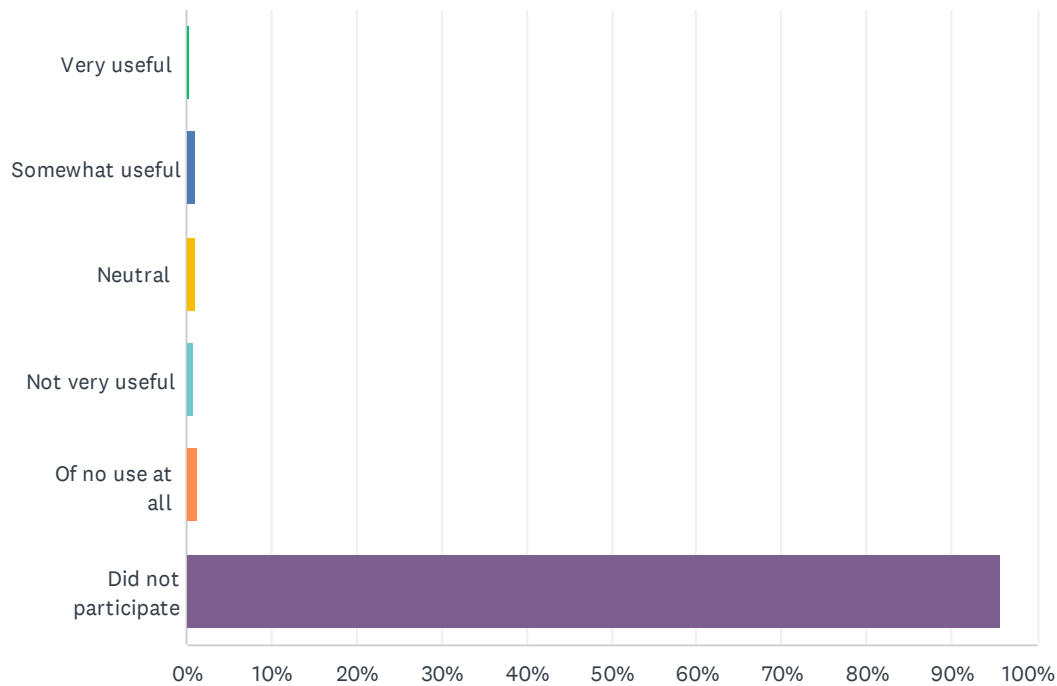


Q1 If you took part in the MTD for ITSA pilot, how would you rate the experience?

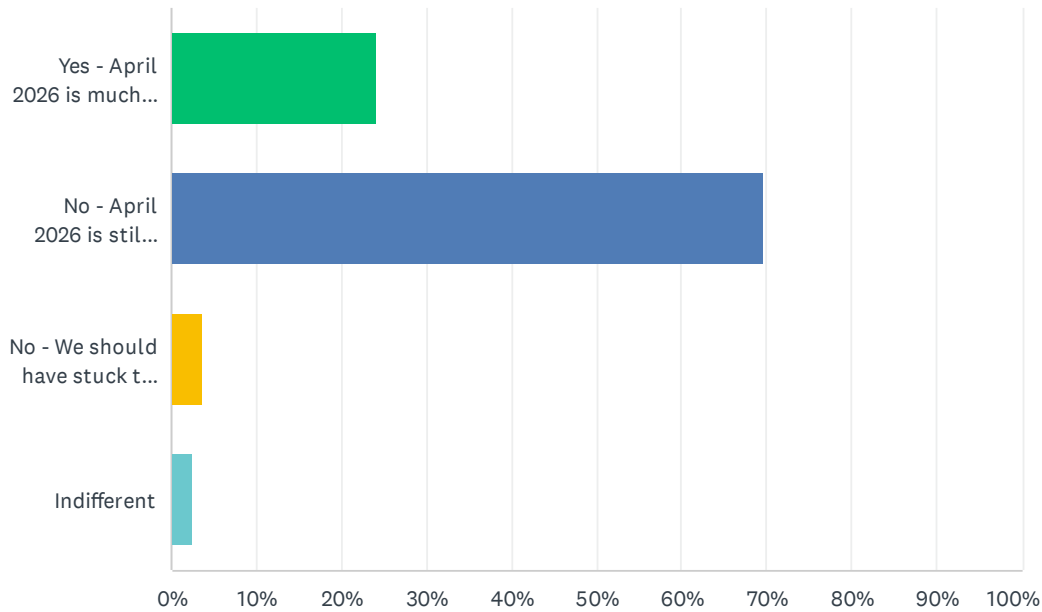
Answered: 508 Skipped: 9



ANSWER CHOICES	RESPONSES	
Very useful	0.39%	2
Somewhat useful	0.98%	5
Neutral	0.98%	5
Not very useful	0.79%	4
Of no use at all	1.18%	6
Did not participate	95.67%	486
TOTAL		508

Q2 Do you welcome the change announced in December 2022 to start implementation of MTD for ITSA from April 2026 rather than 2024?

