are also links for 'Change email address' and 'Get help with this page.'



18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below this, a red banner says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is also present. The main content area has a large heading 'Verify your email address'. It contains the text: 'An email has been sent to me@me.com. Click on the link in the email to verify your email address for HMRC.' Below this, there's a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

18 Subscription service available for businesses and agents

The screenshot shows a GOV.UK page titled 'Report your Income Tax through software'. At the top left is the GOV.UK logo. To the right of the logo is the title 'Report your Income Tax through software' and a 'Sign out' link. Below the title, a blue bar contains the text 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is located just below this bar. The main content area features a large bold heading 'You've verified your email address'. Below this, a text block states 'HM Revenue and Customs will contact you by email instead of sending letters.' A green 'Continue' button is centered at the bottom of the content area. At the very bottom of the page, there is a link 'Get help with this page.'



18

Subscription service available for businesses and agents

The screenshot shows a web page titled "Report your Income Tax through software". The top navigation bar includes the GOV.UK logo, the title, and a "Sign out" link. A blue banner at the top left says "ALPHA This is a new service – your [feedback](#) will help us to improve it." Below the banner, there is a back-link "[◀ Back](#)". The main content asks "Do you rent out a UK property?" and includes the note "This includes if you use a letting agency." There are two radio buttons: one for "Yes" and one for "No". A green "Continue" button is at the bottom left, and a link "Get help with this page." is at the bottom right.

Report your Income Tax through software

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

Do you rent out a UK property?

This includes if you use a letting agency.

Yes No

[Continue](#)

[Get help with this page.](#)



18

Subscription service available for businesses and agents

The screenshot shows a GOV.UK service page titled 'Report your Income Tax through software'. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' On the right, there's a 'Sign out' link. Below the banner, a backlink '[◀ Back](#)' is visible. The main question 'Do you rent out a UK property?' is displayed in bold black text. A note below it says 'This includes if you use a letting agency.' Two radio buttons are shown: one for 'Yes' (selected) and one for 'No'. A secondary question 'Is this your only source of self-employed income?' is shown in a greyed-out section, with two radio buttons: 'Yes' (unselected) and 'No' (selected). A green 'Continue' button is at the bottom, and a link 'Get help with this page.' is at the very bottom.

If you answer yes to “Is this your only source of self employed income” you see “*When was your property available to rent?*” and then go to Terms of Participation.



Income Tax business/agent E2E journey roadmap

18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK website, specifically the 'Report your Income Tax through software' service. At the top, there's a blue banner with the text 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, there's a 'Back' link. The main question is 'Do you work for yourself?' with the note 'This does not include if your business is a limited company or partnership.' There are two radio buttons: one selected ('Yes') and one unselected ('No'). A green 'Continue' button is at the bottom left, and a link 'Get help with this page.' is at the bottom right.

If you answer No you continue in the journey but are not asked for any information related to sole trader income



Income Tax business/agent E2E journey roadmap

18

Subscription service available for businesses and agents

GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

Do you have any other sources of income?

This could include:

- as an employee for another business
- UK pensions or annuities
- investments from outside the UK
- capital gains
- taxable state benefits

Yes No

[Continue](#)

[Get help with this page.](#)



18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK website for reporting income tax through software. At the top, there's a navigation bar with the GOV.UK logo, the text "Report your Income Tax through software", and a "Sign out" link. A red circular icon with the number "18" is positioned to the left of the main content area. Below the navigation, a blue banner says "ALPHA This is a new service – your [feedback](#) will help us to improve it." A "Back" link is also present. The main content area has a heading "Tell us about your other income sources in your final report". It explains that users only need to send quarterly reports for specific income sources and lists three options: working for yourself, renting out a UK property, or both. It also states that reports must be submitted by 31 January. At the bottom, there's a green "Continue" button and a link to "Get help with this page".



18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK website for reporting Income Tax through software. At the top, there's a red circular icon containing the number '18'. The page title is 'Subscription service available for businesses and agents'. The main content area has a dark header with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. A blue banner at the top says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, there's a back navigation link '[◀ Back](#)'. The main question is 'What's the name of your business?'. Below it, a note says 'If your business doesn't have a name, enter your own name.' There's a large empty input field for entering the business name. A green 'Continue' button is below the input field. At the bottom, there's a link 'Get help with this page.'

GOV.UK

Report your Income Tax through software

Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

What's the name of your business?

If your business doesn't have a name, enter your own name.

[Continue](#)

[Get help with this page.](#)



18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK website. At the top, there's a black header bar with the GOV.UK logo on the left, the text 'Report your Income Tax through software' in the center, and 'Sign out' on the right. Below the header, a blue bar contains the word 'ALPHA' followed by the text 'This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is also present. The main content area has a large heading 'What's your business telephone number?' followed by a explanatory text: 'This can be the same as your personal telephone number.' Below this is a large empty input field for entering a telephone number. At the bottom of the form is a green 'Continue' button. To the left of the 'Continue' button is a link 'Get help with this page.'



Income Tax business/agent E2E journey roadmap

18

Subscription service available for businesses and agents

 GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

Is your business address in the UK?

This can be the same as your personal address.

Yes
 No

Continue

[Get help with this page.](#)

 GOV.UK Report your Income Tax through software

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

You can't use this service

This is because your business address is not in the UK.

If this is incorrect you can [change your answers](#).

