

## **Making Tax Digital – When to sign up**

As Making Tax Digital (MTD) is only mandatory for the first VAT quarter commencing after 1 April 2019, it is important that businesses sign up at the correct time to ensure that they don't adopt MTD early or indeed leave it too late. The following notes confirm the precise dates between which you should sign up to MTD to ensure that you time it right!

### **Stagger 1 – Quarters ending March, June, September and December**

Sign up to MTD for VAT in order to submit the April to June 2019 VAT return (first mandated period)

Only do this once the March 2019 VAT return has been submitted.

If you do not have a direct debit set up, you can sign up between 8 May and 4 August 2019.

If you do have a direct debit set up, you can sign up between 15 May and 17 July 2019.

### **Stagger 2 – Quarters ending January, April, July, and October**

Sign up to MTD for VAT in order to submit the May to July 2019 VAT return (first mandated period)

Only do this once the April 2019 VAT return has been submitted.

If you do not have a direct debit set up, you can sign up between 8 June and 4 September 2019.

If you do have a direct debit set up, you can sign up between 15 June and 15 August 2019.

### **Stagger 3 – Quarters ending February, May, August and November**

Sign up to MTD for VAT in order to submit the June to August 2019 VAT return (first mandated period)

Only do this once the May 2019 VAT return has been submitted.

If you do not have a direct debit set up, you can sign up between 8 July and 4 October 2019.

If you do have a direct debit set up, you can sign up between 13 July and 16 September 2019.

### **Monthly returns**

Sign up to MTD for VAT in order to submit April 2019 VAT return (first mandated period)

Only do this once the March 2019 VAT return has been submitted.

If you do not have a direct debit set up, you can sign up between 8 May and 4 June 2019.

If you do have a direct debit set up, you can only sign up on 15 or 16 May 2019.