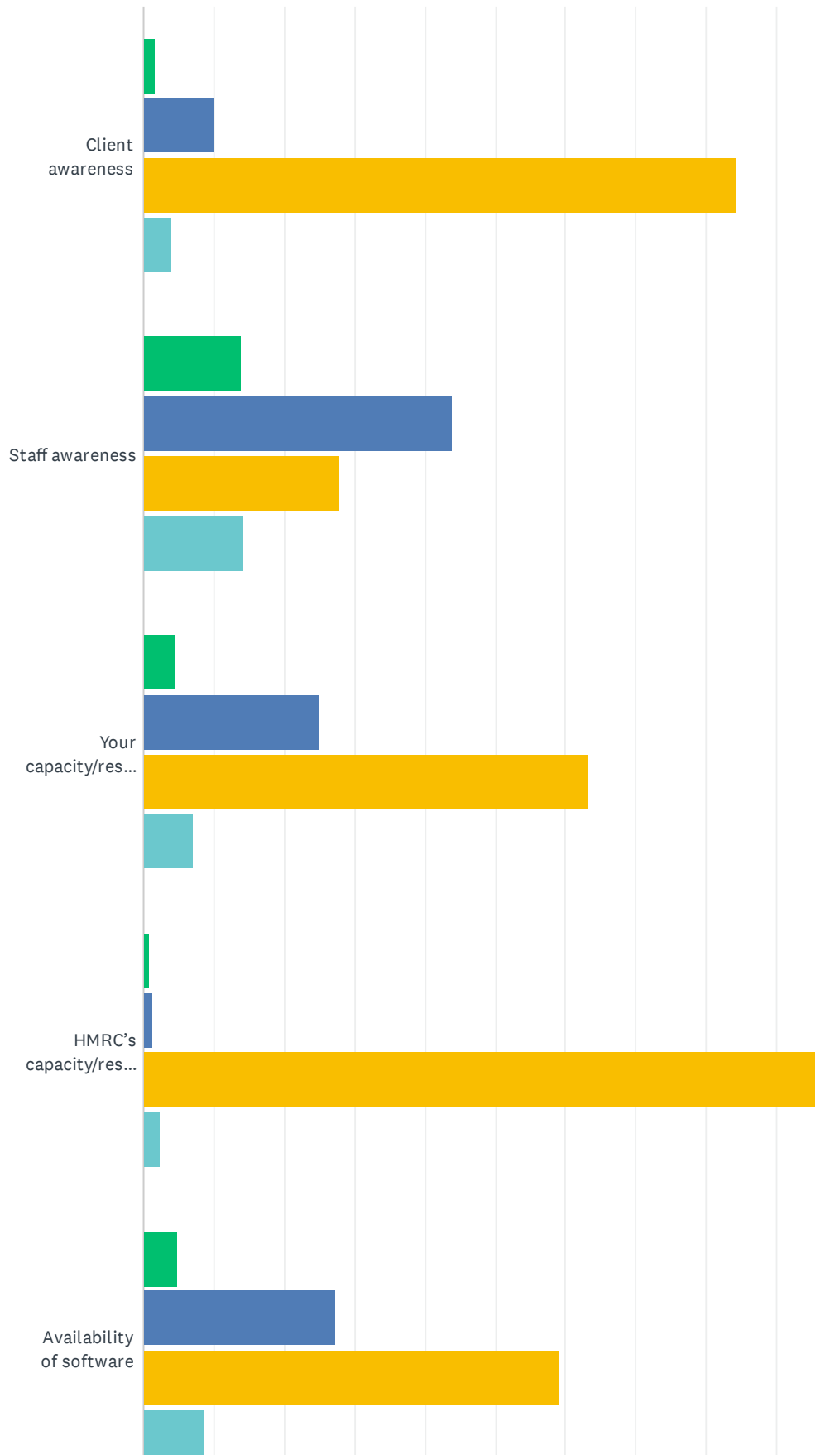
Answered: 506 Skipped: 11



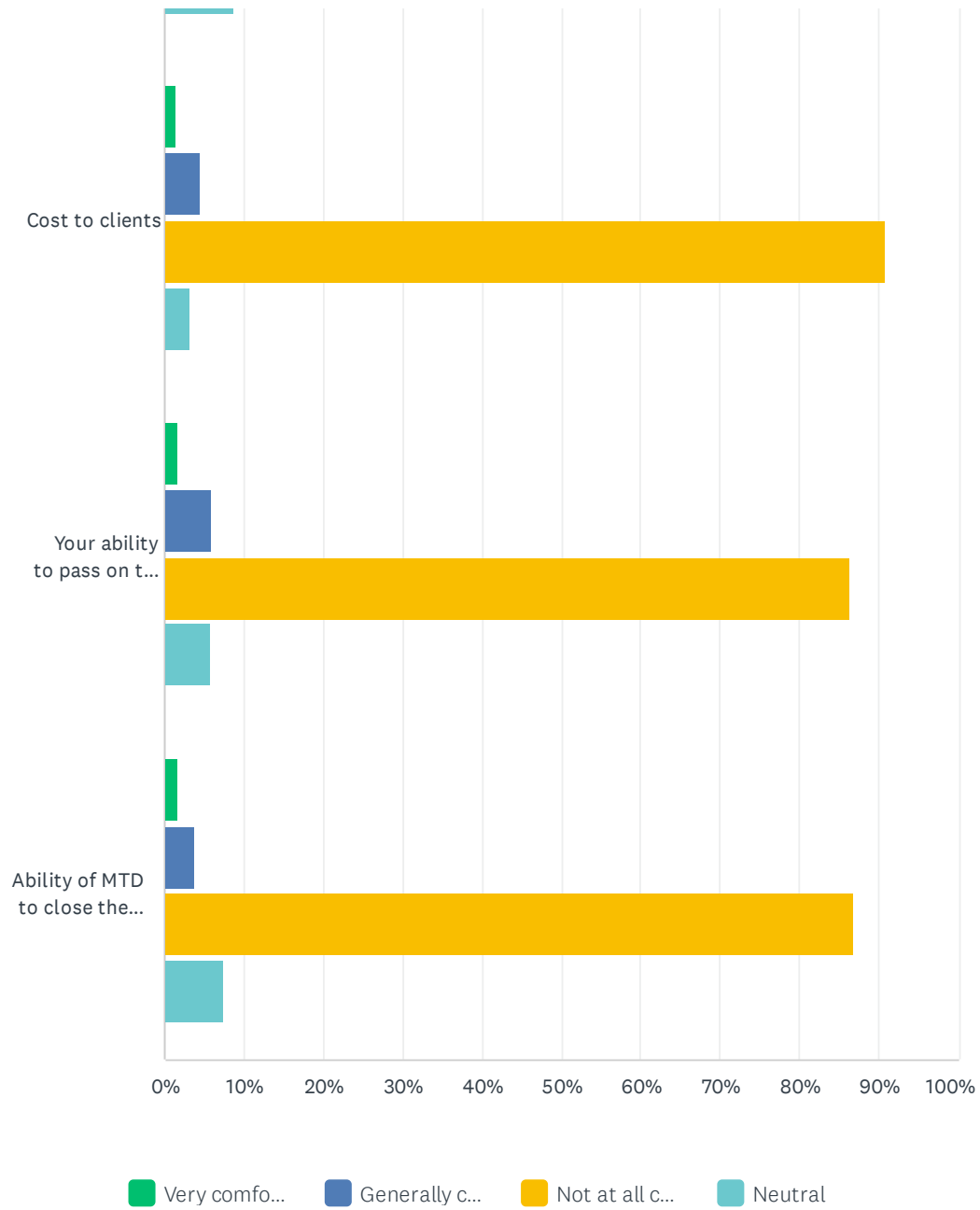
ANSWER CHOICES	RESPONSES	
Yes - April 2026 is much more manageable	24.11%	122
No - April 2026 is still unrealistic	69.76%	353
No - We should have stuck to the April 2024 deadline	3.56%	18
Indifferent	2.57%	13
TOTAL		506

Q3 Prior to the December 2022 announcement, how did you feel about the following aspects of MTD for ITSA implementation?