Sign out



18

Subscription service available for businesses and agents



ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

What is your business address?

This can be the same as your personal address.

House name or number

Postcode

[Search address](#)

[Enter UK address manually](#)



Income Tax business/agent E2E journey roadmap

18

Subscription service available for businesses and agents

The screenshot shows a GOV.UK page titled "Report your Income Tax through software". A blue banner at the top left says "ALPHA This is a new service – your [feedback](#) will help us to improve it." Below the banner, there's a "Sign out" link. A backlink "[◀ Back](#)" is present. The main section is titled "Select your address" and contains four address options, each with a radio button:

- 1 Romford Road, Wellington, Telford, TF1 4ER
- 2 Romford Road, Wellington, Telford, TF1 4ER
- 3 Romford Road, Wellington, Telford, TF1 4ER
- 4 Romford Road, Wellington, Telford, TF1 4ER

Below the addresses are two links: "Edit address" and "Search again". At the bottom is a green "Next" button.



18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top left is the GOV.UK logo. In the center, it says 'Report your Income Tax through software'. On the right, there is a 'Sign out' link. A blue banner at the top says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below this, there is a backlink '[◀ Back](#)'. The main content area has a heading 'Confirm this is your business address' followed by an address: '1 Romford Road, Wellington, Telford, TF1 4ER'. Below the address is a link '[Change](#)'. At the bottom is a green button labeled 'Continue'.



18

Subscription service available for businesses and agents

The screenshot shows a GOV.UK page titled 'Report your Income Tax through software'. A red circular badge with the number '18' is positioned in the top left corner. The page header includes the GOV.UK logo, the title, and a 'Sign out' link. A blue banner at the top left says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below the banner, there's a back-link '[◀ Back](#)'. The main content area has a heading 'When did you start trading?'. It asks for the date when goods or services became available to the public, noting that it may not be a sale. An example is given as 'For example, 14 2017'. Below this, there are three input fields for 'Day', 'Month', and 'Year', each represented by a small square input box. At the bottom is a green 'Continue' button.

Report your Income Tax through software

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

When did you start trading?

This is the date your goods or services became available to the public. You may not have made a sale.

For example, 14 2017

Day Month Year

[Continue](#)



18

Subscription service available for businesses and agents

The screenshot shows a GOV.UK page titled "Report your Income Tax through software". A blue banner at the top left says "ALPHA This is a new service – your [feedback](#) will help us to improve it." On the right, there's a "Sign out" link. Below the banner, a link "[◀ Back](#)" is visible. The main content asks: "Do you want to match your accounting period to the tax year?". It explains that the tax year runs from 6 April to 5 April, and most sole traders match their accounting period to the tax year. It also states that you don't need to use the date you started trading. There are two radio buttons: one for "Yes" and one for "No". A green "Continue" button is at the bottom.

GOV.UK

Report your Income Tax through software

Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

Do you want to match your accounting period to the tax year?

The tax year runs from 6 April to 5 April. Most sole traders match their accounting period to the tax year.

You don't need to use the date you started trading.

Yes No

Continue



Income Tax business/agent E2E journey roadmap

18

Subscription service available for businesses and agents

The screenshot shows a GOV.UK page titled 'Report your Income Tax through software'. A red banner at the top left indicates it's an 'ALPHA' service. The main heading is 'How will you record your income and expenses?'. Below this, there's a 'Show me an example' button and some explanatory text about invoicing in March 2017 but receiving money in May 2017. It then asks if you would tell HM Revenue and Customs about this, listing two options: 'May 2017, then the method you use is 'cash basis' accounting' and 'March 2017, then the method you use is 'accruals basis' accounting'. Two radio buttons allow selection of either 'Cash basis' or 'Accruals basis'. A green 'Continue' button is at the bottom.



18

Subscription service available for businesses and agents

The screenshot shows a GOV.UK page titled "Report your Income Tax through software". A blue banner at the top left says "ALPHA This is a new service – your [feedback](#) will help us to improve it." Below the banner, there's a "Back" link. The main question is "When was your property available to rent?". A note below the question says "This date could be before you had a tenant. If you rent out more than one property, enter the earliest date." An example "14 2017" is shown. Below the example, there are three input fields labeled "Day", "Month", and "Year" with empty boxes. At the bottom is a green "Continue" button.



Income Tax business/agent E2E journey roadmap

18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a navigation bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. A blue banner at the top says 'ALPHA This is a new service – your [feedback](#) will help us to improve it.' Below the banner, there's a back-link '[◀ Back](#)'. The main content area has a heading 'Terms of participation'. It asks users to agree to terms by clicking 'Accept and continue'. There's also a link 'Get help with this page.'

GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[◀ Back](#)

Terms of participation

By registering for this service, you agree to:

- use relevant software to record your income and expenses
- submit a report at least once every 3 months from the start of your accounting period
- send your final report for the 2017 to 2018 tax year by 31 January 2019
- declare any other income sources and reliefs
- authorise any third party you use (such as your accountant) and have responsibility for any information they give to HMRC on your behalf
- tell HMRC if you stop trading or start a new business
- tell HMRC if you want to stop using this service

These terms aren't contractual and you can stop using software at any time. If you stop using software, you'll need to register for Self Assessment instead.

[Accept and continue](#)

[Get help with this page.](#)



Income Tax business/agent E2E journey roadmap

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Subscription service available for businesses and agents

GOV.UK Report your Income Tax through software Sign out

ALPHA This is a new service – your [feedback](#) will help us to improve it.

