



HM Revenue
& Customs

Making Tax Digital (MTD)-VAT End-to-End (E2E) Customer Journeys v4.0

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*Please do not issue externally without permission from Rob Speksnijder

*This document will be updated monthly. Please note that some screenshots may become outdated between versions of this document as design work continues

Making Tax Digital

Contents

- Introduction
- Change log
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Change Log

- Additional processes added to cover full E2E customer journey for April 19 and beyond



Vision

Vision

Making Tax Digital (MTD) is a key part of the government's plans to make it easier for businesses to get their tax right first time and keep on top of their tax affairs.

Every business now has their own digital tax account, and the functionality is being regularly expanded and improved. HMRC's ambition is to become one of the most digitally advanced tax administrations in the world, modernising the tax system to make it more effective, more efficient, and easier for customers to comply with their tax obligations.

Keeping records digitally and providing updates to HMRC direct from the software will reduce the amount of avoidable errors businesses currently make (and the cost, uncertainty and worry they face when HMRC is forced to intervene to put things right). This streamlined digital experience will integrate tax into day-to-day business record-keeping, giving businesses confidence that they have got it right and provide them with a view of their tax position in-year.

Timetable

MTD for VAT will be mandatory for businesses whose taxable turnover is above the VAT registration threshold (currently £85,000) from 1 April 2019. It will remain voluntary for VAT registered businesses below the VAT threshold until 2020 in any event.



Vision

Foundations

- Better use of information - customers should not have to give HMRC information that it already has, or that it is able to get from elsewhere (for instance from employers, banks, building societies and other government departments). Digital tax accounts for all, and open APIs, will mean that customers can use their chosen software to check the information that HMRC holds about them at any time to ensure that it is complete and correct; HMRC will use this information to tailor the service it provides for customers.
- Tax in real time - Our customers should not have to wait long periods know how much tax they may have to pay. HMRC will collect and process information affecting tax as close to real time as possible to:
 - help prevent errors
 - stop tax due or repayments owed building up.
- Interacting digitally with customers - Our customers (and their agents) will be able to interact with HMRC digitally and at a time to suit them. Their digital accounts will present them with an increasingly personalised picture of their tax affairs, with prompts, advice and support through webchat and secure messaging. Digital record keeping software will be linked directly to HMRC systems, allowing customers to send and receive information directly from their software, with nudges and prompts built-in to help them get their tax right.



High level design

- 98% of current VAT returns are submitted digitally (either directly by the business or by their agent), the vast majority using HMRC's online portal.
- MTD requires businesses to record business transactions digitally, and in real time (or as close as possible). This will be underpinned by a requirement for subscribed businesses to send a summary of those records (a VAT Return) that will be generated and sent to HMRC using software or an app. Most businesses submit a VAT return on a quarterly basis, but some businesses currently file VAT Returns on a monthly or annual basis and this will continue under MTD.
- The digital record must include the following detail of each transaction:
 - amount
 - date
 - category

There is no obligation to make and store images of invoices and receipts digitally.

Example customer software journeys

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/668753/Addendum_to_VAT_Note_on_Making_Tax_Digital_for_VAT.pdf [NB once the VAT Notice is published this link will need changing - we expect publication sometime during w/c 9/7]

- MTD-compatible software will use the VAT (MTD) API to supply the VAT Return data to HMRC. HMRC doesn't plan to produce its own digital tools and will not endorse any such products produced by anyone else. But we will work closely with and support you to design and develop digital tools that will enable HMRC's customers to comply quickly, easily and securely with their obligations to account for tax digitally. Supporting this key functionality are a range of additional service elements, including Registration, Subscription, Authorisation and Payments. You can find more details on how these align in The Customer Journey section.





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Customer journeys

MTD-VAT E2E customer journeys
(focusing mainly on Controlled Go-Live journeys)

Introduction

- This document is primarily to help software vendors/designers understand how their software will interact with HMRC systems and what it will need to do.
- Additionally, it covers elements of the service delivered by HMRC to show how the E2E service works in totality.
- Product owners and business analysts can also use this document to further their understanding of MTD.

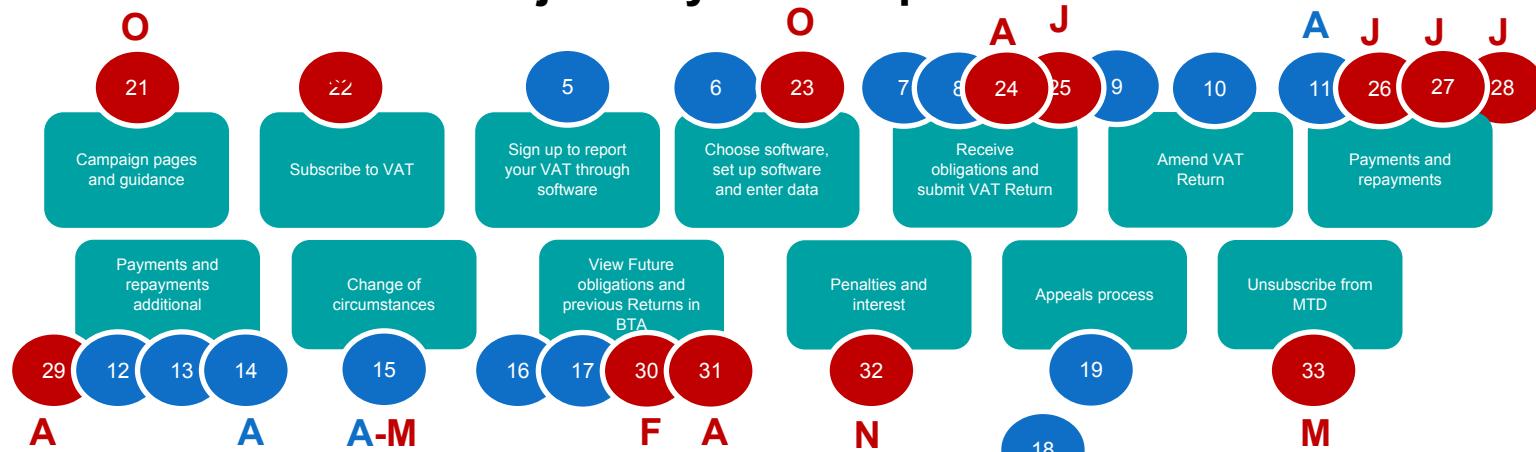


VAT Onboarding Restrictions

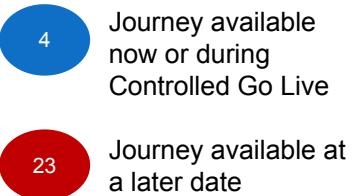
Area	Restricted Customers/Circumstances	Restrictions Lifted
Business Type	1 Is a Sole Proprietor or an unrepresented or represented Corporate body (e.g. Limited Company)	Y – 10/04/18
	2 Is an Unincorporated body (e.g. clubs and societies)	N – Date TBC
	3 Is a Partnership	N – October 2018
	4 Is in the Public Sector or a Local Authority (including Trusts)	N – December 2018
	5 Is a VAT Division	N – February 2019
	6 Is a VAT Group	N – February 2019
	7 Is not UK established	N – October 2018
	8 Is registered for MOSS (Mini One-Stop Shop)	N – January 2019
Accounting	9 Does not use existing GGW credentials previously used for VAT online	Y – 18/05/18
	10 Is in the Annual Accounting Scheme	N – July 2018
	11 Conducts EU trade	N – October 2018
	12 Pays by Direct Debit	N – June 2018
	13 Is already VAT Registered (but not signed up to the service)	Y – 10/04/18
	14 Is using standard quarterly stagger periods	Y – 10/04/18
	15 Has a Non-standard Accounting Period	N – July 2018
	16 Is a DIFIC (Default Interest Further Interest Calculator)	N – October 2018
	17 Submits a return monthly	N – July 2018
	18 Is a Payment on Account customer	N – July 2018
	19 Is a Repayment customer	N – July 2018
	20 Is planning to reallocate their VAT number	N – August 2018
Compliance	21 Has a Debt	N – July 2018
	22 Has an Appeal indicator against the business	N – January 2019
	23 Is undergoing compliance activity	N – July 2018
	24 Is in the Surcharge regime (or has been previously)	N – June 2018
	25 Has one or more outstanding returns	N – July 2018
	26 Is insolvent or has a history of insolvency	N – August 2018



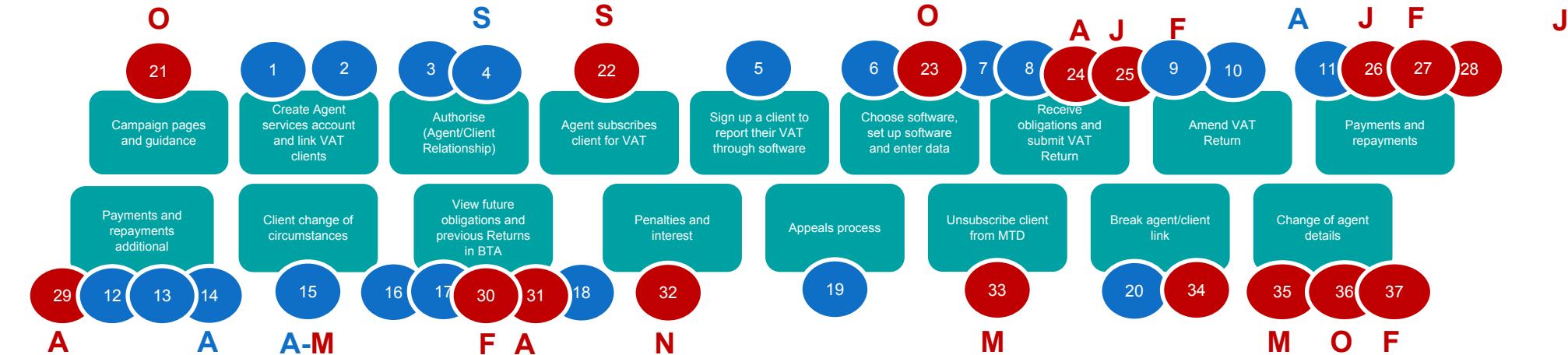
VAT business E2E journey roadmap



MTDfB-VAT E2E customer journeys



VAT agent E2E journey roadmap



1. Create an Agent services account
2. Agent services map existing clients
3. Agent services get authority from new clients (UI)
4. Authorisation API
5. Customer/agent signs up to MTD
6. Customer/agent links software to HMRC via OAuth
7. Customer/agent retrieves obligations in software
8. Customer/agent submits VAT Return with declaration in software
9. Customer/agent views previously submitted data in software
10. Customer/agent amends previously submitted data
11. Customer/agent makes a payment by Direct Debit