Answered: 515 Skipped: 2



Making Tax Digital (MTD) for Income Tax Self Assessment (ITSA) Survey

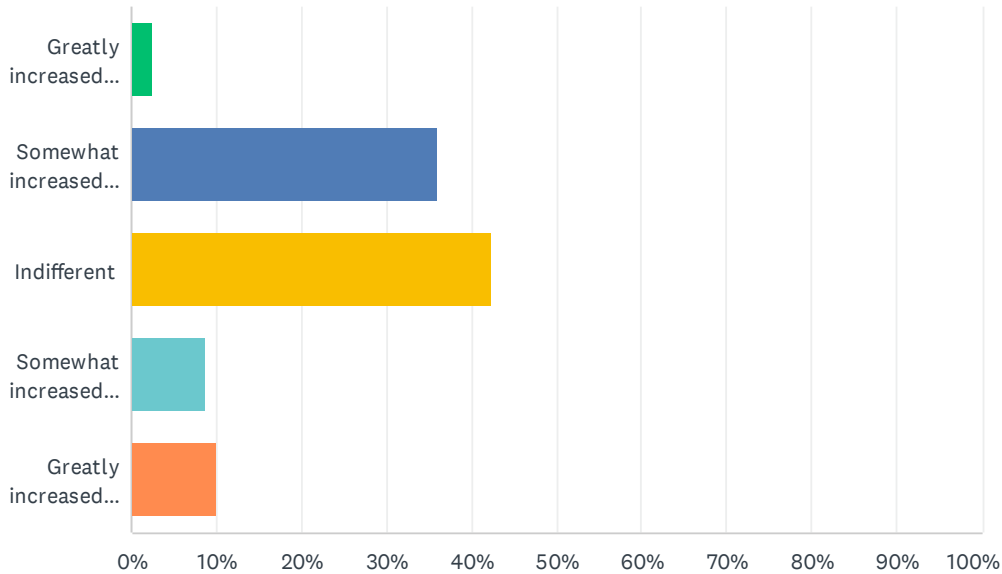


Making Tax Digital (MTD) for Income Tax Self Assessment (ITSA) Survey

	VERY COMFORTABLE	GENERALLY COMFORTABLE	NOT AT ALL COMFORTABLE	NEUTRAL	TOTAL
Client awareness	1.75% 9	9.92% 51	84.24% 433	4.09% 21	514
Staff awareness	13.81% 70	43.98% 223	28.01% 142	14.20% 72	507
Your capacity/resources	4.50% 23	25.05% 128	63.41% 324	7.05% 36	511
HMRC's capacity/resources	0.78% 4	1.36% 7	95.53% 492	2.33% 12	515
Availability of software	4.86% 25	27.24% 140	59.14% 304	8.75% 45	514
Cost to clients	1.56% 8	4.49% 23	90.82% 465	3.13% 16	512
Your ability to pass on time costs	1.75% 9	6.04% 31	86.35% 443	5.85% 30	513
Ability of MTD to close the tax gap	1.76% 9	3.92% 20	86.86% 443	7.45% 38	510

Q4 How does the increase in mandate thresholds (£50,000 from April 2026 and £30,000 from April 2027) affect your attitude as to the successful rollout of MTD for ITSA:

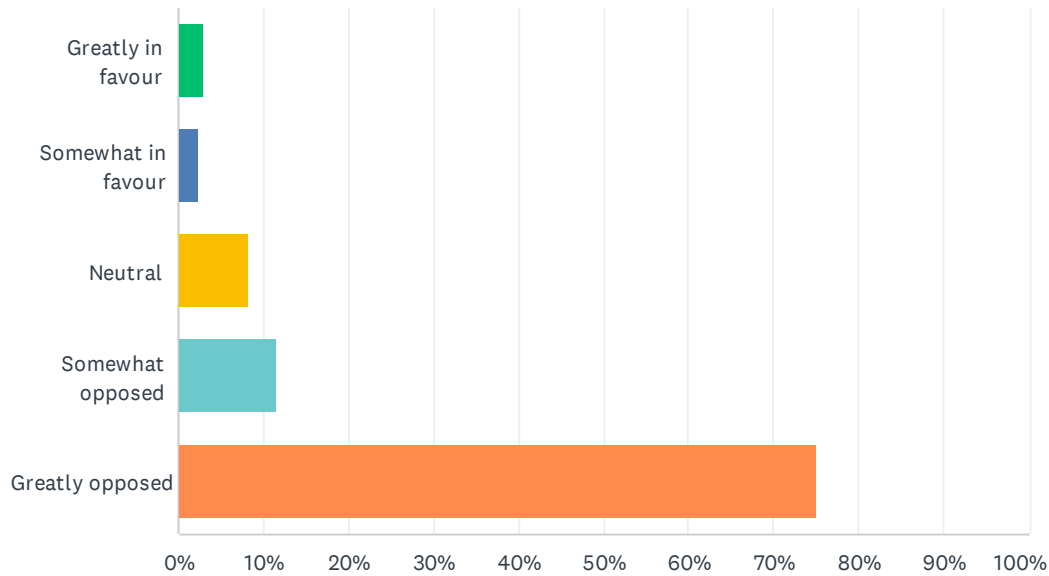
Answered: 515 Skipped: 2



ANSWER CHOICES	RESPONSES	
Greatly increased optimism	2.52%	13
Somewhat increased optimism	36.12%	186
Indifferent	42.52%	219
Somewhat increased concern	8.74%	45
Greatly increased concern	10.10%	52
TOTAL		515

Q5 Would you be in favour of the MTD for ITSA requirements being mandated for businesses/landlords with incomes under £30,000:

