



Making Tax Digital for VAT

Registration Instructions

Grants Chartered Accountants – March 19

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1. **Introduction**

Although you may already be registered for VAT, there is a new registration process required for MTD purposes.

It is important that the registration is completed and also that you register at the appropriate time.

Once you register for MTD, you will no longer be able to file your VAT Returns through the HMRC website portal as you may do now.

Even if you use accounting software to file your VAT Returns directly with HMRC, you still must go through the new registration process.

The following guidance provides information on how and when to register.

2. **Registration timing**

As stated above, timing is important in terms of when to register for MTD.

MTD is compulsory from the first VAT Return period commencing after 1st April 2019.

The table below summarises the position in terms of the last VAT Return under the old system and the first under MTD for the different VAT periods:

<u>VAT quarters</u>	<u>Last Return under old system</u>	<u>First Return under MTD</u>
Mar, Jun, Sep, Dec	Q/e March 2019	Q/e June 2019
Apr, Jul, Oct, Jan	Q/e April 2019	Q/e July 2019
May, Aug, Nov, Feb	Q/e May 2019	Q/e August 2019

Our advice is not to register for MTD until you have filed your last VAT Return under the old system **and** paid the VAT due.

You should however register before the date the first VAT Return is due to be filed under MTD. For example, the June 2019 VAT Return will be due for filing on 7th August 2019, so the registration process should be carried out before this date, to allow you file your Return under the new MTD system.

3. **Registration procedure**

The link to sign up for MTD is [here](#).

The first questions you will need to answer are:

- *Do you have accounting software for managing your VAT records?*
- *Is your software ready to submit MTD Returns to HMRC?*

If you answer NO to any of these questions, then the system will not allow you to proceed with the registration process.

As such, you will need to ensure you have plans for appropriate software to be in place to allow you to respond YES to both questions.

Once you have answered YES to both of these questions, you will need to log in using the government gateway ID that you normally use to file your VAT Returns.

Thereafter you will have to answer a series of verification questions and will need the following company information to do so:

1. A note of your VAT registration number
2. The date you first registered for VAT
3. The principal place of business postcode
4. The type of business you are, e.g. Limited Company, Sole Trader
5. Your Companies House registration number
6. Your (10 digit) company unique taxpayer reference (UTR) number i.e. the Company's Corporation Tax reference number

In terms of the information required for points 1-3, we would advise looking on your VAT registration certificate that you can obtain from your government gateway account.

The information at number 5 will be stated on any correspondence you have received from Companies House and also on financial accounts which we may have prepared for you.

The information at number 6 will be stated on any correspondence you have received from HMRC in connection with the company's tax affairs.

Once you have worked through the registration process, entering the various details and confirming these, you will be sent an email from HMRC asking you to verify your email address. Once you complete this step, you will have to accept the HMRC terms and conditions to complete the registration process.

The final step is confirmation from HMRC that they have received your information and they will email you within 72 hours to confirm your acceptance onto MTD.

Only once you have received this confirmation email will you be able to file your VAT Return under MTD. So please ensure you wait until you have received this before attempting to submit your first Return under MTD.