12. Customer/agent makes a payment (other types)
13. Customer/agent views MTD Payments in software
14. Customer/agent receives a repayment
15. Customer/agent notifies change of circumstances
16. Customer can view previous returns in BTA
17. Customer can view when their next return is due in BTA
18. Customer can view when their next payment is due, along with the ability to make payments through BTA
19. Appeals process
20. Agent services VAT client led deauthorisation

21. GOV.UK guidance available
22. Subscription service available for businesses and agents
23. Choose software GOV.UK page available
24. Obligation Reminders
25. Voluntary Supplementary Data
26. Request a VAT Refund
27. Voluntary Payments
28. Repayment Tracker
29. Payment Reminders
30. View VAT Registration Details
31. View and Change to non-MTD and former MTD customers
32. Customer/agent can receive penalties
33. Customer/agent can unsubscribe from MTDfB VAT
34. Agent led Deauthorisation
35. Agent leaves Agent Services
36. Update Agency designatory details
37. HMRC led agent changes

Timetable for lifting signup restrictions

Business Type

- Is a Sole Proprietor or an unrepresented or represented Corporate body (eg Limited Company)
- Is not an Unincorporated body (eg clubs and societies) (restriction lifted from TBC)
- Is not a Partnership (restriction lifted from Oct 18)
- Is not in the Public Sector or a Local Authority (including Trusts) (restriction lifted from Dec 18)
- Is not a VAT Division (restrictions lifted from Jan/Feb 19)
- Is not a VAT Group (restriction lifted from Dec 18 to Feb 19)
- Is UK established - PPOB is UK address (restriction lifted from Oct 18)

Accounting

- Is not in the Annual Accounting Scheme (restriction lifted from Jul 18)
- Doesn't conduct EU trade (restriction lifted from Oct 18)
- Pays by Direct Debit (restriction lifted from Jul 18 - to be delivered in stages)
- Is already VAT Registered but not signed up to the service
- Has access to VAT MTDFB API enabled software before their first submission becomes due
- Is using standard quarterly stagger periods
- Non-standard Accounting Period (restriction lifted from Jul 18)
- Does not submit a return monthly (restriction lifted from Jul 18)
- Is not a Payment on Account customer (restriction lifted from Jul 18)
- Is a Payment rather than Repayment customer (restriction lifted from Jul 18)
- Is not planning to reallocate their VAT number (restriction lifted from Aug 18)

Compliance

- Does not have any Debt (restriction lifted from Jul 18)
- Is not undergoing any compliance activity (restriction lifted from Jul 18)
- Is not in the Surcharge regime (restriction lifted from June 18)
- Does not have any outstanding returns (restriction lifted from Jul 18)
- Is not insolvent or has a history of insolvency (restriction lifted from Aug 18)



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VAT agent E2E journey roadmap

1 - Create an Agent services account

1

Create an Agent services account

An agent must create an Agent services account and connect it to their accounting software. The creation of the account is a one-off process that an agent firm must do to enable its staff to access Making Tax Digital through this one account and act for their clients.

The user journey is a web screen journey, accessible from accounting software or from GOV.UK. The user will:

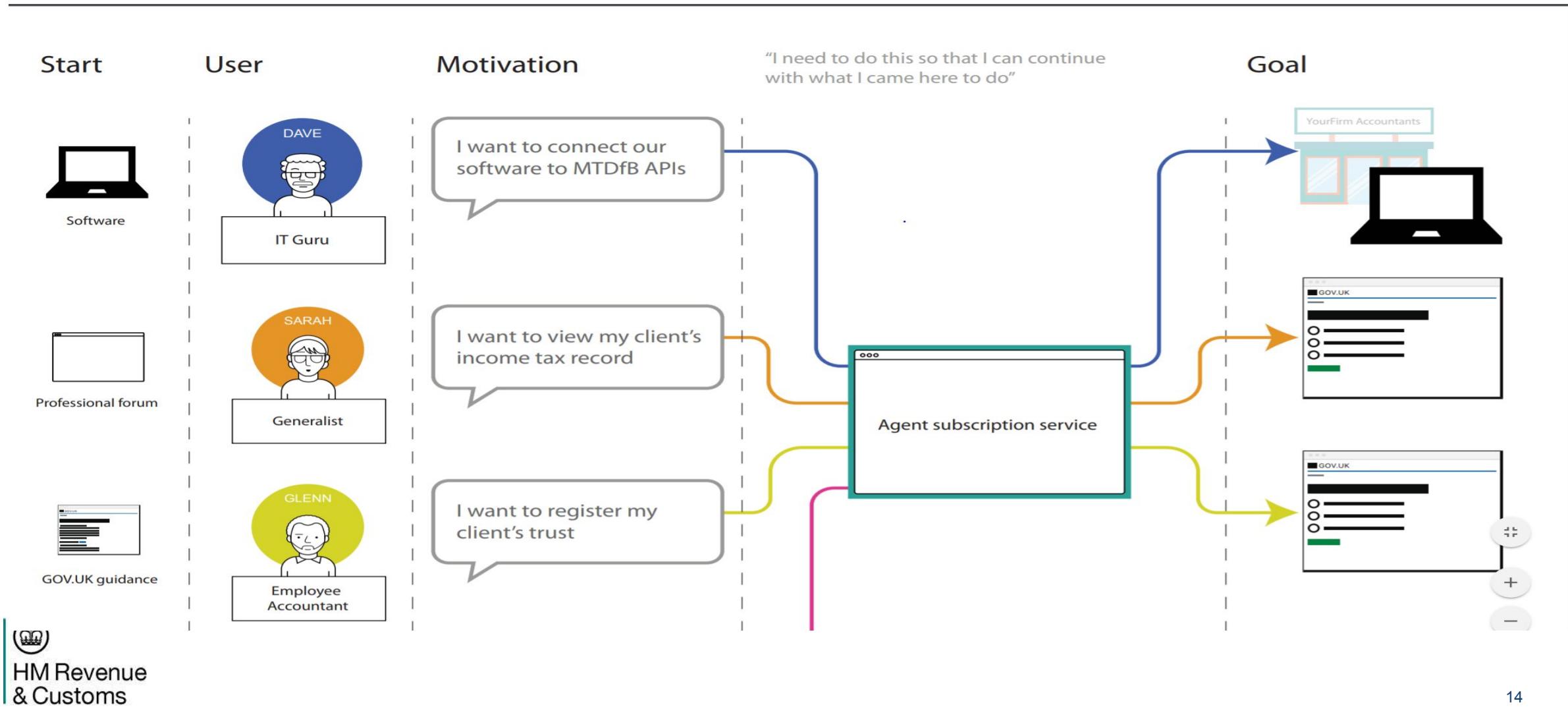
- create a new Government Gateway (GGW) ID which will be the firm's new GGW ID and password. **This will become an agent firm's user ID and password that will be used to access all new HMRC services via accounting software**
- give information about the agent firm, which is held by HMRC
- receive an agent reference number, which is the number that all existing and new clients are assigned



VAT agent E2E journey roadmap

1

Create an Agent services account



VAT agent E2E journey roadmap

1

Create an Agent services account

Live page <https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

The screenshot shows a 'BETA' service notice at the top. Below it, the HM Revenue & Customs logo is displayed. The main heading is 'Agent services account: sign in or set up'. A subtext explains that as a professional tax agent firm, you need an agent services account to access new HMRC online services and use software to communicate directly with HMRC. A green button labeled 'Set up or sign in >' is visible. A 'Before you start' section follows, with a note about checking guidance if you don't have an account. A 'Get help with this page.' link is at the bottom left.

BETA This is a new service – your [feedback](#) will help us to improve it.

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Agent services account: sign in or set up

As a professional tax agent firm, you need an agent services account to:

- access new HMRC online services
- use software to communicate directly with HMRC

[Set up or sign in >](#)

Before you start

If you do not have an agent services account, [check the guidance](#) to find out:

- what an agent services account does
- how to set up your agent services account
- how to add clients to your agent services account
- when to use your agent services account

[Get help with this page.](#)





Create an Agent services account

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)

[Chat to an HMRC advisor online.](#)



1

Create an Agent services account

ALPHA This is a new service – your [feedback](#) will help us to improve it.



What type of business are you?

- Sole trader
- Limited company
- Partnership
- Limited liability partnership (LLP)

▼ [My business type is not listed here](#)

You can only create an agent services account if your business is a sole trader, limited company, partnership or limited liability partnership.