Answered: 517 Skipped: 0

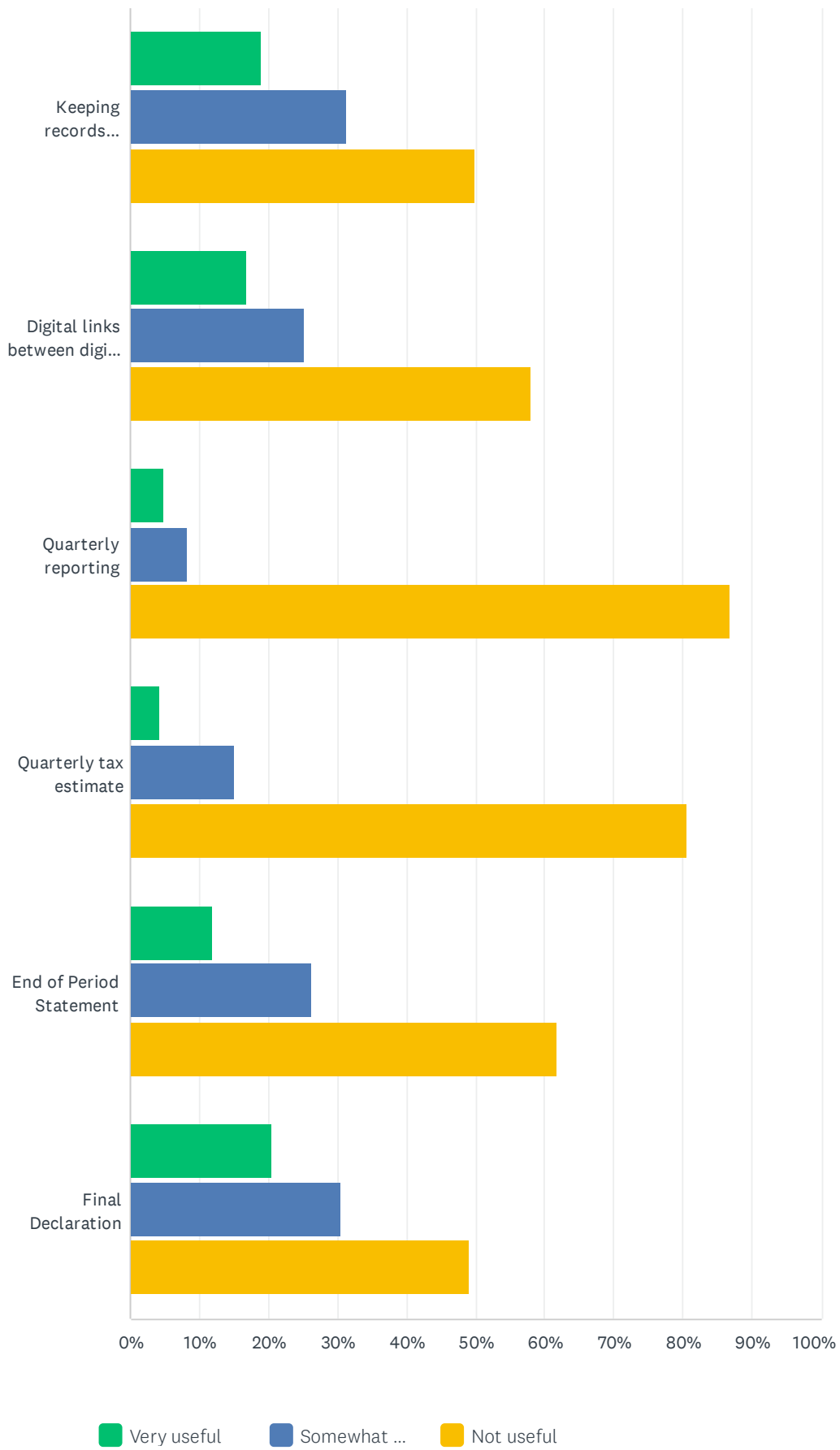


ANSWER CHOICES	RESPONSES	
Greatly in favour	2.90%	15
Somewhat in favour	2.32%	12
Neutral	8.32%	43
Somewhat opposed	11.41%	59
Greatly opposed	75.05%	388
TOTAL		517

Q6 If MTD obligations were to apply to those with incomes under £30,000, how useful would the following elements be:

Answered: 514 Skipped: 3

Making Tax Digital (MTD) for Income Tax Self Assessment (ITSA) Survey

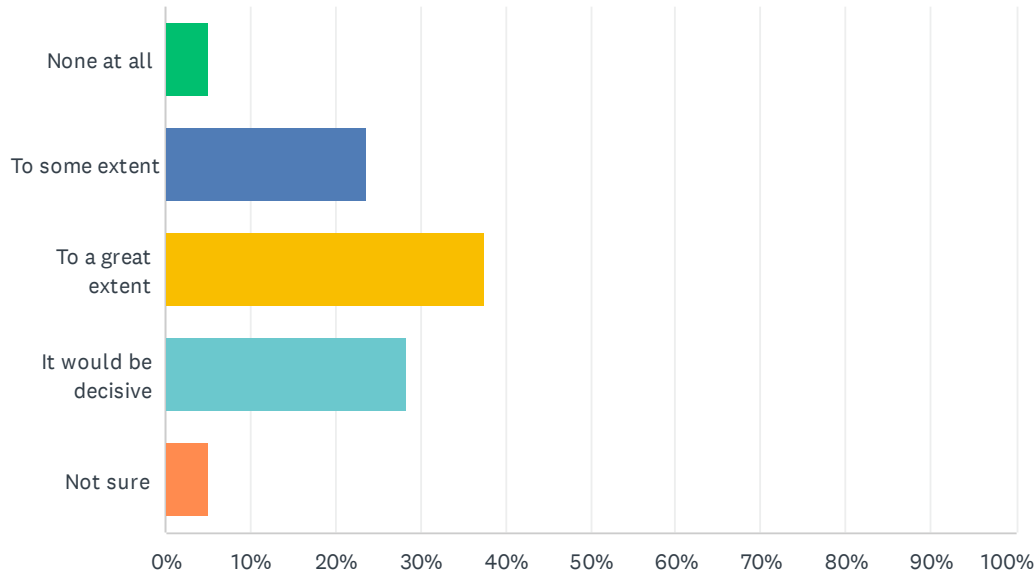


Making Tax Digital (MTD) for Income Tax Self Assessment (ITSA) Survey

	VERY USEFUL	SOMEWHAT USEFUL	NOT USEFUL	TOTAL
Keeping records digitally	18.95% 97	31.25% 160	49.80% 255	512
Digital links between digital records	16.80% 86	25.20% 129	58.01% 297	512
Quarterly reporting	4.88% 25	8.40% 43	86.72% 444	512
Quarterly tax estimate	4.31% 22	15.07% 77	80.63% 412	511
End of Period Statement	11.94% 61	26.22% 134	61.84% 316	511
Final Declaration	20.39% 104	30.59% 156	49.02% 250	510

Q7 To what extent might the potential increase in costs/administrative burdens of MTD ITSA be a factor in deciding whether to/continue to engage a client?

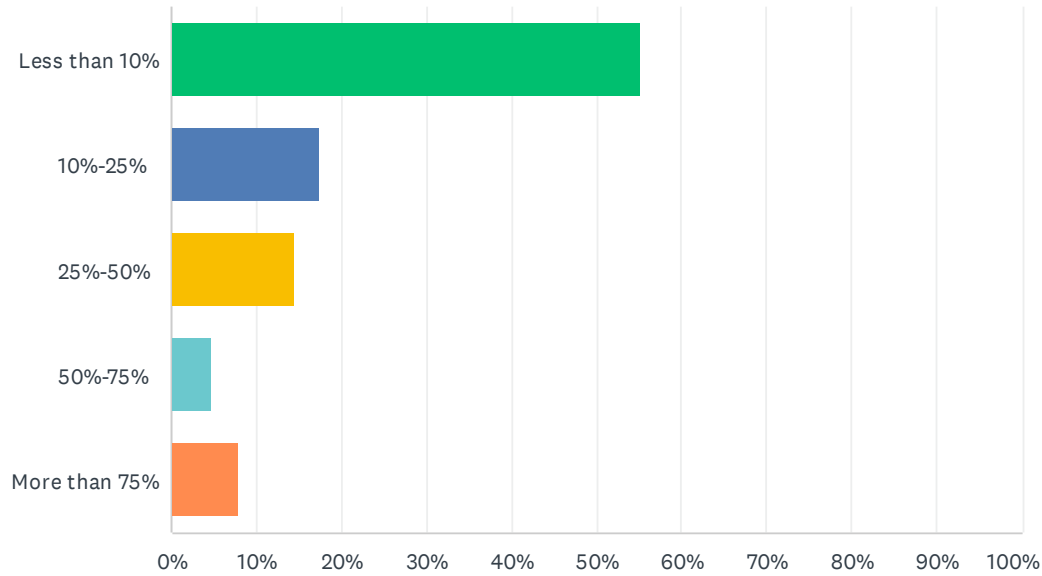
Answered: 506 Skipped: 11



ANSWER CHOICES	RESPONSES	
None at all	5.14%	26
To some extent	23.72%	120
To a great extent	37.55%	190
It would be decisive	28.46%	144
Not sure	5.14%	26
TOTAL		506

Q8 When considering your self-employed/landlord clients, roughly what proportion of them do/are likely to use an additional agent (such as a bookkeeper) to assist them with MTD for ITSA?

