



What do you need to do and how can Morris Cook help you?

1 Check if you have to follow the MTD rules?

- Calculate your turnover for the turnover test
 - We can help you calculate this if you have copies of your VAT returns or VAT return calculations
 - We can help you with any ongoing calculations if your turnover is currently below the threshold
- If we are already preparing your VAT we will prepare the turnover calculations and let you know if you need to sign up to MTD
- Can you claim an exemption?
 - We can advise you and help with HMRC correspondence

2 Check when the MTD rules start for you

- We can advise you of your start date
- We can check if you have a deferred start date
- If we are already preparing your VAT we will tell you when your start date is

3 What records do you need to keep?

- If you are already using digital records:
 - Computer software, eg SAGE, Quick Books, Xero – you need to check that it is MTD ready – we can help you with this and advise on any upgrades or “bridging software” needed
 - Spreadsheets – you will need to purchase “bridging software” to be able to file your VAT return – we can recommend “bridging software” and we can check that your spreadsheets are MTD compliant.
- If you are keeping paper records you will need to change to digital – we can help you choose software, supply SAGE products or set up spreadsheet templates
- We can advise and check that you are recording information correctly
- We can prepare your digital VAT records, if you do not want to continue to prepare your own VAT, and file your return with HMRC
- If we are already preparing your VAT the records we prepare will be MTD compliant
- If you prepare your VAT and we currently check it for you, we will advise you of any changes that you need to make to your records or to what you give to us

4 Check when you have to sign up

- We can help you work out when you have to sign up
- If we already prepare your VAT we will tell you when you have to sign up

5 Set up an email address

- You will need an email address for the MTD sign up
 - We can help you with this

6 Sign up

- This is done through your existing Government Gateway account
 - We can help you with this or can complete the process for you
- If we are already preparing your VAT we will complete this for you

7 File your VAT Returns for MTD

- This will be done directly from your software or spreadsheet bridging software
 - We can show you how to do this
 - We can submit the VAT return for you if we have a back-up from your software or a digital copy of your spreadsheet
- If we are already preparing your VAT we will file your returns under MTD