[Finish and sign out](#)

[Continue](#)

[Get help with this page.](#)

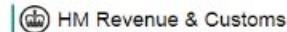


VAT agent E2E journey roadmap

1

Create an Agent services account

ALPHA This is a new service – your [feedback](#) will help us to improve it.



[◀ Back](#)

Enter your business details

Your Self Assessment Unique Taxpayer Reference (UTR)

Enter the last 10 digits only. For example, 12345 67890

[▼ Where to find your Self Assessment UTR](#)

You'll [find your UTR](#) (opens in a new window or tab) on the letter HMRC sent you when you registered for Self Assessment. It's a 10-digit number, sometimes with a letter 'K' on the end.

Registered business postcode

This is the postcode of your registered business address

[Continue](#)

[Get help with this page.](#)



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Create an Agent services account

ALPHA This is a new service – your [feedback](#) will help us to improve it.

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[◀ Back](#)

Is this your business?

ABC Accountants
98 High Street
Anytown
West Sussex
AA1 1AA

These are the details we hold for Unique Taxpayer Reference (UTR) **1234567890**. You will be able to change these details in a moment for your agent services account.

Yes
 No - I want to enter a different UTR

Continue



VAT agent E2E journey roadmap

1

Create an Agent services account

ALPHA This is a new service – your [feedback](#) will help us to improve it.

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[◀ Back](#)

Check your details before creating your account

These are the business details we will use for your agent services account.

Your business name will be the name shown to clients. We need your business address to check your details. We will only use your email address to contact you about your agent services account.

Business name	ABC Accountants	Change
Business address	98 High Street Anytown West Sussex AA1 1AA	Change
Business email address	email@company.com	Change

By setting up this account, you confirm that, to the best of your knowledge, the details you provided are correct.

Confirm details and create account





Create an Agent services account

ALPHA This is a new service – your [feedback](#) will help us to improve it.

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You need a new Government Gateway agent account

You cannot use your current Government Gateway account to create an agent services account.

You will need to create a new Government Gateway agent account. You can do this now.

[Create a Government Gateway account](#)





Create an Agent services account

ALPHA This is a new service – your [feedback](#) will help us to improve it.

 HM Revenue & Customs

You need a new Government Gateway agent account

You cannot use your current Government Gateway account to create an agent services account.

You will need to create a new Government Gateway agent account. You can do this now.

[Create a Government Gateway account](#)



VAT agent E2E journey roadmap

1

Create an Agent services account

ALPHA This is a new service – your [feedback](#) will help us to improve it.

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Agent services account created

Your account reference number
XARN-123-4567

What you can do next

Make a note of your account reference number **XARN-123-4567**. You will need this if you are not able to access your agent services account.

[Check the guidance](#) to find out how to:

- sign in to your agent services account
- use new HMRC services on behalf of your clients

[Go to your agent services account](#)

[Get help with this page.](#)



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VAT agent E2E journey roadmap

1

Create an Agent services account

The screenshot shows a web interface for creating an Agent services account. At the top, there's a dark header bar with a blue navigation bar below it containing 'Account home' and 'Sign out'. The main area has a title 'CT AGENT 110' and an account number 'WARN0000839'. Below this, a section titled 'Your clients' contains two boxes: 'Agent services' (describing access for authorised clients) and 'Client authorisations' (describing how to manage client authorisations). At the bottom, there's a 'Get help with this page' link and a 'BETA' notice: 'This is a new service - your [feedback](#) will help us to improve it.'

Account home

Sign out

CT AGENT 110

Account number: WARN0000839

Your clients

Agent services

Access services for clients that have already authorised you to act on their behalf.

View a client's PAYE Income record

Client authorisations

Start a new authorisation request or add existing clients to your account.

Ask a client to authorise you

Link your existing client authorisations to this account

Get help with this page

BETA This is a new service - your [feedback](#) will help us to improve it.





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VAT agent E2E journey roadmap

2 - Agent services map existing clients

2

Agent services map existing clients

After an agent creates an agent service account, they link their existing VAT clients to the account. When a client subscribes to MTD, the agent can.

- view the client's data
- submit updates to HMRC

The agent's user journey linking their existing VAT clients to the agent services account is via web screens. The agent will:

- sign in with each GGW ID that is currently used to access HMRC online services.
If an agent currently has ten GGW ID's they must do this ten times.
- Submit their firm's SA or CT UTR and agent reference number. This links existing VAT clients linked to a particular GGW ID to the new Agent services account.

HMRC encourage vendors to ensure their agent customers are aware of the service and give links to more information.





Agent services map existing clients

The screenshot shows a GOV.UK page titled 'Agent services account'. At the top left is the GOV.UK logo and at the top right is the 'Agent services account' title. Below the title is the HM Revenue & Customs logo. The main heading is 'Link your current Self Assessment and VAT clients to your agent services account'. A sub-section titled 'What you need to know' contains text about linking clients to the agent services account. It includes a bulleted list of actions a client can take and a link to 'Where to use this service'. Another section, 'Before you start', provides instructions for the user, including a note about account numbers and a list of required details. At the bottom is a green button labeled 'Sign in with another account >' and a link to 'Get help with this task'.



2

Agent services map existing clients

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)



2

Agent services map existing clients

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Account linked

Your Government Gateway account is now linked to your agent services account

What you can do next

Your agent services account can now access your current client relationships linked to this Government Gateway account.

So if your clients are signed up to report their income and expenses, or their VAT returns, through software, you can now:

- use software to access information about these clients
- act on your client's behalf for these services without having to ask for their authorisation again

You will still need to use your software or Government Gateway accounts to manage your client lists.

If you use more than one Government Gateway account

You will need to repeat this process for each Government Gateway account your business uses.

Sign in using a different Government Gateway account to start linking it to your agent services account.

[Sign in to link another account](#)

[Finish and sign out](#)





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VAT agent E2E journey roadmap

3 - Agent services get authority from new clients



Agent services get authority from new clients

After a firm has created a new Agent services account, they must get authority from each new client they want to represent for MTD. This works by allowing an agent to send a digital request to their client. The client can accept or reject the request digitally.

To add a client:

1. The agent:
 - a. clicks the link for adding a client
 - b. inputs the client's information
 - c. sends a direct request to the client.
2. The client:
 - a. accesses a digital service, where they
 - b. accept or reject the request
3. The agent is updated with the client's response. If the client accepts HMRC discloses the client's MTDFB-VAT data to the agency.



VAT agent E2E journey roadmap

3

Agent services get authority from new clients

The screenshot shows the GOV.UK Agent services account interface. At the top, there is a navigation bar with the GOV.UK logo, the account name "Agent services account", a "Sign out" link, and a "Account home" link. Below the navigation bar, the account name "CT AGENT 110" and account number "WARN0000839" are displayed. The main content area is divided into two sections: "Your clients" and "CT AGENT 110's account".

Your clients

- Agent services**: Access services for clients that have already authorised you to act on their behalf.
 - [View a client's PAYE income record](#)
- Client authorisations**: Start a new authorisation request or add existing clients to your account.
 - [Ask a client to authorise you](#)
 - [Link your existing client authorisations to this account](#)

CT AGENT 110's account

- Manage your account**: Allow other users in your organisation to access this agent services account, or restrict their access.
 - [Manage user access to your agent services account](#)

[Get help with this page.](#)

BETA This is a new service - your [feedback](#) will help us to improve it.





Agent services get authority from new clients



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[◀ Back](#)

What type of client do you need authorisation from?



Individual



Organisation

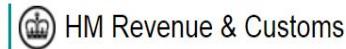
[Continue](#)



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Agent services get authority from new clients



[◀ Back](#)

What do you want the client to authorise you to do?

- Report their income or expenses through software
- Report their VAT returns through software

[Continue](#)

► [Can't see the option you're looking for?](#)





Agent services get authority from new clients



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[◀ Back](#)

What is your client's VAT registration number?

This is the 9-digit number they received when they registered for VAT.

For example, 123456789

Continue



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Agent services get authority from new clients



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[◀ Back](#)

What is your client's VAT registration date?

This will help us match their details against information we hold.

For example, 31 8 15

Day Month Year

[Continue](#)



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Agent services get authority from new clients

Send your client this link

<http://tax.service.gov.uk/agent-services/invitation/238712387163>

What to do next

You must **share this unique link** with your client and they must respond by 02 February 2018.

Copy and paste the link into an email. If your client does not respond in time, you will need to request authorisation again and send them the new link.

This is the only way your client can authorise you. **HMRC will not share the link for you.**

[Return to your account](#)

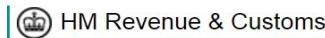
[Is there anything wrong with this page?](#)

BETA We are still working to improve this website, [tell us what you think](#)





Agent services get authority from new clients



Accept or decline a tax agent's request for authorisation

You need to authorise your tax agent if you want them to report your VAT returns through software.

You will need to create or use a Government Gateway account for an organisation to continue.

What this means

The tax agent who sent you the request will have access to your VAT information through software. Sometimes HMRC will contact you as well as the agent, or instead of them.

[Accept invitation](#)

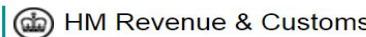
[Decline invitation](#)



VAT agent E2E journey roadmap

3

Agent services get authority from new clients



Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Trying to file Self Assessment using GOV.UK Verify?](#)

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)

[Get help from HMRC's automated assistant ↗](#)



3

Agent services get authority from new clients

Confirm your identity

We just need to confirm who you are

We're going to ask you some security questions based on information HMRC hold on you.

This is to help protect your data.

[Continue](#)

[Report a problem](#)

Tell us about a problem you've encountered or something that needs to improve.





