**Making Tax Digital for VAT**

From April 2019, most VAT registered businesses with a taxable turnover above £85,000 must follow the rules for Making Tax Digital for VAT. This means you’ll need to:

* keep digital VAT records
* sign up for Making Tax Digital for VAT
* use software compatible with Making Tax Digital to submit VAT Returns to HM Revenue & Customs

**Choices**

* Submit VAT returns through MTD compliant software
  + with or without review by **Johnston Kennedy DFK**
* Maintain your records in excel and submit VAT returns through MTD Bridging Software
* Provide your records to **Johnston Kennedy DFK** in order to submit the VAT returns on your behalf

**MTD activation**

The activation process is outlined on the HMRC information page at the following link:-

<https://www.gov.uk/guidance/sign-up-for-making-tax-digital-for-vat>  and follow the steps under ‘sign up your business’

**Activation date**

Between 5 working days after the submission deadline for last return submitted through current Government Gateway and 7 working days before the due date for submission of your first VAT return under MTD for VAT

Eg: Where filing VAT returns monthly, sign up for MTD between 15th May 2019 and 29th May 2019

Where filing VAT returns quarterly with last return under old system ending 31st March 2019, sign up for MTD between 15th May 2019 and 29th July 2019

**Johnston Kennedy DKF** can guide you through the transition to Making Tax Digital for VAT and provide VAT return review and submission services.

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