



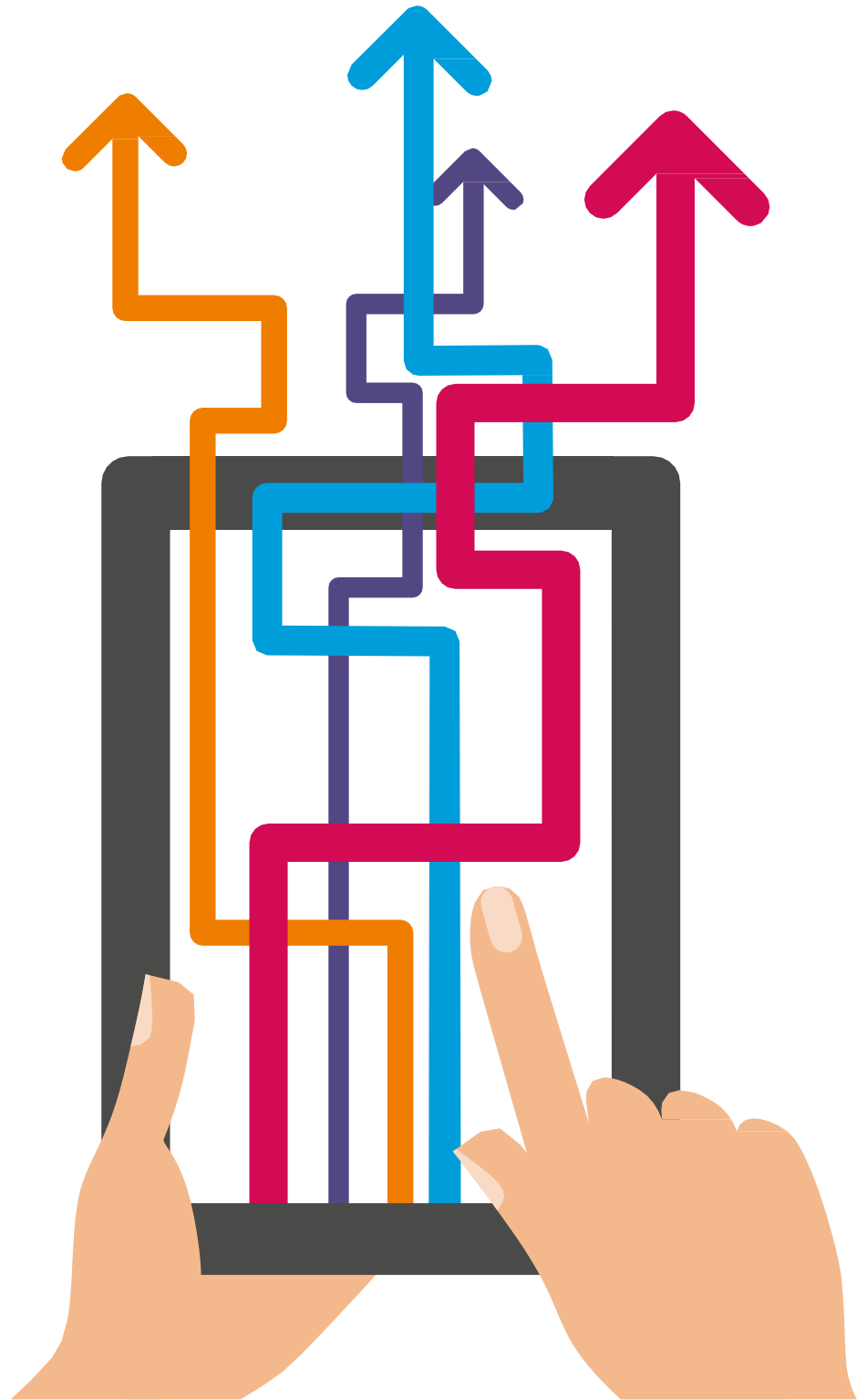
HM Revenue  
& Customs

# Making Tax Digital for Business

SA & VAT Delivery Roadmap

Nick Fihosy

v5.0 June 2018



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# What this Roadmap tells you



This roadmap sets out the frontend APIs currently available in both our 'Live' and 'Test' (HMRC API Sandbox) environments, and our anticipated schedule for future API releases.

