



**MAKING  
TAX DIGITAL**



## MTD Update for Agents #12: 17 December 2019

Dear Agent

Welcome to edition number 12 of our Making Tax Digital (MTD) Update for Agents.

Due to the pre-election period we've been quiet for a while, so this issue begins with details of the enhancements we delivered when the system was shuttered for a weekend back in November.

Please send any suggestions for topics you would like us to cover in future editions of this update to our mailbox at:

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

This is also the email address to use to be added or removed from the distribution list.

In the meantime, we hope you have a happy and peaceful holiday.

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### Enhancements to the MTD Service

Back in November we released the following enhancements to the MTD VAT service:

- a repayment tracker so your MTD clients can see the status of their repayment via their Business Tax Account (BTA). There is more on this below: [Repayment Tracker](#)
- agents and clients can now [change more of their details](#), such as telephone numbers and web addresses, online
- customers who have [left the MTD service are now able to sign up again](#) without contacting HMRC – previously if they wanted to sign up again after opting out, they could only do so by contacting us
- allowing businesses to view and print copies of their VAT returns through their Business Tax Account

- the ability for agents to see previous return details submitted via software

And a reminder it's also been possible since the previous enhancement release in mid October to view and print VAT certificates.

With the exception of the Repayment Tracker this functionality is accessed from the 'Manage your client's details for Making Tax Digital for VAT' GOV.UK page at <https://www.gov.uk/guidance/update-your-clients-business-details-if-theyre-part-of-the-making-tax-digital-for-vat-pilot>

## **Changing customer details**

It may be good to talk but do you really want to speak to us?

The number of calls to the VAT helpline requesting changes to customers' details is increasing. We all hate waiting in queues so if you only want to change yours or your client's details why not do it online?

Changing details online is quicker and more convenient. Changes can be made either by agents using their Agent Services Account (ASA) or by clients accessing their Business Tax Account (BTA). The screens agents and clients use to do this are similar and are shown below.

If you change a client's details using your ASA you can choose to be emailed confirmation of the request, helping you keep track of your records, but either way your client is notified automatically via their BTA.

The following details can be changed online:

Business Name  
Trading Name  
Address of principal place of business  
Contact telephone number (landline and/or mobile)  
Website address  
Staggers (Quarterly, monthly or annual(?) VAT returns)

### **Changing your client's details using the ASA**

Access your ASA as normal and select 'Manage your client's VAT details'

## 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 \(opens in a new window or tab\)](#)

### 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](#)

Enter your client's VAT Registration Number (VRN).

## What is your client's VAT number?

This is the 9-digit number they received when they registered for VAT.

For example, '123456789'

Continue

And confirm this VRN is for the correct client.

## Confirm your client's VAT number

### Client name

ABC Digital

### VAT number

[Change client](#)

Confirm and continue

Your client's VAT account screen will be displayed - select 'View your client's VAT details'

## Your client's VAT account

VAT registration number (VRN): 999984111

ABC Digital Solutions Ltd

[Change client](#)

### Client details

Change client business, contact and VAT details.

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

### VAT Returns

View your client's submitted returns.

[View submitted returns](#)

### VAT certificate

View and print your client's VAT certificate.

[View VAT certificate](#)

### [Opt out of Making Tax Digital for VAT](#)

You cannot opt out if your client's taxable turnover has been above £85,000 since 1 April 2019.

### [Cancel VAT registration](#)

Cancel your client's VAT registration if you're closing the business, transferring ownership or do not need to be VAT registered.

You'll be asked whether you want to enter an email address. This will email that address to give you a record of the changes you've requested. Your client will be automatically notified via a message in their BTA of the changes you've requested.

## Would you like to receive email notifications of any changes you make?

We will also send a secure message to your client's business tax account.

Yes  No

What is your email address?

We will only use this to send you a confirmation of any changes you make

[Continue](#)

Confirm the information you have input is correct.

