



HM Revenue  
& Customs

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**Making Tax Digital for Business**  
10 South Colonnade  
Canary Wharf  
LONDON  
E14 4PU

Date 28 December 2018

Dear Sir or Madam

## The date you need to start using Making Tax Digital

Entity Name: [REDACTED]

We are changing how businesses need to keep their VAT records and submit their VAT returns. This new service is known as Making Tax Digital.

From 1 April 2019 all VAT registered businesses must use the service if they have a taxable turnover of, or above, the UK registration VAT threshold (currently £85,000). Taxable turnover is the total value of everything you sell that is not exempt from VAT.

Our records show that this would normally apply to you. However, you are part of a small number of customers who do not have to start using Making Tax Digital from 1 April 2019. You will need to start using the service for your first VAT return for the period starting on or after 1 October 2019. After that date you will need to keep digital records and submit VAT returns using software that works with Making Tax Digital.

### Making Tax Digital pilot

We estimate that our pilot for most VAT customers like you will start in early 2019. You will not be able to join the pilot until then. We will write to you again with details of how to join.

Please tell your representative (if you have one) about this start date.

Until your business joins Making Tax Digital for VAT, you should continue to keep records and file VAT returns in the same way as you do now. For example, some businesses use the HMRC online portal.

For more information about:

- how Making Tax Digital will work, go to [www.gov.uk/government/publications/making-tax-digital](http://www.gov.uk/government/publications/making-tax-digital)
- the relevant VAT Notice for Making Tax Digital for VAT, go to [www.gov.uk/government/publications/vat-notice-70022-making-tax-digital-for-vat](http://www.gov.uk/government/publications/vat-notice-70022-making-tax-digital-for-vat)

This letter is a specific:

Information is available in large print, audio and Braille formats.  
Text Relay service prefix number – 18001



- direction under Regulation 25A SI 1995/2518 to continue using existing methods to file VAT returns for all periods starting before 1 October 2019 (unless you choose to join Making Tax Digital for VAT before then)
- notification of exemption under Regulation 32B SI 2018/261 from the requirement to keep an electronic account (digital VAT records)

Yours faithfully

**Anna Thomas**  
Making Tax Digital for Business - Transformation Programme

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