



**MAKING  
TAX DIGITAL**



## MTD Update for Agents #10: 20 September 2019

Dear Agent,

Welcome to the 10<sup>th</sup> edition of our Making Tax Digital (MTD) Update for Agents.

If there's any subject you'd like us to cover in future updates or you want to be added to the distribution list for this publication, please let us know via the MTD mailbox:

[makingtaxdigital.mailbox@hmrc.gsi.gov.uk](mailto:makingtaxdigital.mailbox@hmrc.gsi.gov.uk)

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### Making Tax Digital Service Availability

From **10:15 pm on Saturday 21 September to 4pm on Monday 23 September** the MTD service will be unavailable. This is due to scheduled maintenance.

During this time you'll not be able to:

- sign up for Making Tax Digital
- submit returns
- view previous submissions and payment details
- set up new direct debits or amend or cancel existing ones
- review and update any business details

Agents will be unable to access any agent services.

We apologise for any inconvenience this may cause.

Planned downtime is always notified in advance on GOV.UK at:

<https://www.gov.uk/government/publications/making-tax-digital-for-vat-service-availability-and-issues>

## Key Updates

In this edition we'll be referring frequently to VAT staggers. At a glance they are:

**Stagger 1** – March, June, September, and December

**Stagger 2** – January, April, July, and October

**Stagger 3** – February, May, August, and November

## Facts and Figures

- There are now over 1.1 million businesses signed up to MTD VAT.
- Over 1.3 million software submissions have been received.
- Over 230,000 mandated stagger 2 businesses (74%) signed up in time to file their first MTD return.
- 94% of the mandated businesses signed up in both staggers 1 and 2 filed their VAT return on time by the deadlines of 7 August and 7 September respectively.
- Almost 170,000 VAT returns were filed in the peak week leading up to the 7 September deadline.

We recognise the contribution your hard work has made to the fantastic progress MTD has made since April.

We also recognise that a small minority of you have experienced problems. We aim to resolve these as soon as possible. If you don't want to contact the VAT helpline:

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-enquiries>

use the 'Get help with this page' link on the MTD service pages to raise an incident with us.

## Key reminders

Next week we will begin sending out approximately 80,000 letters to stagger 2 customers who didn't sign up in time to submit their first MTD return on 7 September. This letter will remind them to sign up in plenty of time for their next return.

We have listened to feedback regarding the tone of these letters and hopefully your clients will find the amended text more reassuring. We want customers to get it right. We will not penalise them if they are doing their best to make the transition to MTD.

We try as hard as we can to ensure we don't contact customers who are deferred or exempt from Making Tax Digital by taking the latest data available at the last possible moment before we send out the letters. But customers who are just below the £85K threshold may receive a letter. If this is the case, please ignore – you do not need to contact us.

If you think a business is deferred or exempt from MTD VAT, they need a letter from us confirming this is the case. If you haven't received a letter you should contact the VAT helpline: <https://www.gov.uk/government/organisations/hm-revenuecustoms/contact/vat-enquiries>

### **Stagger 3 customers**

October is fast approaching and with it the first deadline on Monday October 7 for stagger 3 customers – those with VAT returns for the quarter June to August. For many businesses this will be the first time they have had to file via the MTD Service since it became mandatory in April.

Currently 60% of mandated stagger 3 businesses have signed up. To encourage further sign-ups and in turn submission by this date, we will be sending 'nudge' emails, where we hold an email address, to those businesses who still need to sign up.

Remember you need to sign up businesses at least 72 hours before their VAT Return is due, or 7 working days before if they pay by Direct Debit. Businesses that pay by Direct Debit should not sign up until their final, non-MTD payment has been taken.

### **Changes to the Agent Services account**

This Monday we introduced two improvements to the Agent Services Account (ASA).

The first is a dashboard/main page redesign so you can now access the MTD sign up service and the 'manage your clients details' functionality direct from here. This was a key ask from our agent representative stakeholders.

**BETA** This is a new service – your [feedback](#) will help us to improve it.

# Agent services account

Account number: XARN 123 4567

You cannot view your client lists in your agent services account. You can use your account to view and manage an individual client's VAT details.

## Making Tax Digital for VAT

### Sign clients up for Making Tax Digital for VAT

You copied across existing client authorisations to your agent services account. This means you can now sign these clients up to Making Tax Digital.

[Sign clients up for Making Tax Digital for VAT \(opens in a new window or tab\)](#)

### Manage your client's VAT details

Use this service to update your client's VAT registration status, business name (if they are a limited company), principal place of business and VAT stagger.

[Manage your client's VAT details](#)

## Client authorisations

### Ask a client to authorise you

You only need to do this if you have not copied across an existing authorisation from the client.

[Ask a client to authorise you](#)

### Manage authorisations

[Track your recent authorisation requests](#)


[Copy across more VAT and Self Assessment client authorisations](#)

[Cancel a client's authorisation](#)

[Get help with this page.](#)

The other improvement is Government Gateway (GGW) ID 'tagging' – this means you'll be able to see which GGW ID's you've copied over as well as the number of client relationships that are attached to that ID. We appreciate this is not a client list but hopefully it will go some way to help you manage your clients under MTD.

**BETA** This is a new service – your [feedback](#) will help us to improve it.

 HM Revenue & Customs

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## Copied client relationships

**42 VAT and Self Assessment clients** User ID: XXXX-XXXX-

**36 VAT and Self Assessment clients** User ID: XXXX-XXXX-

### Do you need to copy more clients across from another Government Gateway user ID?

To copy more clients across, you need to sign in with another user ID you use to manage VAT and Self Assessment clients.

Yes

No

**Save and continue**

Save and come back later

### Webinars coming soon

There are 2 webinars next month – one for both agents and businesses.

#### **3 October – Agents Talking Points at 12 noon**

You can sign up to attend this webinar on the Agent Services Account at:

<https://www.gov.uk/guidance/help-and-support-for-agents>

Please make your clients aware they can register for the **MTD for business webinar on 7 October at 10am** at:

<https://register.gotowebinar.com/rt/1488469760326025729?source=Gov>

If you have any suggestions of topics you would like us to cover please email us at

[makingtaxdigital.mailbox@hmrc.gsi.gov.uk](mailto:makingtaxdigital.mailbox@hmrc.gsi.gov.uk)

## Useful links

[Making Tax Digital for VAT \(GOV.UK Collection\)](#)

[Making Tax Digital for VAT as an agent: step by step](#)

[Check when a business must follow the rules for Making Tax Digital for VAT](#)

[Find software that's compatible with Making Tax Digital for VAT](#)

[Create an agent services account](#)

[Sign in to your agent services account](#)

[Copy across existing clients to your agent services account](#)

[Sign up for Making Tax Digital for VAT](#)

[Keep digital records for Making Tax Digital for VAT](#)

[Manage your client's details for Making Tax Digital for VAT](#)

[Help and support for Making Tax Digital](#)

[VAT Notice 700/22: Making Tax Digital for VAT](#)

[Making Tax Digital for VAT: service availability and issues](#)