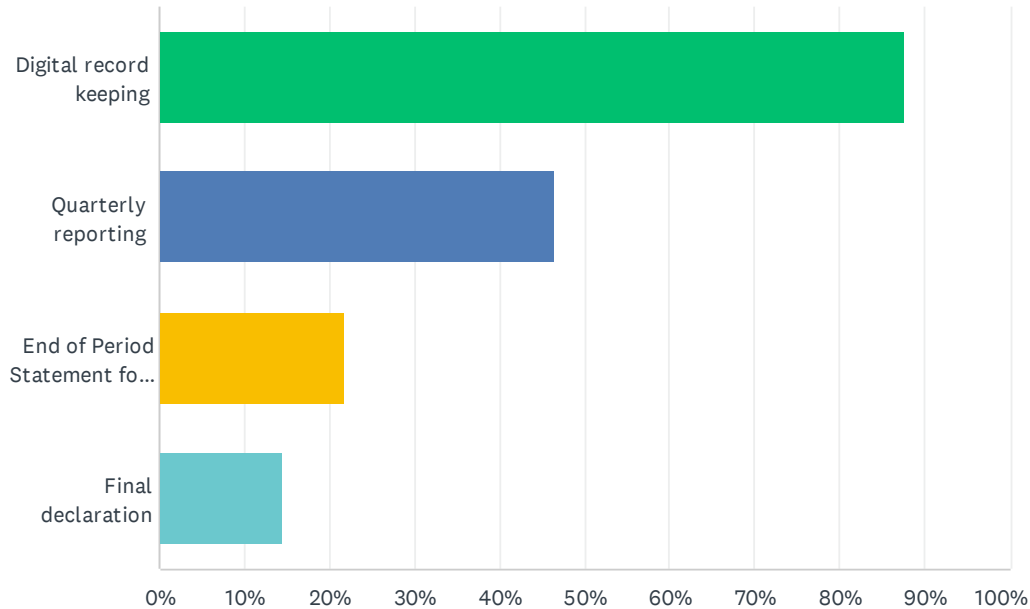
Answered: 508 Skipped: 9



ANSWER CHOICES	RESPONSES	
Less than 10%	55.31%	281
10%-25%	17.52%	89
25%-50%	14.57%	74
50%-75%	4.72%	24
More than 75%	7.87%	40
TOTAL		508

Q9 For those clients who do/are likely to use another agent, the completion of what activity is that other agent most likely to be engaged for (select all that apply):

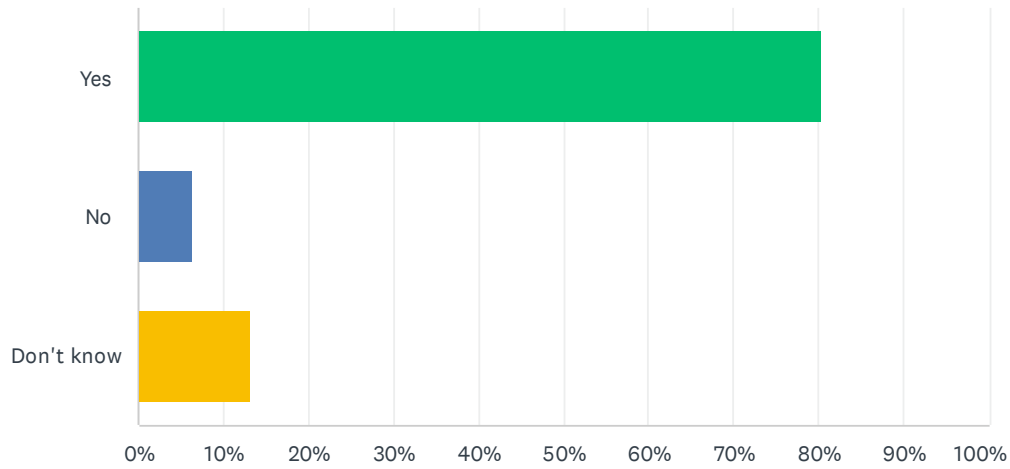
Answered: 447 Skipped: 70



ANSWER CHOICES	RESPONSES	
Digital record keeping	87.70%	392
Quarterly reporting	46.53%	208
End of Period Statement for a specific income (eg rental or different trade)	21.70%	97
Final declaration	14.54%	65
Total Respondents: 447		

Q10 Do you foresee any problems where another agent is involved in the process?

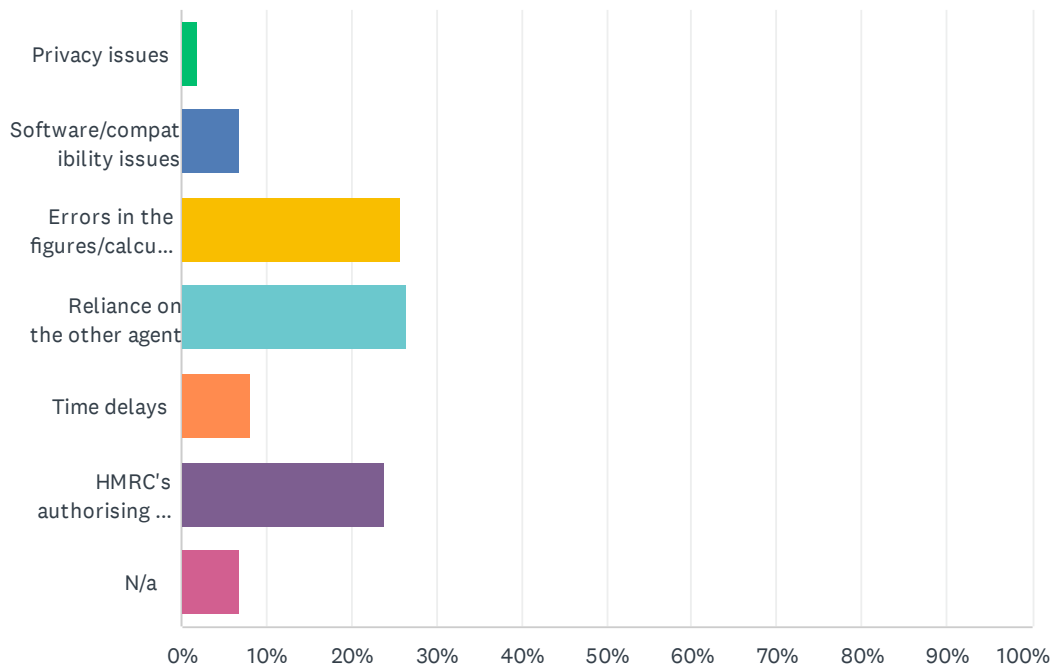
Answered: 515 Skipped: 2



ANSWER CHOICES		RESPONSES	
Yes		80.39%	414
No		6.41%	33
Don't know		13.20%	68
TOTAL			515

