



## **Making Tax Digital – Timetable and Important Dates**

The Making Tax Digital (MTD) pilot for VAT is now open ahead of businesses being mandated to use the service this year.

<b>Date</b>	<b>Note</b>
01/04/2019 (Wave 1)	From 1 April 2019 all VAT-registered businesses with a taxable turnover above the VAT threshold are required to keep digital records and send VAT returns digitally to HMRC using MTD-compatible software (except those that have been deferred).
01/10/2019 (Wave 2)	From 1 October 2019, all VAT-registered businesses that have been deferred are required to keep digital records and send VAT returns digitally to HMRC using MTD-compatible software. The deferral applies to a minority of businesses that fall into one of the following categories: trusts, 'not for profit' organisations that are not set up as a company, VAT divisions, VAT groups, those public sector entities required to provide additional information on their VAT return (such as government departments and NHS Trusts), local authorities, public corporations, traders based overseas, those required to make payment on account and annual accounting scheme users.

Making Tax Digital applies to VAT periods starting on, **or after**, 1 April 2019. Any VAT periods already started, that cover 1 April, should be compiled and submitted under existing methods.

<b>VAT Obligations</b>			
<b>From</b>	<b>To</b>	<b>Submit and Pay by</b>	<b>Submit via</b>
01/01/2019	31/03/2019	07/05/2019	Portal
01/02/2019	30/04/2019	06/06/2019	Portal
01/03/2019	31/05/2019	07/07/2019	Portal

### VAT Obligations continued

<b>From</b>	<b>To</b>	<b>Submit and Pay by</b>	<b>Submit Via</b>
01/04/2019	30/06/2019	06/08/2019	Wave1 - Link or Bridge
01/05/2019	31/07/2019	07/09/2019	Wave1 - Link or Bridge
01/06/2019	31/08/2019	07/10/2019	Wave1 - Link or Bridge
01/07/2019	30/09/2019	06/11/2019	Wave1 - Link or Bridge
01/08/2019	31/10/2019	07/12/2019	Wave1 - Link or Bridge
01/09/2019	30/11/2019	06/01/2020	Wave1 - Link or Bridge
01/10/2019	31/12/2019	07/02/2020	Wave 1&2 - Link or Bridge
01/11/2019	31/01/2020	07/03/2020	Wave 1&2 - Link or Bridge
01/12/2019	29/02/2020	05/04/2020	Wave 1&2 - Link or Bridge
01/01/2020	31/03/2020	07/05/2020	Wave 1&2 - Link or Bridge
01/02/2020	30/04/2020	06/06/2020	Wave 1&2 - Link or Bridge
01/03/2020	31/05/2020	07/07/2020	Wave 1&2 - Link or Bridge
01/04/2020	30/06/2020	06/08/2020	Sometime after this, Wave 1 & 2 will have to use the Link Only and possibly send transaction level data.
01/05/2020	31/07/2020	07/09/2020	
01/06/2020	31/08/2020	07/10/2020	
01/07/2020	30/09/2020	06/11/2020	