Agent services get authority from new clients



Agency Name wants to represent you to HMRC

Would you like Already Subscribed Agency to report your VAT returns through software?

Yes

No

[Continue](#)





Agent services get authority from new clients



Confirm that you understand

By accepting the invitation, you are agreeing that Agency Name will:

- use accounting software that supports Making Tax Digital to record your sales and purchases, then to submit your VAT returns
- submit each VAT return within one calendar month and 7 days from the end of your accounting period
- tell HMRC if you stop trading and then submit your final VAT return
- tell HMRC if you want to leave this trial

I understand Agency Name will be granted access to my VAT information

[Authorise tax agent](#)





Agent services get authority from new clients



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**Agent authorisation
complete**

What this means

Agency Name is now confirmed as your tax agent for reporting your VAT returns through software.

[Continue to your tax account](#)



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VAT business/agent E2E journey roadmap

4 - Authorisation API



Authorisation API

Content TBC





VAT business/agent E2E journey roadmap

5 - Customers/Agents able to sign up to MTdFb for VAT

5a - Agent signs up a Sole Trader

5b - A Sole Trader signs up

5

Agent signs up a client to MTDfB for VAT

In April 2018 we delivered the sign-up service that enables existing VAT users to move to the MTD service. A user who wants to use the MTD service for VAT must sign up before first use, even if they have already signed up for MTD for income tax.

Agents can sign up an existing client's business. However, the creation of the agent account which is a one-off process must be completed to enable an agent firm to sign up their clients.

We will develop supporting content that allows a customer to identify whether they need to:

- register for tax and then sign up for MTD
- sign up only.

After a customer signs up they are informed of their update obligations.

The sign-up service requests minimal information from the customer such as e-mail address. It reuses information provided as part of identity checking.

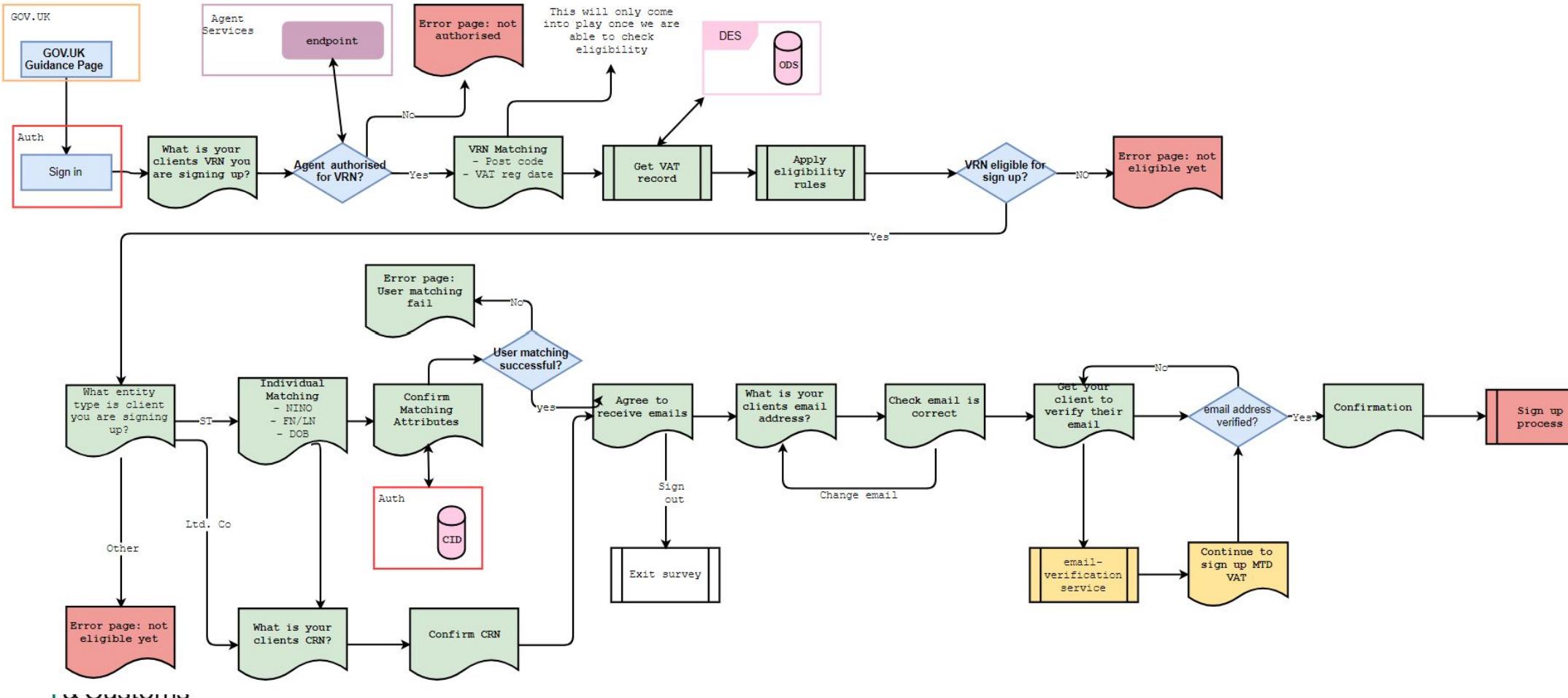
HMRC will enable customers to register and sign up through GOV.UK. Developers can link to the service from their software.



VAT business/agent E2E journey roadmap

5

Agent signs up a client to MTD for VAT



VAT business/agent E2E journey roadmap

5

Agent signs up a client to MTD for VAT

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Don't have a Government Gateway account](#)
[Forgotten user ID](#)
[Forgotten password](#)
[Forgotten user ID and password](#)



VAT business/agent E2E journey roadmap

5a

Agent signs up a sole trader client to MTD for VAT

The screenshot shows a web page titled "Use software to submit your client's VAT Returns". The top navigation bar includes the GOV.UK logo and the title. A blue "BETA" badge with the text "This is a new service - your [feedback](#) will help us to improve it." is present. Below this, the HM Revenue & Customs logo is shown. The main content area features a large bold heading "You can't use this service yet". Below it, text states "To use this service, you need to [set up an agent services account](#)". A green "Sign out" button is at the bottom left. At the bottom right, there is a link "Get help with this page".

This error message is displayed if the Agent has not yet created their agent account.



VAT business/agent E2E journey roadmap

5a

Agent signs up a sole trader client to MTDfB for VAT

What is your client's VAT number?

This is the 9-digit number they received when they registered for VAT.

For example, 123456789

Continue

[Get help with this page.](#)



VAT business/agent E2E journey roadmap

5a

Agent signs up a sole trader client to MTD for VAT

The screenshot shows a GOV.UK page titled "Use software to submit your VAT returns". A blue banner at the top left says "ALPHA This is a new service – your [feedback](#) will help us to improve it." Below the banner, there's a link "[◀ Back](#)". The main content area has a heading "Your client can't use this service yet" and text stating "This service is only available to some limited companies and sole traders. You'll be able to sign up your client for this service by April 2019." At the bottom left is a green "Sign out" button.



5a

Agent signs up a sole trader client to MTD for VAT

What type of business is your client registered as?

- Sole trader
- Limited company
- Other

Continue



VAT business/agent E2E journey roadmap

5a

Agent signs up a sole trader client to MTD for VAT

Enter your client's details

We will attempt to match these details against information we currently hold.

First name

Last name

National Insurance number
For example, 'QQ 12 34 56 C'.

Date of birth
For example, 10 12 1990
Day Month Year

Continue



VAT business/agent E2E journey roadmap

5a

Agent signs up a sole trader client to MTD for VAT

Agree for your client to get emails instead of letters

When your client has a new message about VAT in their HMRC account, we'll send an email to let them know.

They'll need to sign in to their account account to read the message.

[Agree and continue](#)

[Sign out](#)

[Get help with this page](#)



VAT business/agent E2E journey roadmap

5a

Agent signs up a sole trader client to MTD for VAT

What is your client's email address?

For example, me@me.com

Continue

[Get help with this page.](#)



HM Revenue
& Customs

VAT business/agent E2E journey roadmap

5a

Agent signs up a sole trader client to MTD for VAT

Check your client's email address

Email address

[Confirm and continue](#)

[Change email address](#)

[Get help with this page.](#)



VAT business/agent E2E journey roadmap

5a

Agent signs up a sole trader client to MTD for VAT

We've sent your client an email

We've sent an email to . Your client needs to click on the link in the email to verify their email address.

They need to verify their email address to get VAT emails from HMRC.

[Continue](#)

[Get help with this page.](#)



VAT business/agent E2E journey roadmap

5a

Agent signs up a sole trader client to MTD for VAT

Terms of participation

By taking part in this trial, you agree that either you or your client will:

- use accounting software that supports Making Tax Digital to record your client's sales and purchases, then to submit their VAT Returns
- submit each VAT Return within one calendar month and 7 days from the end of your accounting period
- tell HMRC if your client stops trading and then submit their final VAT Return
- tell HMRC if your client wants to leave this trial

These terms aren't contractual and your client can leave the trial at any time.

[Accept and continue](#)

[Get help with this page.](#)



5a

Agent signs up a sole trader client to MTD for VAT

We've received your client's information

What happens next

We'll let your client know whether they can use software to submit their VAT Returns, usually within 24 hours.

When your client's information is approved

Either you or your client need to complete the steps below. It's important for your client to choose a software package that can interact with yours.

1. [Choose accounting software](#) if you haven't already.
2. Sign in to the software with your Government Gateway details and authorise it to interact with HMRC.
3. Add any purchases and sales that your client has already received or paid out.
4. Record your client's future purchases and sales using the software, then to submit their VAT Returns.