[Back](#)

Check your answers

You've told us

Do you rent out a UK property?	Yes	Change
Is this your only source of self-employed income?	No	Change
Do you work for yourself?	Yes	Change
Do you have any other sources of income?	Yes	Change
What's the name of your business?	bb	Change
What's your business telephone number?	123456	Change
What's your business address?	1 Romford Road, Wellington, Telford, TF1 4ER	Change
When did your business start trading?		Change
Do you want to match your accounting period to the tax year?	Yes	Change
What method will you use to record your income and expenses?		Change
When did you start receiving income from renting out property?		Change

[Continue](#)



18

Subscription service available for businesses and agents

The screenshot shows a web page from the GOV.UK 'Report your Income Tax through software' service. At the top, there's a blue header bar with the GOV.UK logo, the title 'Report your Income Tax through software', and a 'Sign out' link. Below the header, a blue box contains the word 'ALPHA' followed by the text 'This is a new service – your [feedback](#) will help us to improve it.' A 'Back' link is also present. The main content area has a large heading 'Declaration'. Below it, a paragraph states: 'By registering, you confirm that the information you've given is complete and correct. You must tell HMRC if anything changes.' A warning icon (an exclamation mark inside a circle) is followed by the text: 'You could be prosecuted or have to pay a penalty if you give incorrect or incomplete information.' At the bottom, there's a green 'Register' button.



18

Subscription service available for businesses and agents

The screenshot shows a GOV.UK website page titled "Report your Income Tax through software". The top navigation bar includes the GOV.UK logo, the title, and a "Sign out" link. A blue banner at the top left indicates it's an "ALPHA" service and encourages user feedback. The main content area features a large green box with the text "Registration complete". Below this, under the heading "What happens next", there is a numbered list of five steps:

1. Choose accounting software if you haven't already.
2. Sign in to the software with your Government Gateway details and authorise it to interact with HMRC.
3. Add any income and expenses that you've already received or paid out.
4. Continue to record your income and expenses using software, then send HMRC a report at least every quarter.
5. Add any other income sources in your final report, you need to send this report by 31 January.

Following the steps, there is a note: "After you've sent a report you'll get an Income Tax estimate. You can view your estimate and report deadlines in your:"

- accounting software
- [business tax account](#)

At the bottom, a note states: "It may take a few hours for them all to appear." A green "Finish" button is located at the very bottom left of the page.





Income Tax business/agent E2E journey roadmap

19 - Customer/agent makes a payment by existing or new Direct Debit method

Income Tax business/agent E2E journey roadmap

19

Customer/agent makes a payment by existing or new Direct Debit method

HMRC would like vendors to present messages to Business users at key points in their journey that give them the option to make payments ahead of any obligation date to help spread the cost. Likewise we will help deliver functionality that allows vendors to make users aware of payment dates.

There are multiple ways to make a payment for the Self Assessment regime, so we have listed them all on GOV.UK at <https://www.gov.uk/pay-self-assessment-tax-bill> and advise vendors in their messaging to ask customers to visit that link so the customer can make a payment in the method that best suits them.

With the arrival of MTD-Income Tax the contents of this GOV.UK page are subject to change.

Likewise the URL may change in which case we will update the link above.

In order for a Business to see what previous payments they have made to HMRC, we would like vendors to present messages at key points in their journey that encourage them to visit their Business Tax Account.

The login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account> and we advise vendors in their messaging to ask customers to visit that link.



19

Customer/agent makes a payment by existing or new Direct Debit method

Customers can pay their tax bill by direct debit, making it easy and convenient to pay. HMRC is delivering functionality for customers to set up direct debit instructions to pay tax when it becomes due. Customers may also set up a regular payment plan to ensure funds are available when tax becomes due.

These services will be available when a customer first subscribes to HMRC's tax services, and at any time after a customer has been subscribed through their digital tax account. Access to the services will be via the customer's digital tax account.

The login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account> and we advise vendors in their messaging to ask customers to visit that link.





Income Tax business/agent E2E journey roadmap

20 - Customer/agent makes a payment (other types)

20

Customer/agent makes a payment (other types)

HMRC would like vendors to present messages to Business users at key points in their journey that give them the option to make payments ahead of any obligation date to help spread the cost. Likewise we will help deliver functionality that allows vendors to make users aware of payment dates.

There are multiple ways to make a payment for the Self Assessment regime, so we have listed them all on GOV.UK at <https://www.gov.uk/pay-self-assessment-tax-bill> and advise vendors in their messaging to ask customers to visit that link so the customer can make a payment in the method that best suits them.

With the arrival of MTD Income Tax the contents of this GOV.UK page are subject to change.

Likewise the URL may change in which case we will update the link above.

In order for a Business to see what previous payments they have made to HMRC, we would like vendors to present messages at key points in their journey that encourage them to visit their Business Tax Account.

The login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account> and we advise vendors in their messaging to ask customers to visit that link.



20

Customer/agent makes a payment (other types)

Customers can make payments through their bank, either offline or via online banking. The payment details, including the HMRC bank account, and the correct reference numbers to use will be available via the following link:

<https://www.gov.uk/pay-self-assessment-tax-bill>





Income Tax business/agent E2E journey roadmap

21 - Customer/agent views MTD Payments in software

²¹ Customer/agent views MTD Payments in software

Customers will be able to view payments made to HMRC in software, further details to follow.