It also provides details of releases relating to the service delivered via other mechanisms, such as a User Interface.

The first column (Name) refers to the End to End Journey and the second column (Function) refers to the function of the stated Journey.

## What is a 'frontend' API?

A Front End API is an API that will allow integration of various API endpoints into your software.

## What can it do?

In 'Test' it will allow you to test the experience a customer would have using this functionality by sending back test responses that mimic the real customer environment. It will not work for real customers until the API is 'Live' and HMRC 'backend' functionality is available.

## What is the 'backend' functionality

This is the functionality developed in HMRC which allows API endpoints to be integrated into your software to call up a customer's information (or update a customer's record) required to complete certain transactions.

This could include, verifying a customer's details, in which case a request would be sent to HMRC and our 'backend' function would check whether the Customers information is correct. This would also be the way customers would send HMRC their updates, through the frontend API in your software, to the backend function in HMRC which would update their records.

## When will the backend functionality be available?

The 'backend' functionality is being developed in parallel with the frontend APIs and their end points. We show on this roadmap when frontend APIs will be available in 'Test' or 'Live' that can connect to backend functionality.

## What is "Controlled Go Live"?

Before releasing functionality to all our customers we will conduct testing on it with limited customer numbers. This period is referred to as "controlled go live" or Private Beta.

# Delivery Timeline

July 2018

Name	Function	Type	Group	Tax	Status
Payments and Repayments	Create, view and delete <b>Direct Debit</b> instructions	UI	B&A	VAT	Live
Change of Circumstances OR Client Change of Circumstances	Allow businesses to <b>Change their Circumstances</b>	UI	B&A	VAT	Live
Retrieve Obligations & Submit Update	<b>Add a self employment business</b> - This will enable software to support customers with more than one self employment business and for their customers to add additional businesses through software	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Adding data field to Property updates</b> – We will be adding additional functionality to the Furnished Holiday Lettings and Non Furnished Holiday Lettings endpoints, including car, van and travel expenses and additional allowances.	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Changes to the Calculation Response</b> - This will be a breaking change	End Point	B&A	SA	Live



## Icon Key

### Type

Guide

Content supplied by HMRC for Vendors to embed in products

End Point

Additional functionality available via API

UI

User Interface

Event

Guidance/Information product (Not an API).

### Customer Groups

B&A

Businesses and Agents

Agent

Agents and Tax Advisors

### Tax

SA

Income Tax Self Assessment

VAT

Value Added Tax

### Stage of development

Test

Available in HMRC API Sandbox only

Live

Live Service available for use with customers (and also available to 'Test' in the HMRC API Sandbox)

# Delivery Timeline

June 2018

Name	Function	Type	Group	Tax	Status
Retrieve Obligations & Submit Update	· <b>Retrieve EOPS Obligations for property</b> - this endpoint will enable software to call the customers End of Period Statement for their property business	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	Adding data field to Property <b>Non-Furnished Holiday Lettings</b> periodic update – to include ‘other income’ Enables customers to provide ‘other’ income	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Changes to the Calculation Response</b> - This will be a breaking change	End Point	B&A	SA	Test
Submit End Of Period Statement OR Submit End Of Period Statement on behalf of Client	BISS for self employment - This endpoint provides <b>Business Income Source Summary (BISS)</b> the customer needs to see before they declare their end of period statement	End Point	B&A	SA	Test