Your client can view their VAT Return deadlines in their accounting software or [business tax account](#).

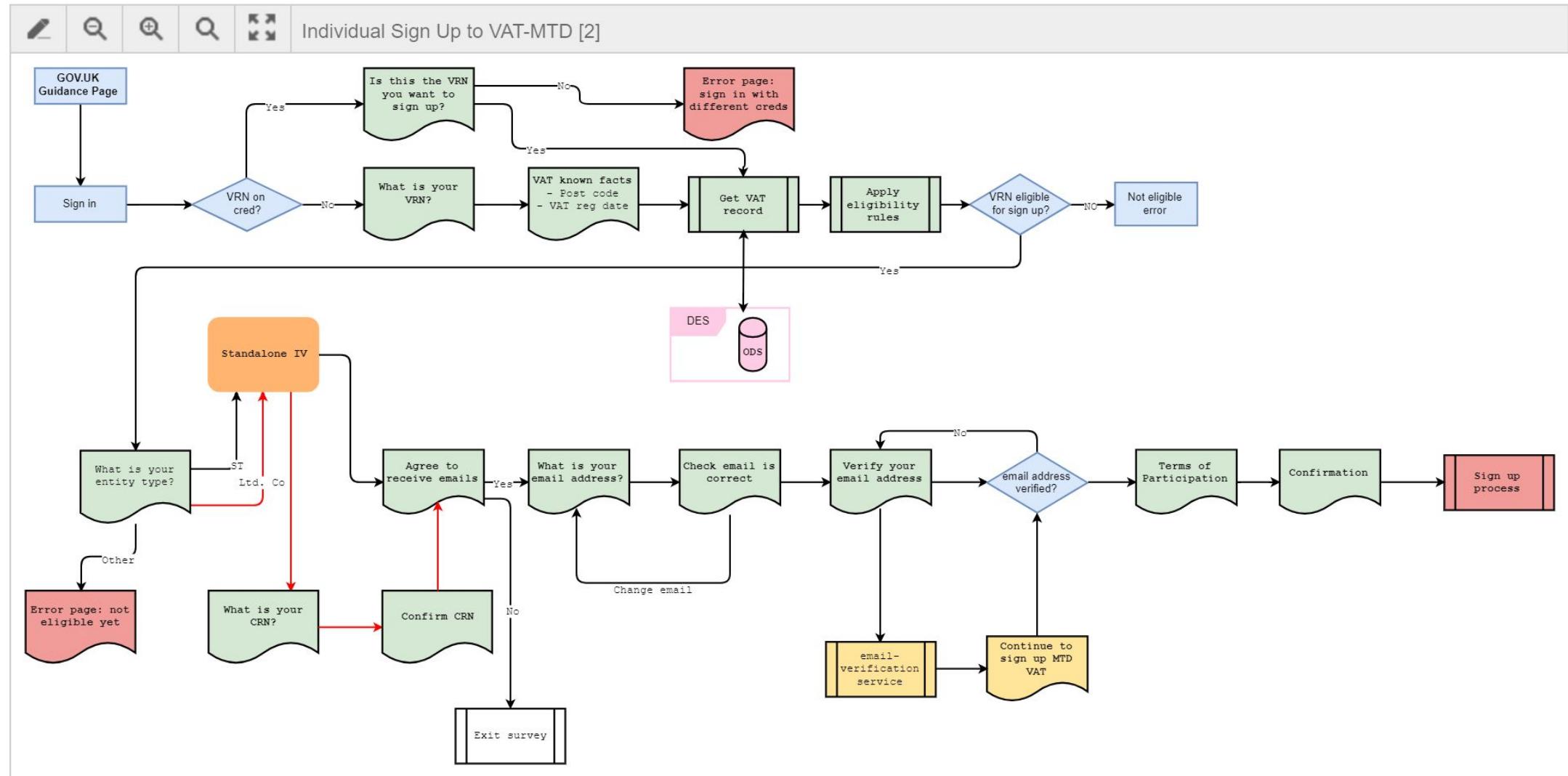
[Sign up another client](#)

Please Note: The link to 'Choose accounting software' will remain inactive until the point of leaving CGL



VAT business/agent E2E journey roadmap

5 Sole trader and limited company can sign up to MTD for VAT



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

The screenshot shows a GOV.UK page titled "Use software to submit your VAT returns". A blue banner at the top left says "ALPHA This is a new service – your [feedback](#) will help us to improve it." Below the banner, there's a link "[◀ Back](#)". The main content area features a large heading "You can't use this service yet" followed by the text "This service is only available to some limited companies and sole traders. You'll be able to sign up for this service by April 2019." At the bottom left of this area is a green "Sign out" button.



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

Confirm you want to use this VAT number to sign up

VAT number

123456789

Confirm and continue

[I want to use a different VAT number](#)



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

What type of business are you registered as?



Sole trader



Limited company



Other

Continue



HM Revenue
& Customs

VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

If you have previously filed on line using this Government Gateway credential you will not see this.

Confirm your identity

We just need to confirm who you are

We're going to ask you some security questions based on information HMRC hold on you.

This is to help protect your data.

Continue



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

Confirm your identity

Enter your details

First name

Last name

Date of birth
For example, 31 3 1980
Day Month Year

National Insurance number
It's on your National Insurance card, benefit letter, payslip or P60.
For example, 'QQ 12 34 56 C'.

Continue

Confirm your identity

Choose a way for us to identify you

We'll ask you some security questions that relate to you:

Passport
 P60
 Payslips
 Tax credit payments

Continue

[I don't have that information](#)

Confirm your identity

Do you have a valid UK passport?

Yes
 No

Continue

Confirm your identity

Your UK passport

Enter your details **exactly** as they appear on your passport.

[Where to find these details on your passport](#)

Passport number
Your passport number contains 9 numbers and no letters.

Surname
Exactly as it appears on your passport.

Given names
Enter all given names, as they appear on your passport.

Expiry date of your passport
For example, 1 FEB 2018
Day Month Year

Continue

[I don't have that information](#)



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

Agree to get emails instead of letters

When you have a new message about VAT in your HMRC account, we'll send you an email to let you know.

You'll need to sign in to your account to read the message.

[Agree and continue](#)

[Sign out](#)

[Get help with this page.](#)



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

What is your email address?

For example, me@me.com

[Continue](#)

[Get help with this page.](#)



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

Check your email address

Email address

[Confirm and continue](#)

[Change email address](#)

[Get help with this page.](#)



HM Revenue
& Customs

VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

Verify your email address

We've sent an email to . Click on the link in the email to verify your email address.

[Get help with this page.](#)



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

You've verified your email address

You'll now receive messages and email notifications from HMRC.

[Continue to sign up](#)

[Get help with this page.](#)



HM Revenue
& Customs

VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

Terms of participation

By taking part in this trial, you agree to:

- use accounting software that supports Making Tax Digital to record your sales and purchases, then to submit your VAT returns
- submit each VAT return within one calendar month and 7 days from the end of your accounting period
- authorise any third party you use (such as your accountant) and be responsible for any information they give to HMRC on your behalf
- tell HMRC if you stop trading and then submit your final VAT return
- tell HMRC if you want to leave this trial

These terms aren't contractual and you can stop taking part in the trial at any time.

[Accept and continue](#)

[Get help with this page.](#)



VAT business/agent E2E journey roadmap

5b

Sole trader can sign up to MTD for VAT

We've received your information

What happens next

We'll let you know whether you can use software to submit your VAT Returns, usually within 24 hours.

After your application is approved

1. [Choose accounting software that supports this service](#) if you haven't already.
2. Sign in to the software with your Government Gateway details and authorise it to interact with HMRC.
3. Add any sales and purchases that you've already received or paid out.
4. Record your future sales and purchases using the software.
5. Submit your VAT Returns before your deadlines.

You can view your VAT Return deadlines in your accounting software or [business tax account](#).

[Sign out](#)

[Get help with this page.](#)

Please Note: The link to 'Choose accounting software' will remain inactive until the point of leaving CGL





VAT business/agent E2E journey roadmap

6 - Customer/Agents links software to HMRC



Customers/agents can link software to HMRC

Users of software that connects to the HMRC Developer Hub APIs must give their software permission to interact with their data and HMRC.

The software user grants the software the authority to interact with HMRC on their behalf - for a set of functions or 'API scopes'.

The software must include each scope for which the user must grant permission the authorise call. This is explained in the authorisation section of the Developer Hub:

<https://developer.service.hmrc.gov.uk/api-documentation/docs/authorisation>

If the user grants permission, the software receives an authorisation code that can be used to gain an oAuth access token for that user and a refresh token. The access token expires periodically and must be refreshed. After 18 months the access token fully expires and the end user must grant authority again.

For an Agent, when connecting software to HMRC, the new GGW user Agent ID which was generated as part of the agent services account journey will be the GGW user Agent ID which needs to be connected. If another ID is attempted to be logged in with, an error message will be presented to the user.

