



HM Revenue
& Customs

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 must 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 must 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 must allow 5 working days *after filing late before signing up*.

Filing late affects when DD payments are taken:

- DD Payments for returns filed early or on time 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**.



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

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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.

Listed below are sign up details for quarters during the pilot period.

Businesses must still observe the guidance shown under “*When should you sign up a business for MTD? Are there any restrictions?*”

Accounting Period

Jan/Feb/Mar 2019

Feb/Mar/Apr 2019

Mar/Apr/May 2019

Sign up period starts/started

15 February 2019

15 March 2019

15 April 2019

Sign up period ends

25 April 2019

30 May 2019

27 June 2019

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I need to sign up in time to submit the **Apr-Jun 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

Sign up not possible for DD payers

Only sign up for MTD VAT in April if you file Jan-Mar 19 return early and don't pay via Direct Debit

You must still allow at least 24 hours after filing before sign up

April

File Jan-Mar 19 return by 7 May

Direct Debit payers must wait till their payment cycle completes - 5 working days after filing deadline

Not a DD payer?
Allow at least 24 hours after filing before sign up

15th

May

If you submit the Apr-Jun 19 return early make sure you've signed up in good time

DD payers must allow 7 working days after signing up before filing.

Sign up for Direct Debit Payers closes 30 Jul

Not a DD Payer? Sign up at least 72 hours before filing

23rd

June

If you submit the Apr-Jun 19 return early make sure you've signed up in good time

DD payers must allow 7 working days after signing up before filing.

Sign up for Direct Debit Payers closes 30 Jul

Not a DD Payer? Sign up at least 72 hours before filing

July

Select another quarter

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I need to sign up in time to submit the **May-Jul 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*

Sign up not possible for DD payers

Only sign up for MTD VAT in May if you file Feb-Apr 19 return early and don't pay via Direct Debit

You must still allow at least 24 hours after filing before sign up

May

File Feb-Apr 19 return by 7 June

Direct Debit payers must wait till their payment cycle completes - 5 working days after filing deadline

Not a DD payer?
Allow at least 24 hours after filing before sign up

17th

June

If you submit the May-Jul 19 return early make sure you've signed up in good time

DD payers must allow 7 working days after signing up before filing.

Sign up for Direct Debit Payers closes 29 Aug

Not a DD Payer? Sign up at least 72 hours before filing

23rd

July

If you submit the May-Jul 19 return early make sure you've signed up in good time

DD payers must allow 7 working days after signing up before filing.

Sign up for Direct Debit Payers closes 29 Aug

Not a DD Payer? Sign up at least 72 hours before filing

August

Select another quarter

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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*

Sign up not possible for DD payers

Only sign up for MTD VAT in June if you file Mar-May 19 return early and don't pay via Direct Debit

You must still allow at least 24 hours after filing before sign up

June

File Mar-May 19 return by 7 July

Direct Debit payers must wait till their payment cycle completes - 5 working days after filing deadline

Not a DD payer?
Allow at least 24 hours after filing before sign up

15th

July

If you submit the Jun-Aug 19 return early make sure you've signed up in good time

DD payers must allow 7 working days after signing up before filing.

Sign up for Direct Debit Payers closes 27 Sep

Not a DD Payer? Sign up at least 72 hours before filing

22nd

August

If you submit the Jun-Aug 19 return early make sure you've signed up in good time

DD payers must allow 7 working days after signing up before filing.

Sign up for Direct Debit Payers closes 27 Sep

Not a DD Payer? Sign up at least 72 hours before filing

September

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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)

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

April 1-7
End of submission period for

February 2019

Direct Debit payers must wait till their payment cycle completes – sign up not possible

Not a DD payer? Allow at least 24 hours after submitting before sign up

April 8-14
Direct Debit Payment Period for
February 2019

Direct Debit payers must wait till their payment cycle completes - 5 working days after filing deadline

Not a DD payer? Allow at least 24 hours after submitting before sign up

April 15 - 22
Sign up is open to all payment types

April 23 – 30
Sign up for Direct Debit Payers closes 25 April

Not a DD Payer? Sign up at least 72 hours before filing

May 1-7
Submit **March 2019** return digitally via software

Select another month

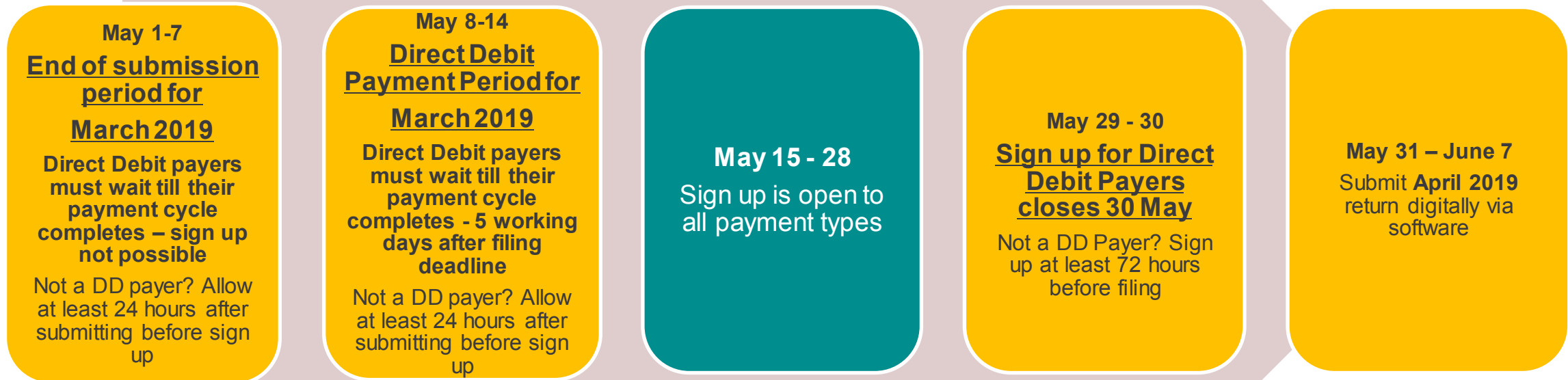
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I want to make the **April 2019** return my business's first digital submission (mandated).
The business submits **monthly** returns

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*



Select another month

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