

Making Tax Digital for Income Tax - Exemptions Guide

The Individual:	Permanent	Temporary	Temporary Period Ends	Automatic	Non - Automatic
Is a person filing on behalf of non-resident company	✓			✓	
Is a trustee Including those of a charitable trust or non-registered pension scheme	✓			✓	
Is a personal representative or executor of someone who has died	✓			✓	
Is a Lloyd's member submitting tax returns relating to their underwriting business	✓			✓	
Is not physically or mentally capable and has either: <ul style="list-style-type: none"> enduring power of attorney or lasting power of attorney granted to someone to act on their behalf a deputy appointed by a UK court to act on their behalf 	✓			✓	
Has qualifying income of £20,000 or less		✓	When circumstances change	✓	
Does not have a National Insurance number		✓		✓	
The 2024/25 tax return included:					
An averaging relief claim e.g. a farmer or creative artist		✓	April 2027	✓	If expected to continue in 2026/27
An qualifying care relief claim e.g. a foster carer or kinship carer		✓		✓	
Income from trusts or estates Reported on the SA107 supplementary page		✓		✓	
SA109 supplementary page (Foreign pages) and are expected again in the 2026/27 tax year		✓		✓	
The 2024/25 tax return was submitted as:					
An Employed Minister of religion of any faith, religion or denomination using the SA102M supplementary page		✓	TBC Currently past April 2027	✓	If expected to continue in 2026/27
A Transferee or transferor of <u>Married Couple's Allowance</u> for those born before 6 April 1935		✓		✓	
A Transferee or transferor of <u>Blind Person's Allowance</u>		✓		✓	
A Lloyd's member with self-employment or property income		✓		✓	
Other:					
Digitally Excluded	✓	✓			✓
Current digital exemption for MTD for VAT Excluding exemption due to insolvency	✓				✓
Non-UK resident foreign entertainer(s) or sportsperson(s)	TBC	TBC			✓