Income Tax business/agent E2E journey roadmap

22 - Customer/agent receives a repayment

22

Customer/agent receives a repayment

HMRC will identify repayment claims submitted via software. Customers awaiting repayment can track claims through a Repayment Tracker to be made available through the customer's digital tax account.

The login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account> and we advise vendors in their messaging to ask customers to visit that link.

HMRC will make repayments to customers electronically wherever possible. They are encouraged to provide HMRC with bank account details, and to keep them up to date to ensure rapid repayment of amounts due.

We would like vendors to provide regular messages in software to remind customers to check and update the details HMRC holds. Updates can be made through a customer's digital tax account -

<https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account>





Income Tax business/agent E2E journey roadmap

23 - Customer/agent notifies change of circumstances

23

Customer/agent notifies change of circumstances

In time a user interface on the Business Tax Account will allow businesses to update their circumstances, until then they should call the helpline.

When the user interface is delivered, HMRC would like vendors to present messages to business users regularly to remind them to check and update their details with HMRC.

They will then be able to do that by visiting their Business Tax Account. The login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account>, and by visiting that link businesses will be able to update a range of information, including addresses, telephone numbers, e-mail and business type.





Income Tax business E2E journey roadmap

24 - Customer views and makes payments in BTA

24

Customer views and makes payments in BTA

HMRC would like vendors to present messages to Business users at key points in their journey that give them the option to make payments ahead of any obligation date to help spread the cost. Likewise we will help deliver functionality that allows vendors to make users aware of payment dates.

There are multiple ways to make a payment for the Self Assessment regime, so we have listed them all on GOV.UK at <https://www.gov.uk/pay-self-assessment-tax-bill> and advise vendors in their messaging to ask customers to visit that link so the customer can make a payment in the method that best suits them.

With the arrival of MTD-Income Tax the contents of this GOV.UK page are subject to change.

Likewise the URL may change in which case we will update the link above.

In order for a Business to see what previous payments they have made to HMRC, we would like vendors to present messages at key points in their journey that encourage them to visit their Business Tax Account.

The login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account> and we advise vendors in their messaging to ask customers to visit that link.





Income Tax business/agent E2E journey roadmap

25 - Customer/agent able to submit end of period statement through software

25

Customer/agent able to submit end of period statement through software

This is the process that allows the customer to finalise the profit or loss for any one source of business income. An EOPS must be completed for each source of business income the taxpayer has (just as, the current Income Tax process for the SA103 and 105 schedules) So, if e.g. a customer has one self-employment business and one property business then they will have to complete two EOPS.

The EOPS relates to the accounting period/basis period for each source of business income and cannot be completed before the end of that period. However the customer does not need to complete it until 31st January Year 2. Please note in the future we will look to provide obligation dates for the whole year.

The process will take into account all the periodic and annual data already provided by the customer throughout the year. The customer should make sure they are happy with the information they have already provided and add any additional information they have. This is likely to include tax and accounting adjustments and allowances or reliefs.

Software should play back to the customer the information listed below this can either be totalled up by software, but HMRC have provided APIs for you to get it from us as well (Business Income Source Summary (BISS) for SE or property)

- Total Business Income
- Total Expenses
- Business Net Profit
- Business Net Loss
- Total Additions to net profit or deductions to net loss
- Total Deductions to net profit or additions to net loss
- Accounting Adjustments
- Taxable Profit
- Taxable Loss



Income Tax business/agent E2E journey roadmap

25

Customer/agent able to submit end of period statement through software

This information must be shown to the customer for them to confirm it is complete and correct for that source of business income before they send the declaration. **Note** - The Business Income Source Summary APIs are now available. However you could opt to create this information within your package. HMRC just needs the declaration to confirm the customer has seen it.

Note - the Declaration is the only mandatory new API for this process, the exact text HMRC requires you to playback is below

Declaration for Self Employment EOPS

I confirm that I have reviewed the information provided to establish the taxable profits for the relevant period ending in <insert tax year> together with the designatory data provided for that period and that it is correct and complete to the best of my knowledge. I understand that I may have to pay financial penalties or face prosecution if I give false information.

Declaration for Property EOPS

"I confirm that I have reviewed the information provided to establish taxable profits for the relevant period ending in <insert tax year> together with the designatory data, including details of the properties for that period and that it is correct and complete to the best of my knowledge. I understand that I may have to pay financial penalties or face prosecution if I give false information."



Customer/agent able to submit end of period statement through software

Making changes to previously submitted data during and after an End of Period Statement declaration

- If the information the customer has previously provided relating to that source of business income is not correct or complete (e.g. the previous information provided fails further validation or a periodic update is missing) then the EOPS declaration will be rejected and the changes must be made to any relevant periodic or annual summaries, then follow the existing process of submitting updates and triggering the calculation before attempting the declaration again.
- If after the customer has completed their EOPS declaration, they need to revise any of the data relating to that source of business income then they must make the change to the relevant periodic or annual summaries, then follow the existing process of submitting updates and triggering the calculation.