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# Future Deliverables

## Delivery Dates TBC

Name	Function	Type	Group	Tax	Status
Change of Circumstances OR Client Change of Circumstances	Allow businesses to <b>Change their Circumstances</b>	UI	B&A	SA	Live
Payments & Repayments	Retrieve <b>SA Liabilities ( View Payment Obligation)</b> - allows customers to view what they need to pay and the period that liability is relevant to through software	End Point	B&A	SA	Test
Payments & Repayments	Retrieve <b>SA Liabilities ( View Payment Obligation)</b> - allows customers to view what they need to pay and the period that liability is relevant to through software	End Point	B&A	SA	Live
Registration OR Agent Registers Client for SA	<b>User interface</b> to enable a <b>new business to register</b> and sign up to Making Tax Digital (Income Tax).	UI	B&A	SA	Live
Payments & Repayments	Retrieve <b>SA Payments</b> - allows customers to view any payments they have made in their software	End Point	B&A	SA	Test
Payments & Repayments	Retrieve <b>SA Payments</b> - allows customers to view any payments they have made in their software	End Point	B&A	SA	Live



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# Future Deliverables

## Delivery Dates TBC

Name	Function	Type	Group	Tax	Status
Retrieve Obligations & Submit Update	<b>Pensions Income</b> - allows customers to provide information about income from pensions through software to enable customers with this income type to crystallise their final position through software	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Pension Contributions</b> - allows customers to tell us about contributions that have been made into private pensions so that customers who make these contributions will be able to crystallise their final liability through software	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>CIS Deductions</b> - allows customers to provide information about any construction industry scheme deductions they have already paid to enable them to finalise their end of year position through software	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Averaging Adjustments (Market Gardeners)</b> - enables customers who have averaging adjustments to provide this information through software enabling them to finalise their end of year position through software	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>SA101</b> - allows customers to provide information currently provided on the SA101 schedule through software to enable them to crystallise their final liability (including other income, life insurance gains, stocks dividends and shares, share schemes, married couple's allowance, tax avoidance scheme etc )	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Employment</b> - will allow customers to view information HMRC holds about their employments and enable them to provide additional data required to crystallize their final position through software - Moved from Mar 18 to Future Deliverables	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Foster Carers</b> - will enable customers to apply reliefs associated with being a foster carer to enable them to crystallise their final liability through software - moved from Mar 18 to Future deliverables	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Capital Gains Tax</b> - will allow customers to provide information relating to income resulting from Capital Gains to enable them to crystallise their final liability through software - moved from Mar 18 to Future deliverables	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Simple Partnerships</b> - this will enable the functionality for the principle partner for simple partnerships (2 or more individuals only) to provide information about the Partnership income and expenses (SA800 series) and for the information to be provided by the individual partners (SA104) through software.	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>Simple Partnerships</b> - this will enable the functionality for the principle partner for simple partnerships (2 or more individuals only) to provide information about the Partnership income and expenses (SA800 series) and for the information to be provided by the individual partners (SA104) through software.	End Point	B&A	SA	Live

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- End Point** Additional functionality available via API
- UI** User Interface
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**Tax**

