



Making Tax Digital for VAT (MTD) – When and how to sign up

When do you have to sign up?

Do not sign up until all pre MTD returns have been submitted (once signed up all returns have to be submitted under MTD)

A confirmation email will be sent within 72 hours of signing up – do not submit any returns until you have received this email

If you pay VAT by direct debit you will not be able to sign up in the 15 working days before your return submission date (including the submission date) and the 5 working days after it.

If returns are filed before their due date, this can extend the sign up period.

To submit a quarterly VAT return covering the period 1 April 2019 to 30 June 2019:

- Only do this once the March 2019 Vat return has been submitted (due 7 May 2019)
- If you do not have a DD set up you can sign up between 8 May and 4 August 2019
- If you do have a DD set up you can sign up between 15 May and 17 July 2019

To submit a quarterly VAT return covering the period 1 May 2019 to 31 July 2019:

- Only do this once the April 2019 Vat return has been submitted (due 7 June 2019)
- If you do not have a DD set up you can sign up between 8 June and 4 September 2019
- If you do have a DD set up you can sign up between 15 June and 15 August 2019

To submit a quarterly VAT return covering the period 1 June 2019 to 31 August 2019:

- Only do this once the May 2019 Vat return has been submitted (due 7 July 2019)
- If you do not have a DD set up you can sign up between 8 July and 4 October 2019
- If you do have a DD set up you can sign up between 13 July and 16 September 2019

For a monthly VAT return covering the period 1 April 2019 to 30 April 2019:

- Only do this once the March 2019 Vat return has been submitted (due 7 May 2019)
- If you do not have a DD set up you can sign up between 8 May and 4 June 2019
- If you do have a DD set up you can sign up on 15 or 16 May 2019

How to sign up

Use your existing Government Gateway account that you currently use to submit your VAT returns

Enter the details requested – Name, date of birth, National Insurance number or Company registration number and UTR

Choose a method to identify you – if you have a valid UK passport you can use the details from this

You will need to agree to receive email correspondence and not paper from HMRC (HMRC may introduce the ability to change back to paper at a future date). HMRC will email you to confirm your email address

You will receive a message in your Government Gateway account in the next 72 hours to confirm that you have signed up.