## Confirm the email address

[Change](#)

[Confirm and continue](#)

The screen below is then displayed. Select 'Change' to amend the details we hold.

# Your client's VAT details

## Business details

<b>Business name</b>	ABC Digital Solutions Ltd	<a href="#">Change</a>
<b>Trading name</b>	ABC Solutions	
<b>Principal place of business</b>	30 Romford Road TF1 4ER	<a href="#">Change</a>
<b>Website address</b>	www.abcdigital.com	<a href="#">Change</a>

## Contact details

<b>Landline number</b>	0121 445 5555	<a href="#">Change</a>
<b>Mobile number</b>	07985 555 555	<a href="#">Change</a>

## VAT details

<b>Return frequency</b>	Annually	<a href="#">Change</a>
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## Any other changes

You can [make any other changes \(opens in a new tab\)](#), using a form. You must print and complete this form before posting it to HMRC.

### Changing details using the BTA

Clients login to their BTA to amend their details. The screens have a very similar look and feel to the ASA:

This is where your clients set up and amend their Direct Debits.

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

English | [Cymraeg](#)

[Home](#) [Manage account](#) [Messages](#) [Help and contact](#)

[Business tax account](#) > Your VAT account

## Your VAT account

VAT registration number (VRN): 999984111  
ABC Digital Solutions Ltd

### Next payment due

7 May 2019

[Check what you owe](#)

### Next return due

7 August 2019

[View return deadlines](#)

### History

[View past payments](#)

[View past returns](#)

## Manage your VAT

### [Your business details](#)

Change your business, contact or VAT details.

### [Payments and repayments](#)

Manage your Direct Debit, repayment bank account details and what HMRC owe you.

### [View VAT certificate](#)

View and print your VAT certificate.

### [Opt out of Making Tax Digital for VAT](#)

You cannot opt out if your taxable turnover has been above £85,000 since 1 April 2019.

### [Cancel VAT registration](#)

Cancel your VAT registration if you're closing the business, transferring ownership or do not need to be VAT registered.

[Home](#) [Manage account](#) [Messages](#) [Help and contact](#)

[Your VAT account](#) > Your business details

## Your business details

### About the business

<b>Business name</b>	ABC Digital Solutions	<a href="#">Change</a>
<b>Principal place of business</b>	30 Romford Road TF1 4ER	<a href="#">Change</a>
<b>Bank account</b> for repayments only	<b>Account number:</b> ****1234 <b>Sort code:</b> 12****	<a href="#">Change</a>

### Contact details

<b>Email address</b>	john.b@abcdigital.com	<a href="#">Change</a>
<b>Landline number</b>	0121 445 5555	<a href="#">Change</a>
<b>Mobile number</b>	07985 555 555	<a href="#">Change</a>
<b>Website address</b>	www.abcdigital.com	<a href="#">Change</a>

### VAT details

<b>Return frequency</b>	Annually	<a href="#">Change</a>
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### Your registration

<b>Status</b>	Registered	<a href="#">Deregister</a>
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▶ [The change I want to make is not listed](#)

## Opting in and out of MTD

If your taxable turnover is above the VAT registration threshold (currently £85K) you are mandated to sign up to MTD. See [VAT Notice 700/22 for an explanation of the turnover test](#). Customers can also sign up to MTD voluntarily.

But if you have clients who have previously opted out of MTD you no longer have to contact HMRC if they want to sign up again. Previously customers who had opted out but who then wanted (or needed to) opt back in had to contact HMRC.

Again, this is done via the home screens /dashboards of the ASA and BTA via this option:

[Opt out of Making Tax Digital for VAT](#)

You cannot opt out if your taxable turnover has been above £85,000 since 1 April 2019.

You'll be asked to confirm the business's taxable turnover and if it's above the £85K threshold you'll not be allowed to opt out.

**Has the business's taxable turnover been above £85,000 since 1 April 2019?**

Yes  No

[Continue](#)

**The business cannot opt out of Making Tax Digital for VAT**

This is because the business's taxable turnover is, or has been, over the VAT threshold.

