

Signing up to Making Tax Digital – VAT

You need to sign your business or clients up for Making Tax Digital. HMRC will not do this for you.

The following advice will help you sign up your business or clients to MTD at the right time, and help HMRC make sure we're ready for the first digital return.

Select the boxes for more information (select "Go back to Beginning" to return to this page)

When do I need to submit my first digital return?

When should you sign up a business for MTD? Are there any restrictions?

When is the right time to sign up? (Sign Up Menu)

When does the business need to submit its first digital return?

All mandated businesses, unless they have been deferred* to October 2019, must be ready to file the first accounting period that begins on or after 1 April 2019 digitally. Filing/payment deadlines remain unchanged.

The business submits monthly returns

You must be ready to file the April 2019 return digitally.

The business submits quarterly returns

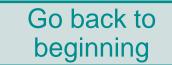
You must be ready to file the first period beginning on or after 1 April 2019 digitally.

So for quarterly accounting periods (or "Staggers") ending in the months

- Mar/Jun/Sep/Dec (Stagger 1) The first return that must be submitted digitally is 1 April 30 June 2019
- Jan/Apr/Jul/Oct (Stagger 2) The first return that must be submitted digitally is 1 May 31 July 2019
- Feb/May/Aug/Nov (Stagger 3) The first return that must be submitted digitally is 1 June 31 August 2019

*HMRC has written to businesses that are being deferred to October 2019





When should you sign up a business for MTD? Remember, HMRC won't do this for you.

In the examples in this guide, HMRC recommends signing up in the green zones of the timelines.

This should make things straightforward, regardless of how you pay or when you file your return.

Signing up in the **amber zones** needs greater care or may not be possible.

What are the exact restrictions? - Businesses should not sign up for MTD until they've filed their last non-MTD return:

If you pay by Direct Debit (DD), you <u>must</u> allow:

- 5 working days after the filing deadline for your final non-MTD return
- 7 working days before the filing deadline to file your first return under MTD.

If you pay by other methods, you <u>must</u> allow:

- 24 hours after your last non-MTD return before signing up; and
- 72 hours after signing up before filing your first return under MTD.

What about late filing?

Pay via DD? You <u>must</u> allow 5 working days *after filing late before signing up.*

Filing late affects when DD payments are taken:

- DD Payments for returns filed <u>early or on time</u> are taken
 3 working days after the filing deadline.
- DD payments when filing after the due date will be taken 3 working days after filing.

Pay via other methods? You must still wait 24 hours after filing before signing up if you file late.

A note of caution - filing your last non-MTD return late, however you pay, may mean attempting to sign up in an amber zone.



Go back to beginning

When should you sign your business/client up for MTD?

Remember, HMRC won't do this for you.

Timelines differ depending on the frequency a business submits its returns to HMRC.

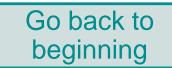
In the following monthly and quarterly examples, HMRC recommends you complete sign up in the green zones.

Signing up in the amber zones needs greater care or may not be possible.

Select the boxes below for more detail (Select Go back to Sign Up Menu to return to this page).

My business/client submits monthly returns

My business/client submits quarterly returns





My business submits **quarterly** returns (Examples for post 1 April 2019 quarters)

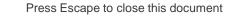
HMRC recommends you complete sign up in the green zone for a smooth transition. Signing up in the **amber zones** needs greater care or may not be possible

> I need to sign up in time to submit the Apr-Jun **2019** return via MTD compliant software.

I need to sign up in time to submit the May-Jul 2019 return via MTD compliant software.

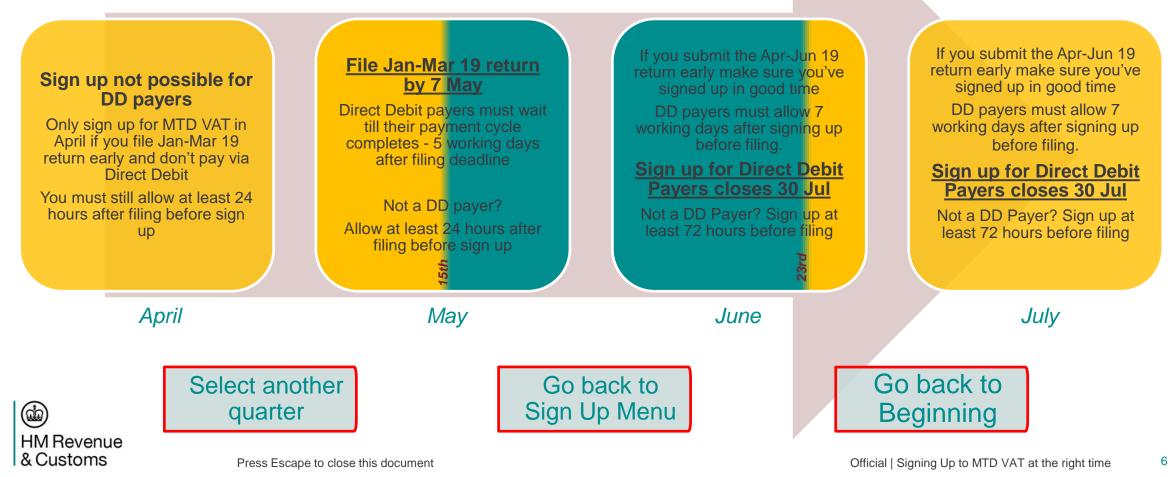
I need to sign up in time to submit the **Jun-Aug 2019** return via MTD compliant software.