Q11 If you have clients who do/are likely to use another agent for components of MTD ITSA reporting, what is your main concern:

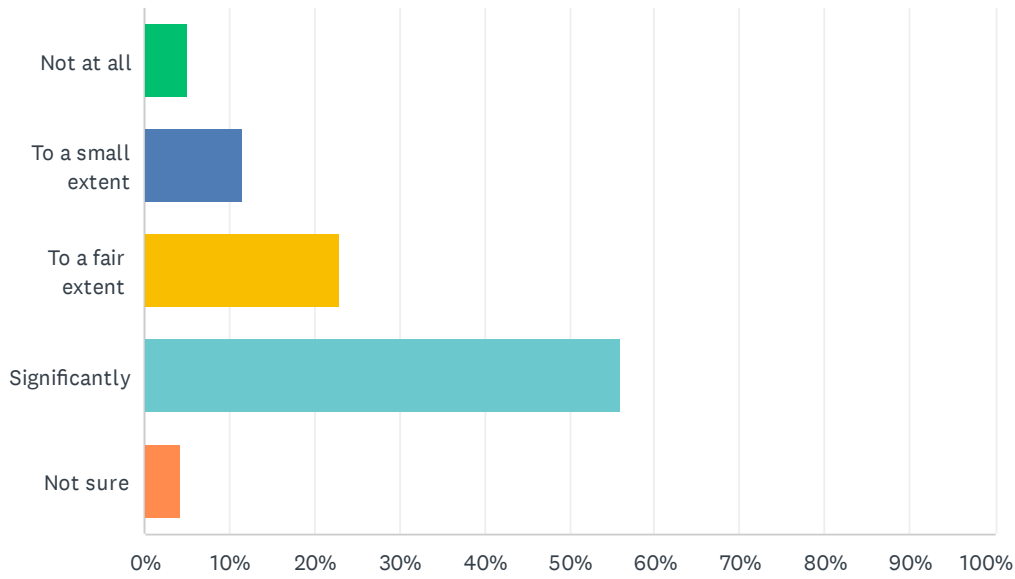
Answered: 495 Skipped: 22



ANSWER CHOICES	RESPONSES	
Privacy issues	2.02%	10
Software/compatibility issues	6.87%	34
Errors in the figures/calculations	25.86%	128
Reliance on the other agent	26.46%	131
Time delays	8.08%	40
HMRC's authorising the correct agent	23.84%	118
N/a	6.87%	34
TOTAL		495

Q12 To what extent have the proposals for MTD for ITSA adversely affected your trust in the tax system generally?