[Return to your VAT account](#)

But confirming the turnover is below £85k will allow you to opt out via the following screens:

**Has the business's taxable turnover been above £85,000 since 1 April 2019?**

Yes  No

[Continue](#)



## Are you sure you want to opt your client out of Making Tax Digital for VAT?

If you choose to opt your client out you must:

- continue to use software compatible with Making Tax Digital to submit your client's VAT Returns for their current return period
- submit your client's VAT Returns online from their next return period
- sign your client up for Making Tax Digital again if their taxable turnover goes above £85,000

By opting your client out of Making Tax Digital, you will not be cancelling their VAT registration.

[Confirm and opt out](#)

## Are you sure you want to opt out of Making Tax Digital for VAT?

If you choose to opt out you must:

- continue to use software compatible with Making Tax Digital for your current return period
- use your online account to submit VAT Returns from your next return period
- sign up for Making Tax Digital if your taxable turnover goes above £85,000

By opting out you will not be cancelling your VAT registration.

[Confirm and opt out](#)

Selecting 'Confirm and opt out' will lead to the following screens:

## You have opted your client out of Making Tax Digital for VAT

### What happens next

This does not cancel client's your VAT registration.

For your client's current return period, you must continue to submit their VAT Returns using software compatible with Making Tax Digital.

Future VAT Returns must be submitted [online](#), starting from your client's next return period. This change can take 2 days to come into effect.

If your client's taxable turnover goes above £85,000, you must sign them up again for Making Tax Digital.

[Change client](#)

Finish

A client using their BTA will get this screen:

## You have opted out of Making Tax Digital for VAT

### What happens next

This does not cancel your VAT registration.

For your current return period, you must continue to submit your VAT Returns using software compatible with Making Tax Digital.

Future VAT Returns must be submitted using your [online VAT account](#), starting from your next return period. This change can take 2 days to come into effect.

If your taxable turnover goes above £85,000, you must sign up again for Making Tax Digital.

Finish

If you are not in MTD you will obviously not see a link to opt out. You will see this instead:

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

If your taxable turnover exceeds the VAT threshold, you must sign up to Making Tax Digital for VAT.

This option therefore serves as an indicator of whether your client is signed up to MTD or not.

It's also the link you use to sign up a client again after they have opted out.

### Encouragement sign up letters

We continue to send out letters to customers who have not yet **signed up** to MTD.

We have now sent letters to all customers mandated from April 2019 - all 3 quarterly staggers and customers on monthly returns.

The latest batch, for monthly customers who had a deferred October start date, should be hitting doormats around now.

We have also recently sent letters to MTD customers who have not yet **paid their VAT** for the period ending 30 September 2019.

### Repayment Tracker

MTD customers can now see the status of their repayments via an enhanced Repayment Tracker, that provides an estimated date of repayment. If the repayment is to be made by cheque/Payable Order it includes a link to allow the user to set-up a Repayment Bank Account for future repayments.

This is accessed via the 'Payments and Repayments' option in their Business Tax Account.

[Payments and repayments](#)

Manage your Direct Debit, repayment bank account details and what HMRC owe you.

There are 3 options:

- set up a Direct Debit
- manage your repayment bank account

- track your VAT repayments

## Manage bank accounts or track repayments

- Set up a Direct Debit  
HMRC will automatically collect your VAT Return payments when due
- Manage your repayment bank account  
Account: \*\*\*9872, Sort code: \*\*\*7 52
- Track your VAT repayments  
View what HMRC owe you

Continue

## We are processing your VAT repayment

Amount claimed

**£1,898.00**

Estimated repayment date

**30 Aug 2019**

VAT Return received on

**31 Jul 2019**

VAT Return period

**1 April to 30 June 2019**

### When we will repay you

We will usually repay you before the estimated repayment date, but it may take longer. You do not need to contact us before this date.