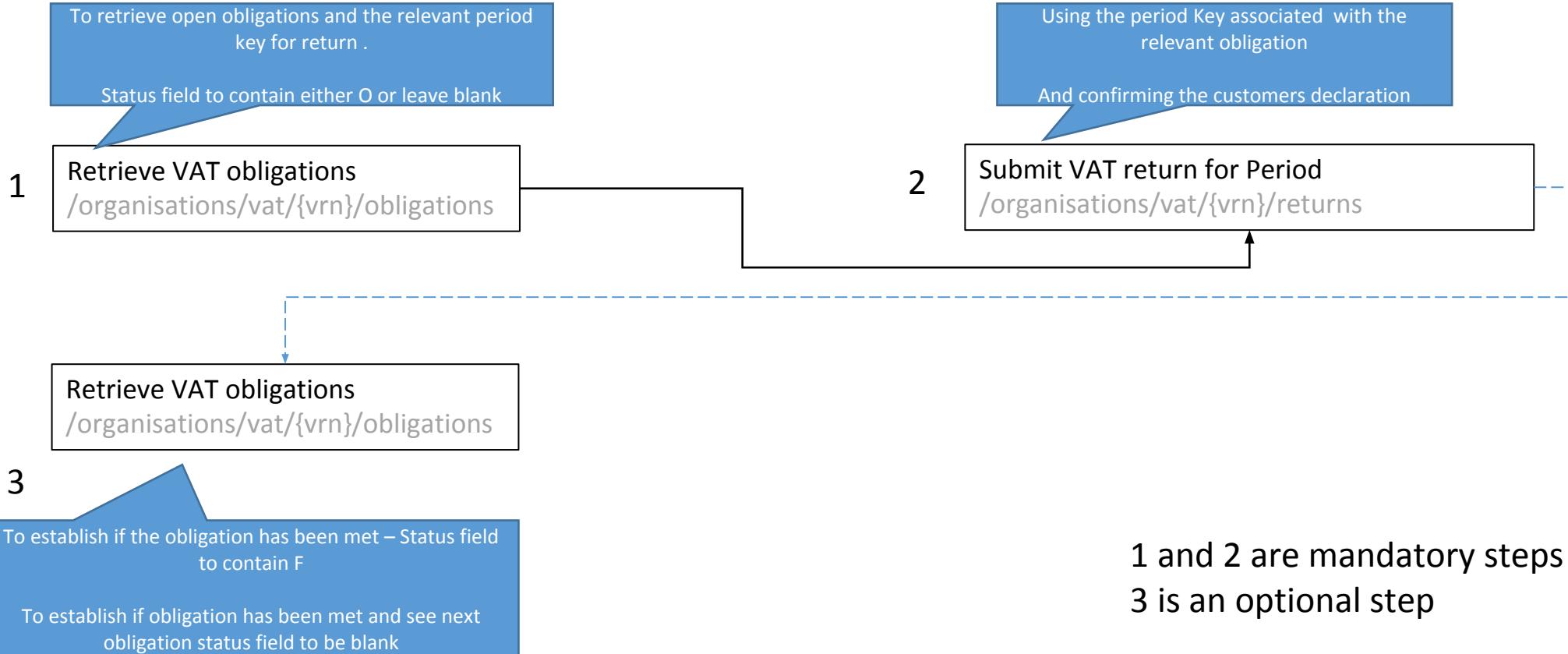




VAT business/agent E2E journey roadmap

- 7 - Customer/agent retrieves obligations in software
- 8 - Customer/agent submits VAT return with declaration, in software

VAT API sequence to submit a return



VAT business/agent E2E journey roadmap

Customer/Agent can retrieve obligations in software

This API allows software to search for obligations based on a date range (start and end) and a status (open O, fulfilled F, or all) of the obligations.

If the status is

- fulfilled (F), the received date is included
- Open (O), the due date is used
- If status field is left blank then you will get both open and fulfilled obligations returned

It also gives the relevant periodKey associated with that specific obligation.

A new obligation is generated on the first day of the period, whether the previous obligation has been fulfilled or not. Software will be able to search for previous open and/or fulfilled obligations but will only be able to call the next obligation.

Note: MTD-VAT will be supporting more customer types throughout controlled go live and as they come on board this endpoint will return obligation information for customers that are on monthly, annual and other non standard staggers.

Note Period Keys **should not** be shown to the customer, these are for software use to ensure the return is recorded against the correct obligation

Example format Period keys for stagger types

Monthly

18AD	30.04.2018
18AE	31.05.2018
18AF	30.06.2018

Quarterly

18A1	30.04.2018
18A2	31.07.2018
18A3	31.10.2018
18A4	31.01.2019

Note we have not yet configured annual period keys as annual accounting is not in scope for MVP.

The Period key is the ID code for the period that this obligation belongs to. The format is a string of four alphanumeric characters. Occasionally for special periods, the format includes a # symbol (e.g. #001), which must be URL-encoded. In these occasions the period key will need to be URL-encoded. For example 18AD, 18A1, #001



VAT Business/Agent E2E Journey Roadmap

8

Taxpayers/Agents able to submit VAT return with declaration through software

This is the only post endpoint. The data items required are the same as the current 9 Box return. The period key that is relevant to the obligation needs to be provided as part of the return.

HMRC also requires software to show their customers a declaration that they must confirm before the return is sent to HMRC, confirmation that this has been done is reflected by the "finalised" true. The return will not be accepted without this.

Declaration text

When you submit this VAT information you are making a legal declaration that the information is true and complete. A false declaration can result in prosecution.

```
"periodKey": "#001",
"vatDueSales": 100.00,
"vatDueAcquisitions": 100.00,
"totalVatDue": 200,
"vatReclaimedCurrPeriod": 100.00,
"netVatDue": 100,
"totalValueSalesExVAT": 500,
"totalValuePurchasesExVAT": 500,
"totalValueGoodsSuppliedExVAT": 500,
"totalAcquisitionsExVAT": 500,
"finalised": true
```

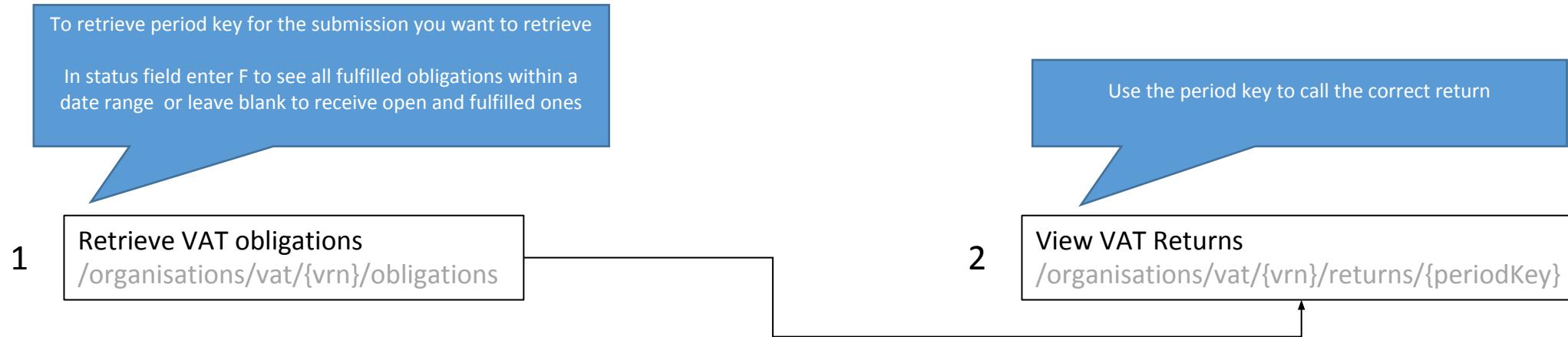




VAT business/agent E2E journey roadmap

9 - Customer/agents views previously submitted data in software

VAT API sequence to View a previously submitted return



I have not included example for liabilities and payments as they are straightforward GET calls with no other dependencies and are optional



9 Customer/agents - View previously submitted data in software

Software will be able to retrieve any return that has been submitted up to four years previously.

To get this information the periodKey for the relevant return is required.

You will not be able to retrieve returns filed before joining MTD through the API's.

```
"periodKey": "#001",
"vatDueSales": 100.00,
"vatDueAcquisitions": 100.00,
"totalVatDue": 200,
"vatReclaimedCurrPeriod": 100.00,
"netVatDue": 100,
"totalValueSalesExVAT": 500,
"totalValuePurchasesExVAT": 500,
"totalValueGoodsSuppliedExVAT": 500,
"totalAcquisitionsExVAT": 500
```





VAT business/agent E2E journey roadmap

10 - Customer/agent amends previously submitted data

10

Customers/agents - Amend previously submitted data

The current process for correcting errors on a submitted VAT Return remains.

- If the net value of the errors is below £10,000, or between £10,000 and £50,000 and does not exceed 1% of the box 6 amount, the user can adjust their current VAT Return (method 1)
- If the net value of the errors is greater than that, the user must notify HMRC in writing with full details of the errors (method 2)

A user can choose to use method 2 and notify HMRC separately in any case.

Please ensure customers are made aware of these methods.





VAT business/agent E2E journey roadmap

11 - Customer/Agent makes a payment by existing or new
Direct Debit method

VAT business/agent E2E journey roadmap

11

Customer/agent makes a payment by existing or new Direct Debit method

HMRC would like vendors to present messages to business users at key points in their journey that give them the option to make payments.

There are multiple ways to pay a VAT bill, listed on GOV.UK at [Pay your VAT bill](#), each taking different amounts of time to clear. HMRC advise vendors in their messaging to ask customers to visit that link so the customer can make a payment in the method that best suits them and in time to meet the deadline.

With the arrival of MTD-VAT the contents of this GOV.UK page are subject to change. Likewise the URL may change in which case we will update the link above.

