

Guidance on Registering with HMRC for Making Tax Digital for VAT

VAT registered businesses above the VAT threshold are required to submit their VAT return under the new Making Tax Digital for VAT regime for their first VAT return covering the period starting on or after 1 April 2019. However, businesses can voluntarily register for the new scheme before this date.

Where your software does not direct you to HMRC's registration page, please copy the following link into your device's address bar:

www.gov.uk/guidance/making-tax-digital-for-vat

This link was correct at the time of sending this letter, however if you find difficulty in accessing this page, please use the support available on the main government site www.gov.uk and use the search facility for guidance on making tax digital for vat.

To register you will need the following information:

- existing Government Gateway ID and password
- VAT number
- entity identifier e.g. company registration number, unique tax reference (UTR)
- email address

You may be asked for further identification information such as your date of birth, national insurance number and passport number.

From our own experience of using this registration process we are aware that the user may receive a message stating that the details they have provided are incorrect, however once two or three attempts were made the registration was successful.

Once you have completed the registration, HMRC will send you a confirmation email within 72 hours. **Please do not request to register if you are due to submit your next VAT return within this 72 hour period as you cannot submit your return until you have received confirmation from HMRC.**

Please be aware that HMRC have requested that **where businesses pay any VAT due to HMRC by direct debit that registration is not done in the period of 7 business days before your VAT submission deadline and 5 business days after.**