Note: making changes to data for previously submitted periods is covered in section 11 of this document





Income Tax business/agent E2E journey roadmap

26 - Customer/agent able to crystallise their liabilities through software

Customer/agent able to crystallise their liabilities through software

Crystallisation

This is the process that allows the customer to finalise their tax position, for any one tax year, taking into account all sources of chargeable income and gains, whether business income or otherwise. In other words, this process will bring together all the data that a taxpayer needs to provide to HMRC in order to reach their final tax liability for a specific year. It is also the process by which most formal claims for reliefs and allowances and any elections will be made, where these were previously included within a Self Assessment tax return. Customers will also be able to tell us at this point (subject to the existing limits) how they wish any losses available to them to be treated.

Before Crystallisation

The customer must have completed any EOPS for each source of business income required for that tax year and provided information relating to any other income, expenses, allowances or adjustments they may have.



Customer/agent able to crystallise their liabilities through software

Software should also prompt their customers to make sure they have considered the following potential additional income sources (this functionality will be provided through

- APIs over the next year)
- Any income from bank/building society interest
- Any income from dividends
- Any gift aid contributions they have made
- Any pension contributions
- Any pension income
- Capital Gains
- Income from employment
- Additional information (currently provided on the SA101)
- Any income from partnerships
- Any income from trusts
- Any Foreign income

Note: basically any information currently provide via the existing Self Assessment process



26

Customer/agent able to crystallise their liabilities through software

When the customer is ready to crystallise

The software will have to let HMRC know that the customer is ready to crystallise. You can do this by calling the Intent to crystallise API. This will start the crystallisation process in HMRC. It will trigger the business validation rules and generate a final liability calculation.

The **intent to crystallise** response will include a calculation ID (similar to the trigger calculation endpoint) software will then have to retrieve the calculation, using the Retrieve a Tax Calculation endpoint to get the calculation output.

The Calculation output provides a summary of each income source (e.g. self-employment, UK Property, UK bank and building society interest, etc.), plus a breakdown of allowances and reliefs applied, and a breakdown of the income tax and NIC payable.) broadly the equivalent of the current SA302.

Once software has called the intent to crystallise API, this will trigger a final liability calculation and software will receive a calculation ID. The customer must review the information provided in this calculation and confirm it is complete and correct by sending the declaration.

If the customer thinks the calculation is incorrect as a result of incorrect data, they can go back and change any incorrect information they have provided. Once they have done this software will have to call the ‘intent to crystallise’ API again to generate a new final liability.

If the customer does not agree with the calculation based on rules HMRC have used then they will still need to declare against this calculation and follow the existing process to challenge the calculation.

If a software vendor identifies what they feel could be a technical issue with the Tax calculation API, please contact the SDS Team immediately.



Customer/agent able to crystallise their liabilities through software

Once a customer is happy with all the information they will have to agree a declaration and send it to HMRC.

The Declaration

“Before you can submit the information displayed here in response to your notice to file from HM Revenue & Customs, you must read and agree the following statement by (software to decide how you manage the actual declaration e.g. tick box, click confirm button etc)

The information I have provided is correct and complete to the best of my knowledge and belief

If you give false information you may have to pay financial penalties and face prosecution.”

Software **Must** send the calculation ID that matches the calculation the customer is declaring against with the declaration.

If a customer wants to make any changes following crystallisation they have 12 months from the statutory filing date to do this (the statutory filing date is 31 January following the end of the tax year, or 3 months from receipt of a Notice to File by the taxpayer whichever is the later). As with the current process the customer will make changes to the relevant information in software and resubmit the relevant periodic or annual updates, and follow the same process of triggering the calculation, they will not have to re-declare.

Note: any changes made following crystallisation will be a formal amendment under section 9ZA TMA 1970





Customer support model

Customer support model

The Customer Support Model guides HMRC Customers to the most appropriate support. This may be provided by HMRC or the software vendor depending on the issue.

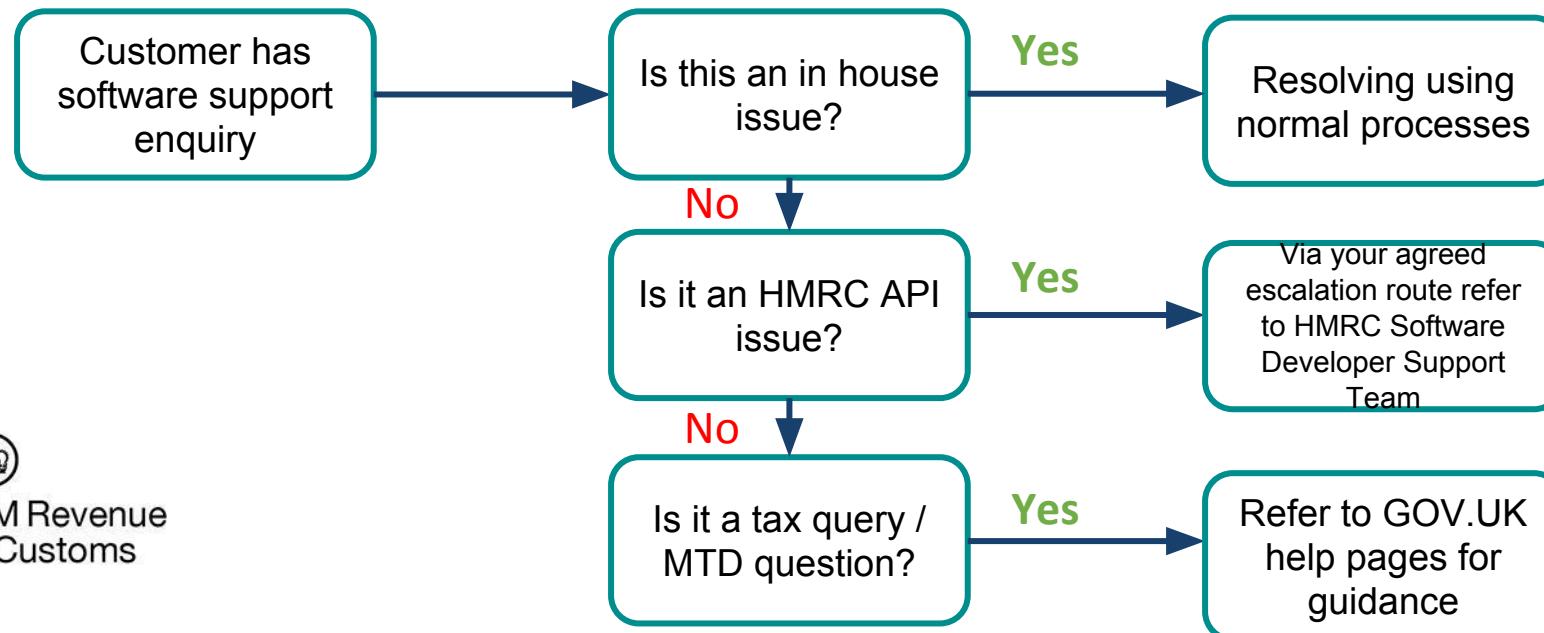
The support offering for ITSA customers includes guidance on GOV.UK, webchat, support links on all HMRC UI pages, and telephony support.

