



MTD Update for Agents #8: 5 July 2019

Dear Agent,

Welcome to the 8th edition of our Making Tax Digital Update for Agents.

We are approaching our first significant filing deadline under Making Tax Digital. Over 550,000 business have now signed up to the service and this is increasingly quickly.

If there's any subject you'd like us to cover in future updates please let us know via the MTD mailbox:

makingtaxdigital.mailbox@hmrc.gov.uk

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Key Updates

April – June stagger

Business on this return period have a filing deadline of 7 August. This will be their first MTD return. You may have a number of these businesses to sign up so please ensure that you plan their sign up carefully.

- It takes 72 hours for all businesses to be signed up
- Business that pay by Direct Debit cannot sign up in the 7 working days before their filing deadline and the 5 working days after it – this is to allow the direct debit to be moved over to the new system
- **Businesses that pay by Direct Debit should not sign up until their final non MTD payment has been taken**

Letters to monthly filers that have not yet signed up

For monthly filers mandated from 1 April 2019, the first VAT return was due to be submitted by 7 June. If you haven't already signed them up, you must take action now to avoid us contacting your client. You can sign up here:

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

Although we are taking a light touch approach to penalties in the first year, we will contact businesses that we believe should have signed up but haven't. The first tranche of these nudge letters will be issued to monthly filers this month.

VAT Certificate

The vast majority of customers that have signed up (or have been signed up by an agent) to Making Tax Digital are now able to view their VAT Certificate in their Business Tax Account (HMRC online services).

The functionality for agents to access this information will be delivered in August, in the meantime they should call the VAT helpline to request VAT Certificate information.

The functionality for a small number of customers with non-standard accounting periods will be delivered later in the year with a confirmed date to follow.

Agent services account – authorising new clients

Agents are now able to track the status of any requests that they have made to authorise new clients in the last 30 days in the agent services account.

Agent services account – Anti Money Laundering requirements

It has been a requirement since 2009 for accounting service providers to register for Anti Money Laundering Supervision (AMLS).

Agents are asked to enter their AMLS details when they create an Agent Services Account (ASA), which allows them to act for their clients under Making Tax Digital.

[To ensure that all agents are able to create an ASA and to sign their clients up in good time to meet their MTD obligation in good time, we have amended the journey to allow the creation of an ASA on the basis of a pending AMLS application.](#) However if your application is refused your agent services access will be withdrawn.

Agents should only sign businesses up using their agent credentials, not those of the businesses. Please note that only those acting as paid agents should create an ASA to file on behalf of clients.

VAT Helpline - voice recognition

The interactive voice recognition on the VAT helpline has been updated to recognise the phrases Making Tax Digital and MTD.

Planned service downtime

Due to scheduled maintenance, you may experience intermittent issues on:

Saturday 13th July from 7.30pm to 8.30pm

Due to scheduled maintenance you will be unable to use this service during these timings

Sunday 14th July from midnight to 2am

We apologise for any inconvenience this may cause.

Key reminders

- **Requirement to Sign-up to Making Tax Digital**

Please note that all businesses affected by MTD have to either sign themselves up or have an agent sign them up on their behalf. This is not automatic and HMRC are not signing businesses up.

- **Step by Step Guides**

[Agent Step by Step Guide](#)

[Business Step by Step Guide](#)

- **Getting help with sign up to ASA and MTD**

If you have any issues creating a new ASA, linking clients or signing clients up to MTD you should select the link '**Get help with this page**' on the GOV.UK page you are on. This will raise a query with our IT Service Desk who will investigate and respond accordingly.

- **HMRC Forum**

There are lots of interesting topics, threads and questions (and answers) on Making Tax Digital section of HMRC Forum on GOV.UK. Are you signed up?

<https://online.hmrc.gov.uk/webchatprod/community/forums/show/131.page>

- **Software choices**

Businesses and agents need to choose the software that is suitable for them. HMRC does not endorse or recommend any one product of software provider however a software choices selection tool is available on GOV.UK.

<https://www.tax.service.gov.uk/making-tax-digital-software>

- **Existing authorised client relationships**

If you already have an authorised relationship with a client (64-8) and have made submissions on their behalf you *do not have to re-authorise* them to act for them under Making Tax Digital. You *do* have to link your clients to your agent services account and sign them up. You can find out how to do that on the step by step guide for agents on GOV.UK.

Coming soon

HMRC continue to deliver webinars on Making Tax Digital for both Agents and Businesses.

Agent webinars (Talking Points):

July: 15th and 25th

August: 14th and 29th

You can sign up to attend Talking Points here <https://www.gov.uk/guidance/help-and-support-for-agents>

Business webinars:

July: 8th, 18th, 26th and 31st

August: 2nd and 23rd

Please make business clients aware that they can register to join the webinar here <https://register.gotowebinar.com/rt/1488469760326025729?source=Gov>

We look forward to as many joining the sessions as possible! If you have any suggestions of topics that you would like us to cover please let us know.

Useful links

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

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

[Link clients to your agent services account](#)

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

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

[Create an agent services account](#)

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

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

Find software suppliers for sending VAT Returns and Income Tax updates: [Making Tax Digital for VAT](#) and [Making Tax Digital for Income Tax](#).