For businesses to see previous payments they've made to HMRC, we would like vendors to show messages at key points in their journey that encourage them to visit their Business Tax Account (login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account>)

Using their Business Tax Account customers can:

- check any VAT Direct Debit arrangements they have with HMRC
- make changes, or cancel their Direct Debit
- set up a new Direct Debit instruction
- make a corporate credit or debit card payment

This page will also provide details of HMRC's bank account for customers wanting to pay by Bacs, CHAPS or by faster payments





VAT business/agent E2E journey roadmap

12 - Customer/Agent makes a payment (other types)

12

Customer/agent makes a payment (other types)

HMRC would like vendors to present messages to business users at key points in their journey that give them the option to make payments.

There are multiple ways to pay a VAT bill, listed at [Pay your VAT bill](#) page of GOV.UK, each taking different amounts of time to clear. HMRC advise vendors in their messaging to ask customers to visit that link so the customer can make a payment in the method that best suits them and in time to meet the deadline.

With the arrival of MTD-VAT the contents of this GOV.UK page are subject to change. Likewise the URL may change in which case we will update the link above.

For a Business to see previous payments that they've made to HMRC, we would like vendors to show messages at key points in their journey that encourage them to visit their Business Tax Account (login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account>).

Using the Business Tax Account, customers can:

- check any VAT Direct Debit arrangements they may have with HMRC
- make changes, or cancel their Direct Debit
- set up a new Direct Debit agreement
- make a corporate credit or debit card payment

This page will also give details of HMRC's bank account for customers wanting to pay by Bacs, CHAPS or by faster payments





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VAT business/agent E2E journey roadmap

13 - Customer/agent views MTD payments in software

13

Customer/agent view MTD Payments in software

This API enables software to retrieve information previous payments the customer has made since joining MTD.

Using from and to date query parameters.

The response is the amount and the date the payment was received.





VAT business/agent E2E journey roadmap

14 - Customer/agents receives a repayment

14

Customer/agents receives a repayment

HMRC would like vendors to present messages to business users at key points in their journey that give them the option to make payments.

There are multiple ways to pay a VAT bill, listed on the [Pay your VAT bill](#) page of GOV.UK. HMRC advise vendors in their messaging to ask customers to visit that link so the customer can make a payment in the method that best suits them.

With the arrival of MTD-VAT the contents of this GOV.UK page are subject to change. Likewise the URL may change in which case we will update the link above.

For a Business to see previous payments they've made to HMRC, we would like vendors to show messages at key points in their journey that encourage them to visit their Business Tax Account.(login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account>).

Using their Business Tax Account, customers can:

- check any VAT Direct Debit arrangements they may have with HMRC
- make changes, or cancel their Direct Debit
- set up a new Direct Debit agreement
- make a corporate credit or debit card payment

This page will also give details of HMRC's bank account for customers wanting to pay by Bacs, CHAPS or by faster payments





VAT business/agent E2E journey roadmap

15 - Customer/agent notifies change of circumstances

15

Customers/agents able to notify change of circumstances

HMRC would like vendors to present messages to business users regularly to remind them to check and update their details with HMRC.

They will be able to do that by visiting their Business Tax Account. The login page is <https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account>, and by visiting that link businesses will be able to update a range of information, including addresses, telephone numbers, e-mail and business type.

Until MTD-VAT goes into Live service there will be a manual process in place whereby a customer can contact HMRC directly for a manual change to be made to their details.

For exiting controlled go live functionality will be available for customers to make the most regular changes with more functionality being added up until go live early 2019.





VAT business/agent E2E journey roadmap

- 16 - Customer can view previous returns in BTA
- 17 - Customer can view when their next return is due in BTA
- 18 - Customer can view when their next payment is due, along with the ability to make payments via BTA

VAT business E2E journey roadmap

- 16 **Customers can view previous returns in BTA**
- 17 **Customer can view when their next return is due in BTA**
- 18 **Customer can view when their next payment is due, along with the ability to make payments via BTA**

Businesses may wish to view information in relation to their VAT. A user may also like assurance, which may help them when managing their tax affairs. This will also include viewing their previous updates that HMRC have received.

HMRC encourage vendors to make these features within their software products. Vendors can also direct users to visit their Business Tax Account, the login page attached below:

<https://www.tax.service.gov.uk/gg/sign-in?continue=/business-account>.

From April 2018, if a user has volunteered for pilot and signed up for MTD, they will have the option to use and view information within their Business Tax Account. This will include information such as: viewing their return, payment obligations and the option to link off from their Business Tax Account and make an online card payment.



VAT business E2E journey roadmap

16

Customers can view previous returns in BTA

Sign in

Enter Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Don't have a Government Gateway account](#)
[Forgotten user ID](#)
[Forgotten password](#)
[Forgotten user ID and password](#)



VAT business E2E journey roadmap

16

Customers can view previous returns in BTA

Betty Jones

VAT

VAT registration number (VRN): 999984111

Next payment due	Next return due
7 May 2018	7 August 2018
Check what you owe	View return deadlines

[View VAT certificate \(opens in a new tab\)](#)

See your business information and other details.

[Submitted returns](#)

Check the returns you've sent us.



VAT business E2E journey roadmap

16

Customers can view previous returns in BTA

Submitted returns

[2018](#) [Previous returns](#)

2018 returns

You haven't submitted any returns for 2018 yet. You must use accounting software to submit your returns.



VAT business E2E journey roadmap

17

Customer can view when their next return is due in BTA

Betty Jones

VAT

VAT registration number (VRN): 999984111

Next payment due

7 May 2018

[Check what you owe](#)

Next return due

7 August 2018

[View return deadlines](#)

[View VAT certificate \(opens in a new tab\)](#)

Submitted returns

Check the returns you've sent us.

See your business information and other details.



VAT business E2E journey roadmap

17

Customer can view when their next return is due in BTA

Return deadlines

Use your accounting software to submit a return by:

7 August 2018

for the period 1 April to 31 June 2018

▼ [How to submit a return](#)

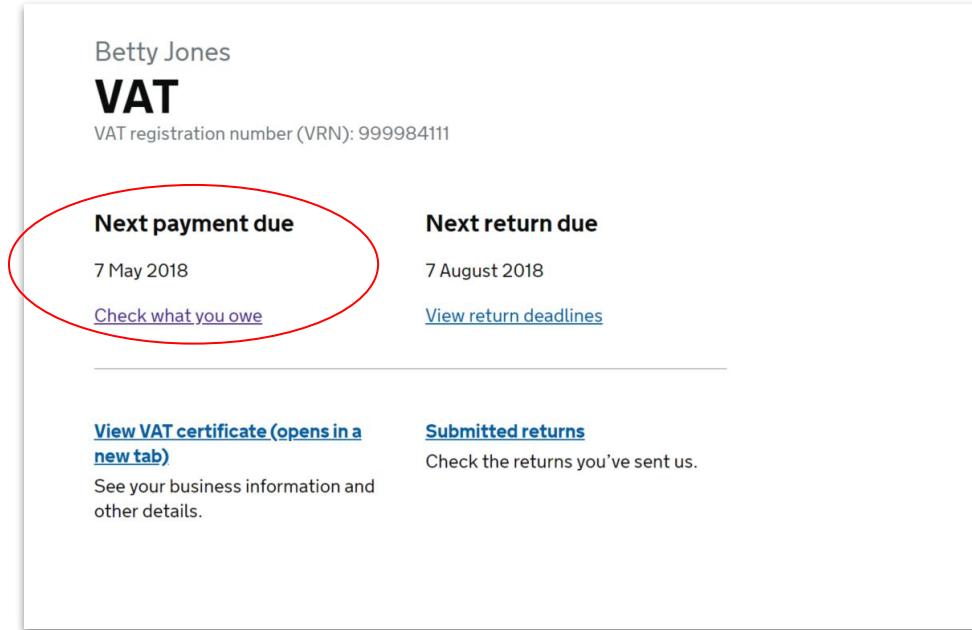
1. [Choose accounting software that supports this service \(opens in a new tab\)](#) if you haven't already.
2. Keep your VAT records in your accounting software.
3. Submit any VAT Returns before your deadlines.



VAT business E2E journey roadmap

18

Customer can view when their next payment is due, along with the ability to make payments via BTA



VAT business E2E journey roadmap

18

Customer can view when their next payment is due, along with the ability to make payments via BTA

What you owe

£1224
due by 7 May 2018
for the period 1 January to 31 March 2018

[Pay now](#)
[View return](#)

Your payment could take up to 5 days to process. You'll be fined if it's late.

Direct debits
If you've already set up a direct debit, you don't need to pay now. You can [view your direct debits](#) if you're not sure.

► [What I owe is incorrect or missing](#)



VAT business E2E journey roadmap

18

Customer can view when their next payment is due, along with the ability to make payments via BTA

Select how to pay

- Direct debit
- Debit or credit card
- Bank transfer (online and telephone)

Continue



VAT business E2E journey roadmap

18

Customer can view when their next payment is due, along with the ability to make payments via BTA

A direct debit is set up for your VAT payment

Direct debit details

VAT payments are automatically collected from this account.

Name on the account	A. N. Other	change my account details
Sort code	12 32 67	
Account number	****5678	
Date created	7 January 2018	

Finish





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VAT business/agent E2E journey roadmap

19 - Appeals process

19

Appeals process

The existing process for Appeals will remain in place. A customer may contact HMRC if they have a query about a tax decision. If they don't understand the decision they can also get advice from HMRC or professional help.





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VAT agent E2E journey roadmap

20 - Agent Services VAT agent/client de-authorisation

20

Agent/client removes authority



Client only de authorisation

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Trying to file Self Assessment using GOV.UK Verify?](#)

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)

[Get help from HMRC's automated assistant ↗](#)



HM Revenue
& Customs

20

Agent/client removes authority



Manage your tax agents

Authorised agents

Agency name	Viewable services	Actions
Agency Name	Income record	Remove authorisation
Agency Name	Report VAT returns through software	Remove authorisation

[Get help with this page.](#)



HM Revenue
& Customs

20

Agent/client removes authority



Remove authorisation for Agency Name

If you remove your authorisation, Already Subscribed Agency will not longer be able to report your VAT returns through software.