- SA** Income Tax Self Assessment
- VAT** Value Added Tax

**Stage of development**

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# Future Deliverables

## Delivery Dates TBC

Name	Function	Type	Group	Tax	Status
Retrieve Obligations & Submit Update	<b>Pensions Income</b> - allows customers to provide information about income from pensions through software to enable customers with this income type to crystallise their final position through software	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	<b>Employment</b> - will allow customers to view information HMRC holds about their employments and enable them to provide additional data required to crystallize their final position through software - Moved from Mar 18 to Future Deliverables	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	<b>Foster Carers</b> - will enable customers to apply reliefs associated with being a foster carer to enable them to crystallise their final liability through software - moved from Mar 18 to Future deliverables	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	<b>Capital Gains Tax</b> - will allow customers to provide information relating to income resulting from Capital Gains to enable them to crystallise their final liability through software - moved from Mar 18 to Future deliverables	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	<b>Pension Contributions</b> - allows customers to tell us about contributions that have been made into private pensions so that customers who make these contributions will be able to crystallise their final liability through software	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	<b>CIS Deductions</b> - allows customers to provide information about any construction industry scheme deductions they have already paid to enable them to finalise their end of year position through software	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	<b>Averaging Adjustments (Market Gardeners)</b> - enables customers who have averaging adjustments to provide this information through software enabling them to finalise their end of year position through software	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	<b>Add a self employment business</b> - This will enable software to support customers with more than one self employment business and for their customers to add additional businesses through software	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	<b>SA101</b> - allows customers to provide information currently provided on the SA101 schedule through software to enable them to crystallise their final liability (including other income, life insurance gains, stocks dividends and shares, share schemes, married couple's allowance, tax avoidance scheme etc )	End Point	B&A	SA	Live
Authorisation (Agent/Client Relationship)	API <b>Allows an agent to request authorisation from a client</b> by sending an invitation. The client then responds to the invitation by either accepting or rejecting	End Point	B&A	VAT SA	Test

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# Future Deliverables

## Delivery Dates TBC

Name	Function	Type	Group	Tax	Status
Crystallise Liabilities	Allows Customers to <b>Crystallise their final SA liability</b>	End Point	B&A	SA	Live
Crystallise Liabilities	<b>Crystallisation Losses</b> – This will enable customers notify HMRC how to treat their losses for a specific tax period.	End Point	B&A	SA	Test
Submit End Of Period Statement OR Submit End Of Period Statement on behalf of Client	Allows a user to submit their <b>end of period statement for Property</b>	End Point	B&A	SA	Live
Submit End Of Period Statement OR Submit End Of Period Statement on behalf of Client	Allows a user to submit their <b>end of period statement for Self Employment</b>	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	<b>Property Remnants</b> including rent a room, grace period adjustments for Furnished Holiday Lettings, non residential financial costs for non Furnished Holiday Lettings and simplified expenses (3 line accounts) – <b>Live date TBC</b>	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	Allows Customers to supply their <b>Charitable Giving</b> - enables customers to provide information about gift aid contributions to enable them to crystallise their final liability through software. <b>Live Date TBC</b>	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	Allows customers to supply their <b>Interest details</b> - allows customers to provide information about their income from bank and building society interest to enable them to crystallise their final liability through software - <b>Live Date TBC</b>	End Point	B&A	SA	Live
Retrieve Obligations & Submit Update	Allows customers to supply their <b>Dividend details</b> - allows customers to provide information about their income from bank and building society dividends to enable them to crystallise their final liability through software - <b>Live Date TBC</b>	End Point	B&A	SA	Live
Payments & Repayments	<b>Payment options and signposting</b> to different payment methods available to customers	Guide	B&A	SA	Live
Crystallise Liabilities	· <b>Whitespace</b> - This enables the ability to provide free text information, like the current box on the SA101	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	· <b>Employment</b> - This will enable customers to provide information about their income from employment.	End Point	B&A	SA	Test
Retrieve Obligations & Submit Update	<b>VAT additional information/supplementary</b> – This will enable customers to provide additional information from their VAT account relevant to their VAT return	End Point	B&A	VAT	Test



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# Current Endpoint Functionality in Test but not Live