Three live service customer journeys have been highlighted below as illustrative examples of typical support requests. For testing services HMRC will directly support you and customers through the process

Customer has general enquiry about Making Tax Digital for Business

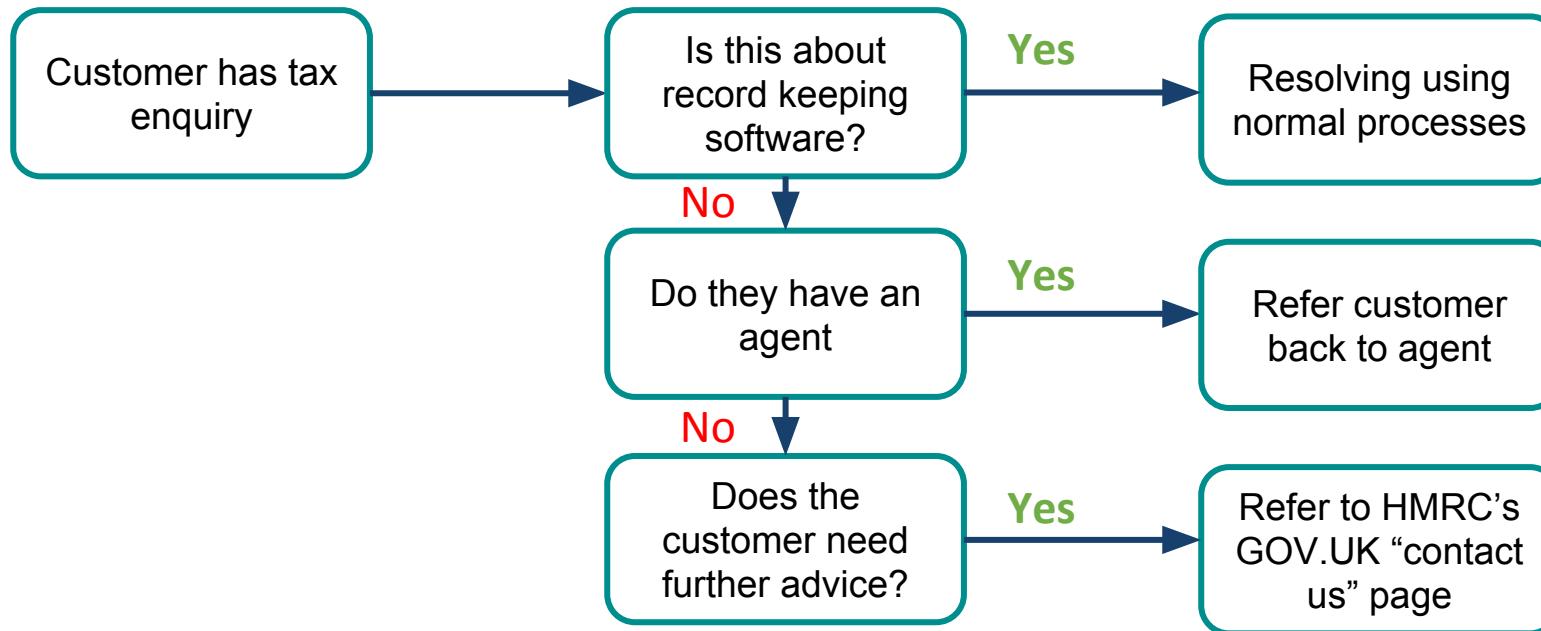


Customer has software support enquiry (Software developer only route, not for customers)



Customer support model

Customer requires further advice from HMRC



Customer support model - GOV.UK pages

The page below lists the current guidance available on GOV.UK for the Income Tax service. This list will be iterated as additional content is released.