Accounting Period	Sign up period starts/started		Sign up period ends
Jan/Feb/Mar 2019	15 February 2019		25 April 2019
Feb/Mar/Apr 2019	15 March 2019		30 May 2019
Mar/Apr/May 2019	15 April 2019		27 June 2019
	Go back to	Go back to	
	Sign Up Menu	Beginning	

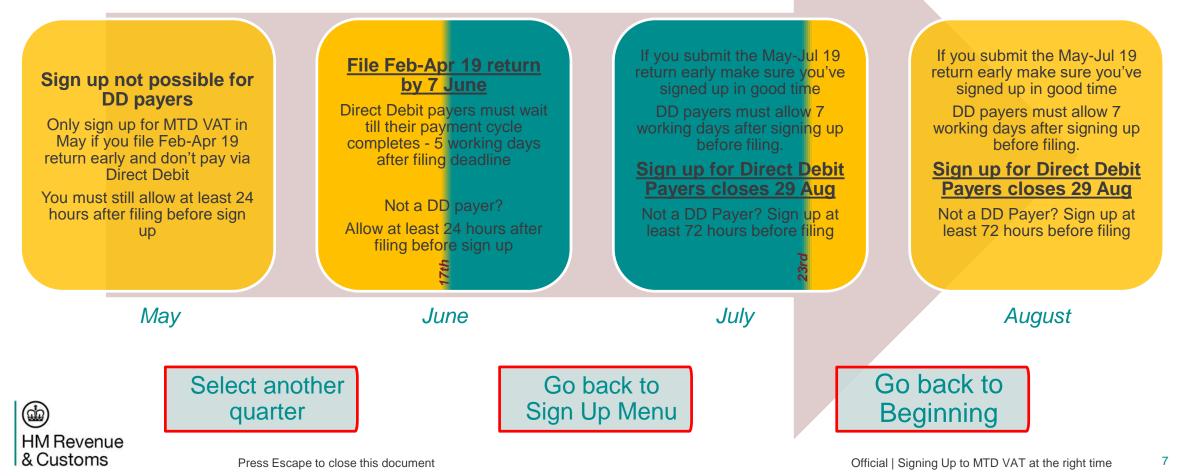


& Customs

I need to sign up in time to submit the Apr-Jun 2019 return via MTD compliant software. The business submits quarterly returns.



I need to sign up in time to submit the May-Jul 2019 return via MTD compliant software. The business submits quarterly returns.



I need to sign up in time to submit the **Jun-Aug 2019** return via MTD compliant software. The business submits **quarterly** returns.

HMRC recommends you complete sign up in the green zone for a smooth transition. Signing up in the **amber zones** needs greater care or may not be possible



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My business/client submits monthly returns

HMRC recommends you complete sign up in the **green zone** for a smooth transition. Signing up in the **amber zones** needs greater care *or may not be possible*

> I want to make the **March 2019** return the business's first digital submission (during pilot period)

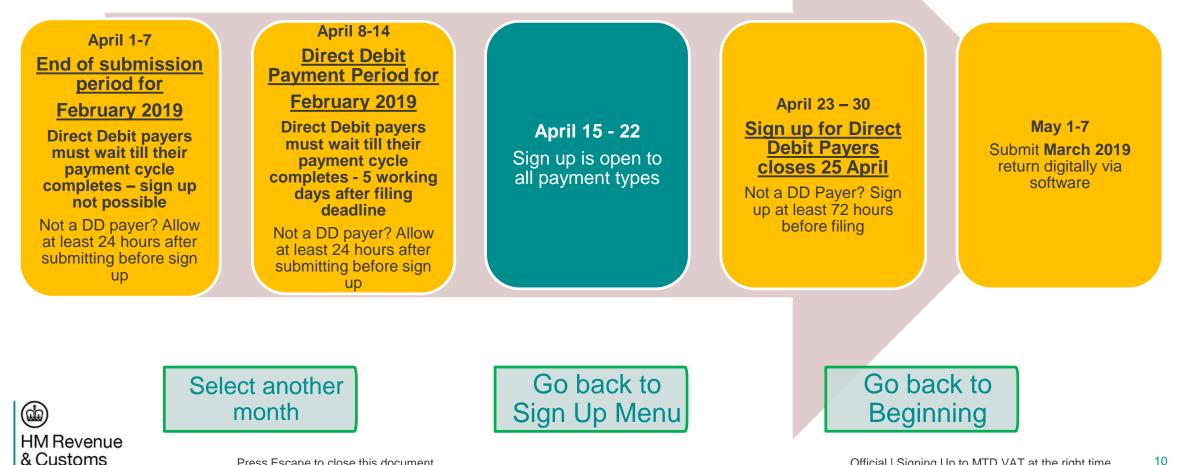
I want to make the **April 2019** return the business's first digital submission (first mandatory return)







I want to make the March 2019 return my business's first digital submission (Pilot period). The business submits **monthly** returns



I want to make the **April 2019** return my business's first digital submission (mandated). The business submits **monthly** returns