Name	Function	Type	Group	Tax
Retrieve Obligations & Submit Update	This will enable customers to <b>add a property business</b> . - this is a test only endpoint that enables vendors to create a test account in the sandbox. This is not intended for production	End Point	B&A	SA
Retrieve Obligations & Submit Update	This will enable customers to <b>add a new self-employment business</b> . - this is a test only end point to enable vendors to create a test account in the sandbox. We will be providing an add a self employment business for software as part of the multiple business work	End Point	B&A	SA
Retrieve Obligations & Submit Update	To enable customers to provide information about <b>interest and dividends</b>	End Point	B&A	SA
Submit End Of Period Statement OR Submit End Of Period Statement on behalf of Client	Allows a user to submit their <b>end of period statement for Self Employment</b>	End Point	B&A	SA
Crystallise Liabilities	Allows Customers to <b>Crystallise their final SA liability</b>	End Point	B&A	SA
Retrieve Obligations & Submit Update	Allows Customers to supply their <b>Charitable Giving</b> - to enable customers to provide information about gift aid contributions to enable them to crystallise their final liability through software.	End Point	B&A	SA
Retrieve Obligations & Submit Update	Allows customers to provide information about their <b>income from bank and building society interest</b> to enable them to crystallise their final liability through software	End Point	B&A	SA
Retrieve Obligations & Submit Update	Allows customers to provide information about their <b>income from dividends</b> to enable them to crystallise their final liability through software	End Point	B&A	SA
Retrieve Obligations & Submit Update	BISS for Property - This endpoint provides business income source summary <b>Business Income Source Summary (BISS)</b> the customer needs to see before they declare their end of period statement	End Point	B&A	SA
Retrieve Obligations & Submit Update	<b>Property Remnants</b> excluding rent a room, grace period adjustments for Furnished Holiday Lettings, non residential financial costs for non Furnished Holiday Lettings and simplified expenses (3 line accounts)	End Point	B&A	SA
Submit End Of Period Statement OR Submit End Of Period Statement on behalf of Client	Allows a user to submit their <b>end of period statement for property</b>	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables software to retrieve a list of all the update periods for the customer's <b>Furnished Holiday Lettings property business</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables customers (via software) to send their income and expense information for their <b>Furnished Holiday Lettings property business</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables customers (via software) to send HMRC information about their allowances and adjustments for the <b>Furnished Holiday Lettings property business</b> .	End Point	B&A	SA

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# Current Endpoint Functionality in Test and Live

Name	Function	Type	Group	Tax
Retrieve Obligations & Submit Update	Enables software to <b>retrieve the information customers have provided at subscription</b> , including business name, accounting period and whether they use cash or accruals for their accounting for <b>all their self-employment businesses</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables software to <b>retrieve the information customers have provided at subscription</b> , including business name, accounting period and whether they use cash or accruals for their accounting for <b>a single self-employment business</b>	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables software to get the customers <b>quarterly filing obligations</b> , the grace period for those obligations and whether they have been met or not. The HMRC backend system works out the obligations based on the customer's accounting period. This will enable customers to understand when they need to send their information to HMRC.	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables software to <b>retrieve the information customers have provided at subscription</b> , including business name, accounting period and whether they use cash or accruals for their accounting for all their <b>self-employment businesses</b>	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables customers (via software) to send their <b>income and expense information</b> for their <b>self employment business</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables software to retrieve <b>a list of annual summary information</b> for all <b>self-employment businesses</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables customers (via software) to <b>send HMRC information about their allowances and adjustments</b> for the <b>self-employment business</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables software to retrieve the information the HMRC backend system holds about the customer's <b>property business</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	API Endpoints come online in test to provide functionality for customers to <b>make voluntary class 2 NICs, notify Class 4 NICs exemptions</b> with reasons and three line accounts for <b>self employment income</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Return	View their <b>previous Returns</b> - enables software to retrieve previously submitted returns. Only returns submitted since joining MTD will be able to be retrieved	End Point	B&A	VAT
Payments & Repayments	View <b>previous payments</b> - enables customers to view information about payments they have made through software	End Point	B&A	VAT
Retrieve Obligations & Submit Update	Enables software to <b>retrieve a list of all the update periods</b> for the customers <b>UK property business</b> .	End Point	B&A	SA



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# Current Endpoint Functionality in Test and Live