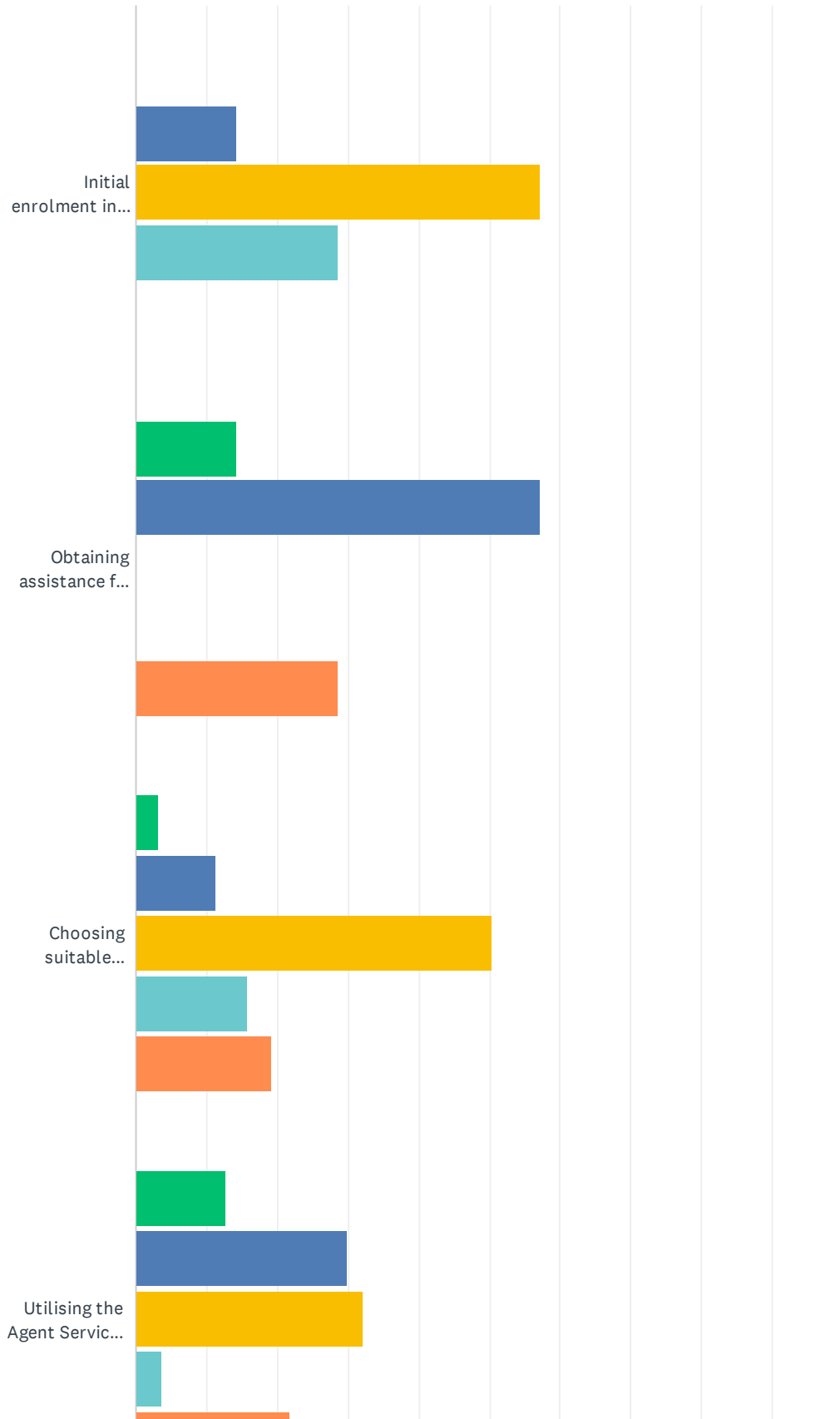
Answered: 508 Skipped: 9



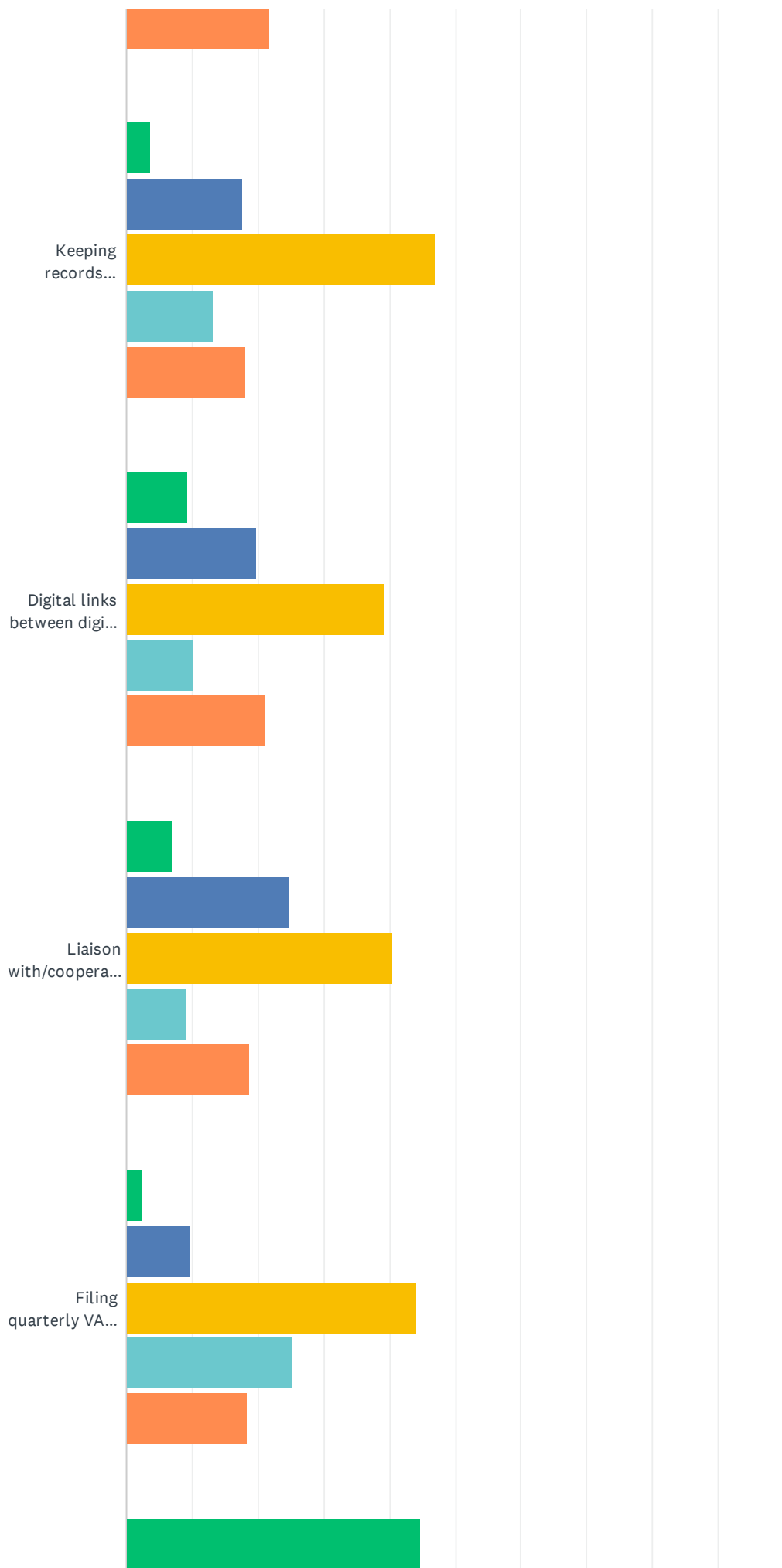
ANSWER CHOICES	RESPONSES
Not at all	5.12% 26
To a small extent	11.42% 58
To a fair extent	23.03% 117
Significantly	56.10% 285
Not sure	4.33% 22
TOTAL	508

Q13 For those clients who are subject to MTD for VAT and for whom you have been submitting VAT quarterly updates through MTD, how have you found the following aspects?