Page Title	Page URLs	Description
Use software to send Income Tax updates	https://www.gov.uk/guidance/use-software-to-send-income-tax-updates	MTD guide for Businesses
Software for sending Income Tax updates	https://www.gov.uk/guidance/software-for-sending-income-tax-updates	Guide listing software suppliers
Get an HMRC agent services account	https://www.gov.uk/guidance/get-an-hmrc-agent-services-account	Generic guide for Agent Services account
Use software to send Income Tax updates: service availability and issues	https://www.gov.uk/government/publications/use-software-to-send-income-tax-updates-service-availability-and-issues	Service availability page for MTD ITSA service
Self Assessment: Contact us page	https://www.gov.uk/government/organisations/hm-revenue-customs/contact/self-assessment	Self Assessment Contact us page
Agents: use software to send Income Tax updates	https://www.gov.uk/guidance/agents-use-software-to-send-income-tax-updates	MTD Guide for Agents
Agent services account: service availability and issues	https://www.gov.uk/government/publications/agent-services-account-service-a-vailability-and-issues	Service availability page for Agents Service account service
HMRC online services for agents	https://www.gov.uk/government/collections/hmrc-online-services-for-agents	Collection page for agents online services.
Agent authorisation to deal with HMRC	https://www.gov.uk/guidance/client-authorisation-an-overview	Guidance on Agents becoming authorised to deal with HMRC
Agents - Contact us page	https://www.gov.uk/government/organisations/hm-revenue-customs/contact/agent-dedicated-line-self-assessment-or-paye-for-individuals	Agents: Contact us page





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Business Validation Rules

Business Validation Rules

Business Validation Rules (BVRs) are data integrity or data quality checks applied to business information content submitted by third-party applications via the MTDfB Software APIs.

These are rules that contain a formula or expression that evaluates the data in one or more predetermined business fields and returns a value of “True” or “False”

They are distinct from technical validation rules which check syntax, structure and data types to prevent corrupt, incomplete or badly-formed data entering the estate.

BVRs ensure that customer-supplied information is self-consistent, meaningful, within expected bounds and as complete as it needs to be.

If customer-supplied information violates a BVR it may result in an error or a warning. One or more errors will result in the failure of the associated API call and rejection of all the data content (as would any technical validation rule failure).

Warnings will typically require the customer to take remedial action at a later point to avoid potential errors in future.

HMRC may also advise software vendors to provide vendor only warnings, these are similar to nudges and prompts that would normally be delivered by HMRC service for a taxpayer. These should enhance the customers journey and increase accuracy of the submissions before they have been sent to HMRC – but will not be checked by HMRC’s back end systems synchronously.





Test scenarios

Scenario 1:

Individual registers for self-employment 01/12/18 and ceases 30/11/2019.

1st basis period for trade 01/12/18 – 05/04/19

2nd basis period for trade 01/12/18 – 30/11/19.

Property Income reported against tax year 06/04/19 - 05/04/20

Tax year	Income type	Quarter 1 report due by	Quarter 2 report due by	Quarter 3 report due by	Quarter 4 report due by	(EOPS) Finalise business income by	Finalise overall tax by	Balancing Payment / 1st POA
2018/19	SE	31/03/19	30/06/19			TBC	31/01/20	31/01/20
	Period declared	01/12/18 to 28/02/19	* 01/03/19 to 31/05/19			01/12/18 to 05/04/19		
2019/20	SE			01/10/19	01/01/20	TBC	31/01/21	31/01/21
	Period declared			01/06/19 31/08/19	01/09/19 to 30/11/19	01/12/18 to 30/11/19		
	IFP	05/08/19	05/11/19	05/02/20	05/05/20	31/01/21		
	Period declared	06/04/19 to 05/07/19	06/07/19 to 05/10/19	06/10/19 to 05/01/20	06/01/20 to 05/04/20	06/04/19 to 05/04/20		

* Customer's software will calculate income and expenses for period 01/03/19 – 05/04/19

** Customer will make adjustment for Overlap Relief for period 01/12/18 – 05/04/19



Test Scenarios

Scenario 2:

Individual volunteers to join MTDFB in April 2018. Accounting periods are drawn up to 30/09 each year. Business ceases to trade 01/12/2019

Basis period during cessation – 01/10/18 to 01/12/19.

Customer has IFP 2019-20.

Tax year	Income type	Quarter 1 report due by	Quarter 2 report due by	Quarter 3 report due by	Quarter 4 report due by	(EOPS) Finalise business income by	Finalise overall tax by	Balancing Payment / 1st POA
2018/19	SE	Individual can not join MTDFB until the first day of a new period of accounts (in this case 01/10/18)					31/01/20	31/01/20
	Period declared							
2019/20	SE	31/01/19	30/04/19	31/07/19	31/10/19	**TBC	31/01/21	31/01/21
	Period declared	01/10/18 to 31/12/18	01/01/19 to 31/03/19	01/04/19 to 30/06/19	01/07/19 to 30/09/19	01/10/18 to 01/12/19		
	IFP	05/08/19	05/11/19	05/02/20	05/05/20	31/01/21		
	Period declared	06/04/19 to 05/07/19	06/07/19 to 05/10/19	06/10/19 to 05/01/20	06/01/20 to 05/04/20	06/04/19 to 05/04/20		
2020/21	SE	31/01/20						
	Period declared	01/10/19 to 01/12/19						

** Customer will make adjustment for Overlap relief for period 01/10 – 05/04 for first year of trading.



Scenario 3:

Individual registers for SE 01/12/18 and volunteers to join MTDFB. The initial accounting period is from 01/12/18 to 05/04/20 (16 months).