Name	Function	Type	Group	Tax
Retrieve Obligations & Submit Update	Enables software to <b>get the customers quarterly filing obligations</b> , the grace period for those obligations and whether they have been met or not. The obligations are worked out based on the accounting period aligning with the tax year. This enables customers to understand when they need to send their information to HMRC.	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables customers (via software) to send their <b>income and expense information</b> for their <b>UK property business</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables software to retrieve the detail of an <b>update previously sent to HMRC</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables customers (via software) to send HMRC information about their <b>allowances and adjustments</b> for their <b>UK property business</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	Enables customers to make <b>amendments to previously submitted information</b>	End Point	B&A	SA
Retrieve Obligations & Submit Update	This enables software to retrieve a list of <b>annual summary</b> information for the <b>property business</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Update	The software <b>triggers a calculation</b> after customers have sent all the information through to HMRC for that update. E.g. they could have a self-employment, periodic and annual, plus a property periodic update, these will all come through via the endpoints mentioned here. Once these updates are completed the software will trigger a calculation.	End Point	B&A	SA
Retrieve Obligations & Submit Update	When the software triggers the calculation they will be given a reference number. they will use this to <b>get the calculation result</b> and play it back to their customers. Also allows forecast calculations	End Point	B&A	SA
Retrieve Obligations & Submit Update	This will enable software to retrieve the detail of an <b>update previously sent to HMRC</b> .	End Point	B&A	SA
Retrieve Obligations & Submit Return	Get Obligations	End Point	B&A	VAT
Retrieve Obligations & Submit Return	Retrieve <b>VAT Liabilities</b> ( View Payment Obligation) - this will allow customers to view what they need to pay and the period that liability is relevant to through software	End Point	B&A	VAT
Retrieve Obligations & Submit Return	Submit a <b>9 box Return</b> and provide a Declaration	End Point	B&A	VAT

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# Current User Interface Functionality in Live

Name	Function	Type	Group	Tax
Signup to report your income and expenses	Customers can <b>subscribe into the MTDfB SA Service</b>	UI	B&A	SA
Create agent services account and link SA clients	UI available for agents to <b>create an agent services account</b>	UI	Agent	SA
Create agent services account and link SA clients	UI available to allow an agent to <b>link all existing self assessment clients</b> to the agent services account	UI	Agent	SA
Signup a client to report your income and expenses	Allows <b>Agents to subscribe a client</b> into the MTDfB SA Service	UI	Agent	SA
Business View Future Obligations & Previous Updates in BTA	Customer <b>view previously submitted data, obligations and payments.</b>	UI	B&A	SA
Choose Software, Setup Software & Enter Data	4 BVRs now in live. Further BVR's are being included with relevant releases.	Guide	B&A	SA
Signup to report your VAT through software OR Signup a client to report your VAT through software	Allows sole trader and incorporated businesses to <b>subscribe to the MTDfB VAT Service</b> . Also agents who have signed up to MTD Agent Services and who have a formal relationship with a client will be able to subscribe on their behalf.	UI	B&A	VAT
View Future Obligations & Previous Returns in BTA	Customer <b>view on UI of previously submitted data</b> , obligations and payments.	UI	B&A	VAT
Create agent services account and link VAT clients	UI available for <b>agents to create an agent services account</b>	UI	Agent	VAT
Create agent services account and link VAT clients	UI available to allow an agent to <b>link all existing VAT clients</b> to the agent services account	UI	Agent	VAT
Payments & Repayments	Payment options and signposting to <b>different payment methods</b> available to customers	Guide	B&A	VAT
Authorisation (Agent/Client Relationship)	Allows an agent to <b>request authorisation from a client</b> by sending an invitation. The client then responds to the invitation by either accepting or rejecting	UI	Agent	VAT
Agent/Client break link	Allows HMRC or a client to <b>end an authorised relationship</b>	UI	B&A	SA
				VAT
Authorisation (Agent/Client Relationship)	Allows an agent to <b>request authorisation from a client</b> by sending an invitation. The client then responds to the invitation by either accepting or rejecting	UI	B&A	SA

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# HM Revenue & Customs

Issued by  
HM Revenue & Customs  
Making Tax Digital for Business  
Software Developer Support Team