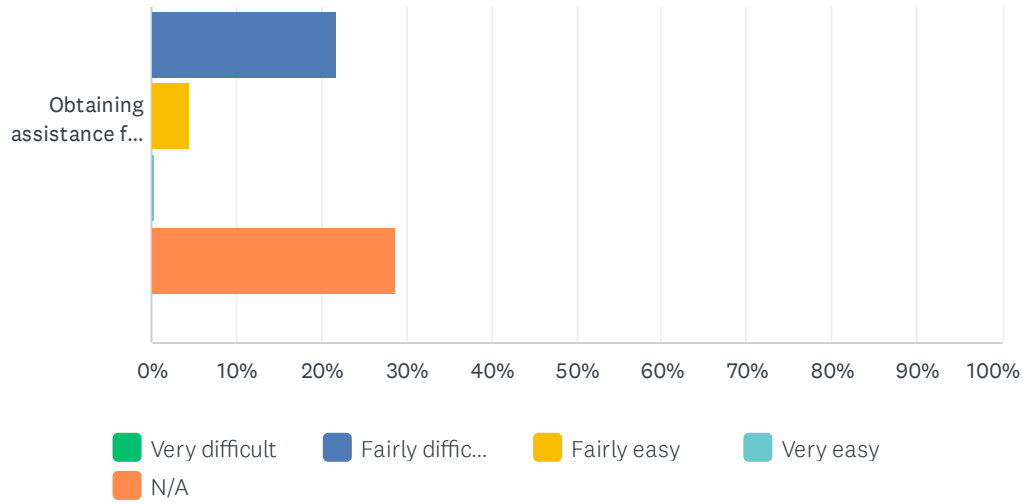
Answered: 487 Skipped: 30



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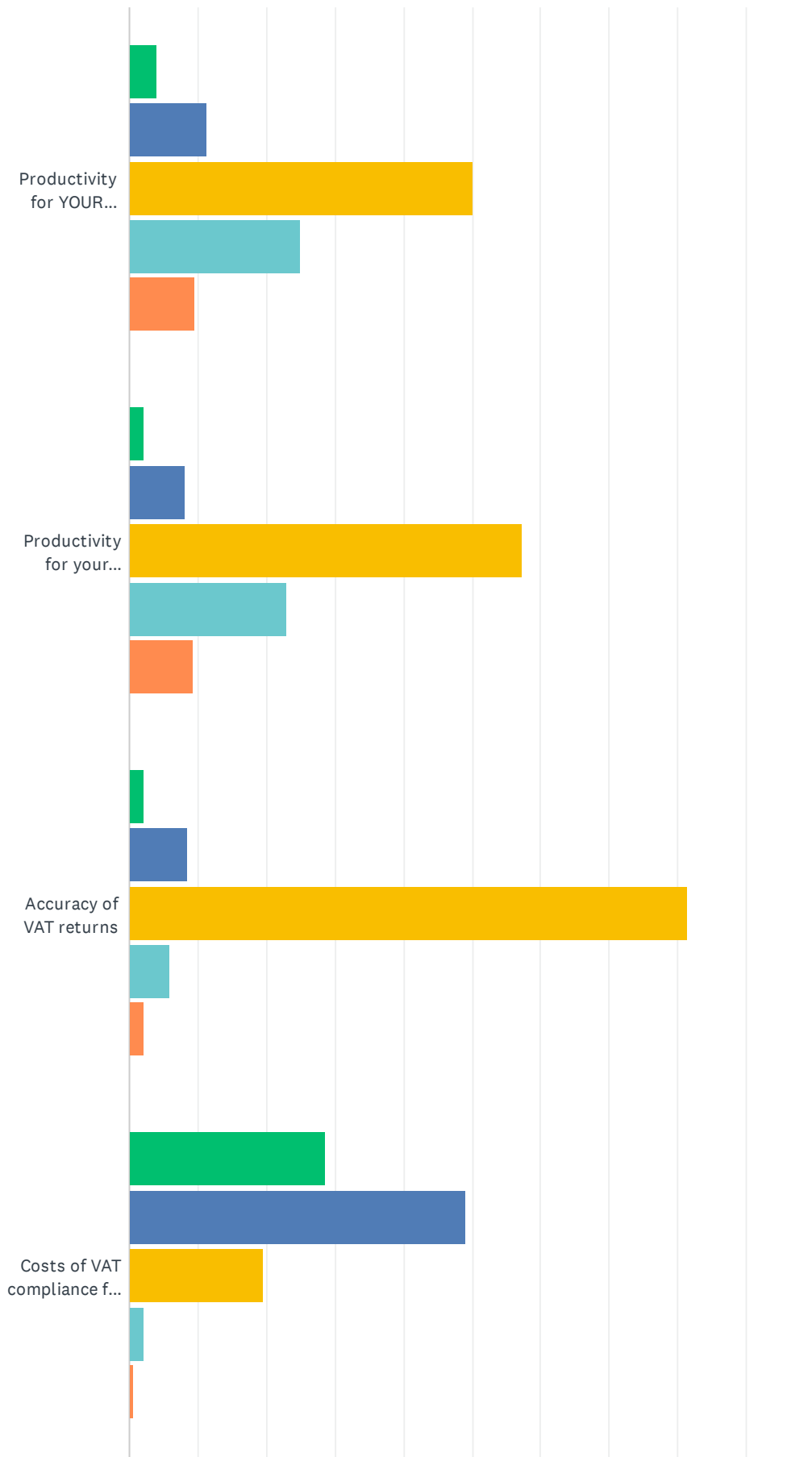
Making Tax Digital (MTD) for Income Tax Self Assessment (ITSA) Survey



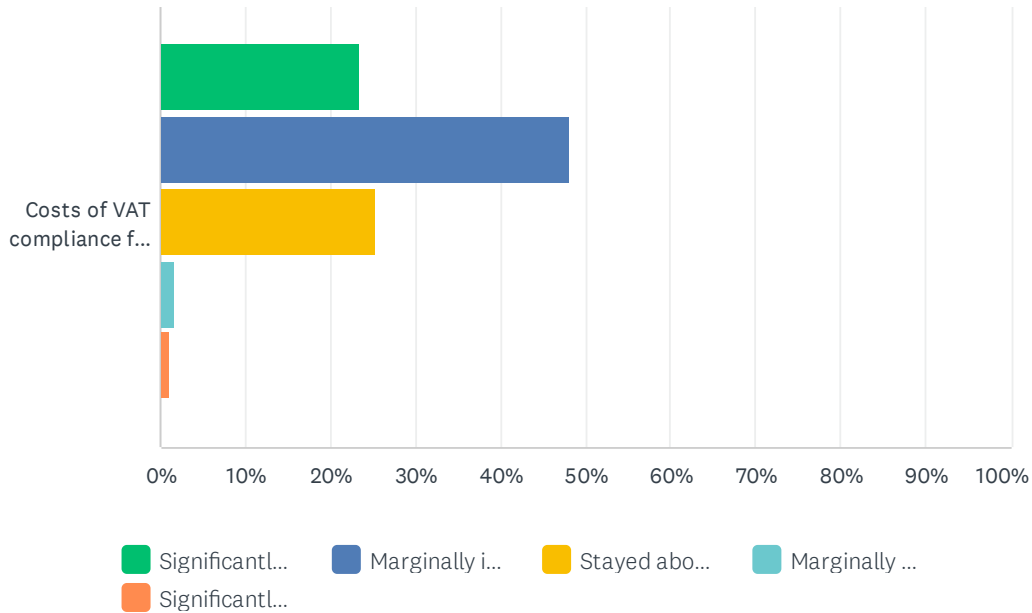
	VERY DIFFICULT	FAIRLY DIFFICULT	FAIRLY EASY	VERY EASY	N/A	TOTAL
Initial enrolment in MTD for VAT	0.00% 0	14.29% 1	57.14% 4	28.57% 2	0.00% 0	7
Obtaining assistance from HMRC	14.29% 1	57.14% 4	0.00% 0	0.00% 0	28.57% 2	7
Choosing suitable software	3.29% 16	11.32% 55	50.41% 245	15.84% 77	19.14% 93	486
Utilising the Agent Services Account	12.73% 61	29.85% 143	32.15% 154	3.55% 17	21.71% 104	479
Keeping records digitally	3.71% 18	17.73% 86	47.22% 229	13.20% 64	18.14% 88	485
Digital links between digital records	9.47% 46	19.75% 96	39.30% 191	10.29% 50	21.19% 103	486
Liaison with/cooperation from client	7.01% 34	24.74% 120	40.41% 196	9.07% 44	18.76% 91	485
Filing quarterly VAT returns	2.48% 12	9.71% 47	44.21% 214	25.21% 122	18.39% 89	484
Obtaining assistance from HMRC	44.79% 215	21.67% 104	4.38% 21	0.42% 2	28.75% 138	480

Q14 What impact has MTD for VAT had on the following?

Answered: 445 Skipped: 72



Making Tax Digital (MTD) for Income Tax Self Assessment (ITSA) Survey



	SIGNIFICANTLY INCREASED	MARGINALLY INCREASED	STAYED ABOUT THE SAME	MARGINALLY DECREASED	SIGNIFICANTLY DRECREASED	TOTAL
Productivity for YOUR practice / organisation	4.05% 18	11.26% 50	50.00% 222	25.00% 111	9.68% 43	444
Productivity for your clients	2.03% 9	8.13% 36	57.34% 254	23.02% 102	9.48% 42	443
Accuracy of VAT returns	2.04% 9	8.62% 38	81.41% 359	5.90% 26	2.04% 9	441
Costs of VAT compliance for your clients	28.51% 126	49.10% 217	19.68% 87	2.04% 9	0.68% 3	442
Costs of VAT compliance for your practice/organisation	23.53% 104	48.19% 213	25.34% 112	1.81% 8	1.13% 5	442