



HM Revenue
& Customs

Pay As You Earn and
HM Revenue and Customs
BX9 1BX

Mr D W Wallace
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NEWTOWNARDS
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999H9TGAG00001
0002171304



Phone 0300 200 33
8:00 - 18:00

Web www.gov.uk

Date 30 June 2026
NI number NY129137D
UTR 1414892714

Dear Mr Wallace

You're exempt from Making Tax Digital for Income Tax

Thank you for your exemption application which we received on 17 June 2026.

You stated that you should be exempt from Making Tax Digital for Income Tax because:

- of your disability and/or health
- of your digital capability

We've reviewed your application using the information you gave us.

Our decision

We can confirm that you meet the conditions to be digitally excluded from 6 April 2026 onwards. You meet these conditions under paragraph 14(4) of Schedule A1 to the Tax Management Act 1970.

You don't need to use Making Tax Digital for Income Tax unless your circumstances change.

What you need to do now

Please continue to submit annual Self Assessment tax returns using the same method you do now. We'll send you a notice to file in due course.

If there's a change in circumstances

If your circumstances change, you must tell us within 3 months of the date the change happens. You must also tell us the reason why the change means Making Tax Digital for Income Tax no longer applies. Our contact details are at the top of this letter.

If your health or personal circumstances make it difficult for you to deal with us, please tell us. We're here to help. Please contact us or go to GOV.UK and search 'get help from HMRC'. Text Relay service prefix number – 18001

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