### Your repayment details

You are currently paid by bank transfer to the following account:

Name on account: **Mr J Smith**

Sort code: **\*\*\*7 52**

Account number: **\*\*\*9872**

[Manage your repayment account](#)

## Your VAT repayments will be sent to this account

Name on account Mr J Smith

Sort code 11 97 52

Account number 87889872

[Change account details](#)

## Change your repayment account details

Name on account

Sort code

For example, 12 60 12

Account number

[Continue](#)

Enter the new bank details.

You will receive a confirmation screen:

## HMRC received your bank details

We have sent you a confirmation email to [John.smith@gmail.com](mailto:John.smith@gmail.com)

### What happens next

We will send you an email within 2 working days to confirm whether your details have been accepted. We will also send a letter to your registered business address.

You can go to your HMRC secure messages to find out if your request has been accepted.

[View to your VAT account](#)

A link to this Repayment Tracker (via the BTA) has been added to the [VAT repayments](#) page on GOV.UK.

## Changes to the MTD VAT GOV.UK pages

We've been reviewing the MTD VAT pages – withdrawing some content and adding some new stuff.

The major change is we've split out the agent and business MTD sign up pages:

Agents: <https://www.gov.uk/guidance/sign-up-for-making-tax-digital-for-vat>

Businesses: <https://www.gov.uk/guidance/sign-your-business-up-for-making-tax-digital-for-vat>

We've also created a new page that tells agents how to register with HMRC if they have not done that: [www.gov.uk/guidance/register-with-hmrc-to-use-an-agent-services-account](https://www.gov.uk/guidance/register-with-hmrc-to-use-an-agent-services-account)

The pages on linking/copying clients to your agent services account and authorising new clients have been removed. If you had them bookmarked they will automatically re-direct to the existing sign in page for the Agent Services account at <https://www.gov.uk/guidance/sign-in-to-your-agent-services-account>

This sign in page has been updated to make it clear you do these 2 tasks within the agent services account.

A list of GOV.UK pages can be found [below](#):

The guidance page, 'Manage your clients details for Making Tax Digital for VAT' at <https://www.gov.uk/guidance/update-your-clients-business-details-if-theyre-part-of-the-making-tax-digital-for-vat-pilot> - has been updated to list the extra functionality discussed in this update, and is listed as:

- change VAT details
- print VAT certificates
- cancel VAT registration
- print VAT Returns
- opt clients out of Making Tax Digital
- sign clients up for Making Tax Digital
- submit VAT returns for clients who've opted out of Making Tax Digital

## Webinars

It's very short notice but there are two webinars this week on MTD for both Agents and Businesses.

There will be an Agents Talking Points MTD webinar on **Thursday 19 December** starting at 12 noon and lasting an hour.

Registration is via this GOV.UK page: <https://www.gov.uk/guidance/help-and-support-for-agents> as per screen shot below:

## Upcoming online webinars

### Making Tax Digital – latest update

This webinar will give the latest information on Making Tax Digital for VAT and will allow Agents to ask questions about any aspect of MTD that they are not sure about.

[Choose a date and time.](#)

This webinar will cover managing your client's records and VAT submissions for the purposes of Making Tax Digital. It will not cover the basics such as creating Agent Services Accounts and copying your clients to your new account from your existing Government Gateway IDs.

The next MTD webinar for businesses will be on **Wednesday 18 December** at 1pm. Let your clients know – feedback has been positive. Registration is via this GOV.UK page.

<https://www.gov.uk/guidance/help-and-support-for-making-tax-digital>

The webinar will cover:

- how to find Making Tax Digital information on GOV.UK
- what's changing
- who's affected
- using software and keeping digital records and
- what you need to sign up for Making Tax Digital

We look forward to as many joining the sessions as possible.

## 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](#)

[Register with HMRC to use an agent services account](#)

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

[Sign up your client 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](#)

[Sign your business up 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 - Policy paper](#)

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