Tax year	Income type	Quarter 1 report due by	Quarter 2 report due by	Quarter 3 report due by	Quarter 4 report due by	Quarter 1 report due by	Quarter 2 report due by	(EOPS) Finalise business income by	Finalise overall tax by	Balancing Payment / 1st POA
2018/19	SE	31/03/19	30/06/19					TBC	31/01/20	31/01/20
	Period declared	01/12/18 to 28/02/19	* 01/03/19 to 31/05/19					01/12/18 to 05/04/19		
2019/20	SE			30/09/19	31/12/19	31/03/20	30/06/20	TBC	31/01/21	31/01/21
	Period declared			01/06/19 to 31/08/19	01/09/19 to 30/11/19	01/12/19 to 29/02/20	** 01/03/20 to 31/05/20	01/12/18 to 05/04/20		
2020/21	SE			30/09/20	31/12/20	31/03/21	30/06/21	TBC	31/01/22	31/01/22
	Period declared			01/06/20 to 31/08/20	01/09/20 to 30/11/20	01/12/20 to 29/02/21	*** 01/03/21 to 31/05/21	06/04/20 to 05/04/21		

* Customer's software will calculate income and expenses for period 01/03/19 – 05/04/19

** Customer's software will calculate income and expenses for period 01/03/20 – 05/04/20

*** Customer's software will calculate income and expenses for period 01/03/21 – 05/04/21



Scenario 4:

Ongoing SE income with accounting period 01/03/19 to 29/02/20 and volunteers to join. Can only do so from first day of new accounting period. Individual had PAYE and Dividend income for 2019/20 tax year.

Tax year	Income type	Quarter 1 report due by	Quarter 2 report due by	Quarter 3 report due by	Quarter 4 report due by	(EOPS) Finalise business income by	Finalise overall tax by	Balancing Payment / 1st POA	
2019/20	SE	30/06/19	30/09/19	31/12/19	31/03/20	TBC	31/01/21	31/01/21	
	Period declared	01/03/19 to 31/05/19	01/06/19 to 31/08/19	01/09/19 to 30/11/19	01/12/19 to 29/02/20	01/03/19 to 29/02/20			
	PAYE	Income details will flow from RTI each pay date to Digital Tax Account							
	Dividends	Dividends can be provided throughout the tax year and finalised to the normal filing date							



Scenario 5:

Ongoing SE income with accounting period 01/09/18 to 31/08/19. Can only join MTDfB from first date of new accounting period. Foreign property income in 2019/20. Capital Gains in 2019/20.

Tax year	Income type	Quarter 1 report due by	Quarter 2 report due by	Quarter 3 report due by	Quarter 4 report due by	(EOPS) Finalise business income by	Finalise overall tax by	Balancing Payment / 1st POA
2019/20	SE	31/12/18	31/03/19	30/06/19	30/09/19	TBC	31/01/21	31/01/21
	Period declared	01/09/18 to 30/11/18	01/12/18 to 28/02/19	01/03/19 to 31/05/19	01/06/19 to 31/08/19	01/09/18 to 31/08/19		
	IFP	05/08/19	05/11/19	05/02/20	05/05/20	31/01/21		
	Period declared	06/04/19 to 05/07/19	06/07/19 to 05/10/19	06/10/19 to 05/01/20	06/01/20 to 05/04/20	06/04/19 to 05/04/20		
	CGT	Capital Gains can be provided throughout the tax year and finalised to the normal filing date						



Scenario 7:

Full-time director earning over £150,000 PAYE in 2019/20.

Income from Partnership with accounting period 01/02/19 to 31/01/20.

Dividend and Trust Income for 2019/20.

Tax year	Income type	Quarter 1 report due by	Quarter 2 report due by	Quarter 3 report due by	Quarter 4 report due by	(EOPS) Finalise business income by	Finalise overall tax by	Balancing Payment / 1st POA
2019/20	PAYE	Income details will flow from RTI each pay date to Digital Tax Account						31/01/21
	Partnership	Partnership income will be reported by the partnership. When the partnership provides their return, partners' share of the profits flow to their DTA/Software.						
	Dividends							31/01/21
		Individual will not need to use MTDfB software						



Scenario 8:

Ongoing SE business with accounting period 01/05/19 to 30/04/20 of £40,000. Volunteers to join MTDfB in August 2018
 Income from Partnership 01/09/19 to 31/08/20 of £50,000. Individual partner share is £2,000

Tax year	Income type	Quarter 1 report due by	Quarter 2 report due by	Quarter 3 report due by	Quarter 4 report due by	(EOPS) Finalise business income by	Finalise overall tax by	Balancing Payment / 1st POA
2020/21	SE	31/08/19	30/11/19	29/02/20	31/05/20	TBC	31/01/22	31/01/22
	Period declared	01/05/19 to 31/07/19	01/08/19 to 31/10/19	01/11/19 to 31/01/20	01/02/20 to 30/04/20	01/05/19 to 30/04/20		
	Partnership	Partnership income will be reported by the partnership. When the partnership provides their return, partners' share of the profits flow to their DTA/Software.						





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Please contact us with any queries...

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