

R5 - Making Tax Digital

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Reference Identifier

FDIS-RA: [R5]

Citation

HM Revenue & Customs. *Making Tax Digital*. Programme overview, policy guidance, and implementation documentation for digital recordkeeping and tax reporting in the United Kingdom.

URI

<https://www.gov.uk/government/collections/making-tax-digital>

Note

This reference describes the United Kingdom's Making Tax Digital (MTD) programme, which introduces digital recordkeeping and electronic submission requirements for specified tax obligations.

FDIS-RA uses this reference to illustrate architectural concerns involving:

- Digital reporting
- Structured information collection
- Machine-readable submissions
- Validation of reported information
- Evolution of reporting requirements over time
- Interoperability between reporting systems and government agencies

Making Tax Digital demonstrates how regulatory reporting programmes increasingly depend upon digitally structured information and automated processing. Although the programme defines reporting obligations and submission mechanisms, it does not prescribe a comprehensive architecture for downstream semantic interpretation, governance, traceability, or controlled semantic evolution.

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Last update: **2026/07/11 13:04**