Are you sure you want to remove authorisation for Agency Name?

Yes

No

Continue



20

Agent/client removes authority



HM Revenue & Customs

Already Subscribed Agency can no longer report your VAT returns through software

If you want to allow Already Subscribed Agency to report your VAT returns through software, ask them to send you a new authorisation request.

[Continue](#)



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VAT business/agent E2E journey roadmap

21 - GOV.UK guidance available for signup service

21

GOV.UK guidance available for signup service

We continue to use GOV.UK as our main way to guide users about government services and information, although we will not publish guidance about how to join the VAT pilot until we exit the controlled go live period of the pilot and enter public beta. Initially, the guidance will:

- signpost a few more detailed, task-based content pages on GOV.UK starting with:
 - = an overview of MTD
 - = choose software page
 - = sign up
- help build awareness about what MTD means for users and agents
- signpost the route for customer support (See Customer Support Model section for further details), including how vendors can contact HMRC teams
- manage users' concerns if not eligible yet, or there's no legal requirement for them yet.
- help us (HMRC) manage the messages users need to know over coming months and years - who is eligible, why signing up early might help you, when this will become mandatory and so on.

As we make more functionality live, we'll add more task-based guidance onto GOV.UK to ensure that users can continue their journey. For example, 'Sign up to report VAT through software' 'Choose software' and so on.

As MTD becomes more mainstream, we will reduce campaign content and presence.

We would like your package to make users aware of the links to the guidance detailed above if they are interested in the service.



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GOV.UK guidance available for signup service

Guidance

Making Tax Digital for VAT

Published:
Last updated:

8 August 2017
13 October 2017, see all updates

From April 2019 businesses with a turnover above the VAT threshold must keep their records digitally and submit their VAT returns using compatible software.

Contents

- [Overview](#)
- [Compatible software](#)
- [VAT returns](#)
- [Periodic updates \(voluntary\)](#)

Overview

From 1 April 2019 businesses with a turnover above the VAT threshold, currently £85,000 must sign up to Making Tax Digital for VAT and:

- keep their records digitally (for VAT purposes only)
- send their VAT return information to HM Revenue and Customs (HMRC) through Making Tax Digital (MTD) compatible software

[From April 2018 businesses already registered for VAT can sign up voluntarily](#)



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GOV.UK guidance available for signup service

From April 2018 businesses already registered for VAT can sign up voluntarily for MTD for VAT if they're:

- incorporated businesses limited by share
- sole traders
- Agents (registered in HMRC's new Agents Service) acting on behalf of incorporated businesses limited by share and sole traders

Sign up to [Making Tax Digital for VAT](#) on GOV.UK.

There are [exemptions](#) from keeping your records digitally and submitting your VAT returns online.

Compatible software

The software must be able to:

- connect to HMRC systems via an Application Programming Interface (API)
- keep records digitally for up to 6 years
- create a VAT return from the digital records held and provide HMRC with this information digitally
- provide HMRC with VAT data on a voluntary basis
- receive information from HMRC via the API platform

VAT returns

The information in the VAT return will be generated from the digital records. This information will contain as a minimum the 9 boxes required for the VAT return, but can also include [supplementary information](#) - which will come



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GOV.UK guidance available for signup service

- provide HMRC with VAT data on a voluntary basis
- receive information from HMRC via the API platform

VAT returns

The information in the VAT return will be generated from the digital records. This information will contain as a minimum the 9 boxes required for the VAT return, but can also include [supplementary information](#) - which will come from the digital records.

Business who submit returns:

- monthly
- non standard
- using the VAT annual accounting scheme
- using the Flat Rate Scheme

will continue to do so, but must still sign up for MTD for VAT, keep digital records and submit their VAT returns using compatible software.

Periodic updates (voluntary)

Businesses will be able to submit VAT information more frequently than their VAT return obligations require. The regulations will provide for the submission of this information on a voluntary basis ('voluntary update').





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VAT business/agent E2E journey roadmap

22 - Subscription service available for businesses and agents

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Subscription service available for businesses and agents

During Autumn we will deliver a Subscription (formerly known as VAT Registration) service that will allow businesses new to VAT to subscribe and at the same time as they sign up to MTD.

Until this service is delivered, new customers will have to subscribe for VAT using the existing service, then navigate to the sign up service and complete that journey. In effect, the service is only available to existing VAT customers until the Autumn.

When delivered, the subscription service will ask customers to voluntarily sign up to the MTD-VAT service, however from April 19 it will direct customers who are above the threshold to do so, with only those under the threshold being asked to sign up voluntarily (and if not they will continue to use the existing VAT service).

The service will request information about the business and the person running it. Following successful subscription the customer will be informed of their Return deadlines.

Agents must already be subscribed with HMRC's Agent Services in order to access the new VAT subscription service on behalf of clients.





VAT business/agent E2E journey roadmap

23 - Choose software GOV.UK page available

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Choose software GOV.UK page available

HMRC will publish a list of software that is MTD-compatible on GOV.UK so that businesses and agents can choose the right software for them

See an example of this format being used for MTD Income Tax:

<https://www.gov.uk/guidance/software-for-sending-income-tax-updates>.

HMRC is considering the design of this page (an early draft can be found on the next slide), working with the software industry.

HMRC requires that each package made available to customers complies with the Terms of Use <https://developer.service.hmrc.gov.uk/api-documentation/docs/terms-of-use> which have to be accepted by software developers before production credentials are issued.



VAT business/agent E2E journey roadmap

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Choose software GOV.UK page available

The screenshot shows a GOV.UK page titled "Software Choices". At the top, there's a navigation bar with the GOV.UK logo, a search bar, and a magnifying glass icon. Below the navigation, the page title "Software Choices" is displayed, along with a link to "Elsewhere on GOV.UK" and a "Making Tax Digital" section. On the left, there are several filter dropdowns: "Price", "SA/VAT", "Support", "Cloud Based", "Invoices", "Accessibility", and "Accountant Login". To the right of these filters is a table listing software providers, each with a logo, name, description, and a "Visit Homepage" link.

Filter	Software Provider	Description	Action
Price	AccountEdge	AccountEdge	Visit Homepage
SA/VAT	Accounting by Wave	Accounting by Wave	Visit Homepage
Support	Accounting Suite	Accounting Suite	Visit Homepage
	Accounting Xpert	Accounting Xpert	Visit Homepage
Cloud Based	AccountMate	AccountMate	Visit Homepage
Invoices	Accurants	Accurants	Visit Homepage
Accessibility	ActivityHD	ActivityHD	Visit Homepage
Accountant Login	AuditDashboard	AuditDashboard	Visit Homepage
	Avaza	Avaza	Visit Homepage

Please note this is a very early draft of what the software choices page may look like in the future, which continues to be user tested.





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VAT business/agent E2E journey roadmap

24 - Obligation Reminders

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Obligation Reminders

Content TBC



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VAT business/agent E2E journey roadmap

25 - Voluntary Supplementary Data

25

Voluntary Supplementary Data

Content TBC



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VAT business/agent E2E journey roadmap

26 - Request a VAT Refund

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Request a VAT Refund

Content TBC



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27 - Voluntary payments

27 Voluntary Payments

Content TBC





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VAT business/agent E2E journey roadmap

28 - Repayment Tracker

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Repayment Tracker

Content TBC



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VAT business/agent E2E journey roadmap

29 - Payment Reminders

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Payment Reminders

Content TBC



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VAT business/agent E2E journey roadmap

30 - View VAT Registration Details

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View VAT Registration Details

Content TBC



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VAT business/agent E2E journey roadmap

31 - View and Change to non-MTD and former MTD
customers



View and Change to non-MTD and former MTD customers

Content TBC





VAT business/agent E2E journey roadmap

32 - Customer/agent can receive penalties

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Customer/agent can receive penalties

Existing penalties and notification methods will remain in place for service users;

- Late registration - Factsheet CC/FS11
- Late Filing - VAT Notice 700/50
- Late Payment - VAT Notice 700/50
- Inaccuracy penalties - Factsheet CC/FS7
- Wrongdoing penalty - Factsheet CC/FS12
- Retention of records - VAT Notice 700/21
- Breaches of regulations - VAT Notice 700/21
- Default interest - VAT Notice 700/43





VAT business/agent E2E journey roadmap

33 - Customer/agent can unsubscribe from MTDfB VAT

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Customer/agent can unsubscribe from MTD VAT

Initially there is a manual process in place whereby a Customer/Agent can contact the HMRC helpline to notify their requirement to unsubscribe from the service.

In the event that the customer continues to be VAT registered, if necessary VAT returns can be submitted manually.

In time the manual process will be replaced by a user interface.





VAT business/agent E2E journey roadmap

34 - Agent led De-authorisation

34

Agent led De-authorisation

Content TBC





VAT agent E2E journey roadmap

35 - Agent leaves Agent Services

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Agent leaves Agent services

This will initially be the usual process, which can be used to remove the agent reference number and Government Gateway (GGW) enrolment (HMRC-AS-AGENTS).

The scenario where this is needed is when an agency firm ceases trading.

If an agency no longer wants to participate in MTD, they can stop using their GGW ID.

We are currently working to include a UI for this journey as part of the wider change of circumstances solution.





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VAT agent E2E journey roadmap

36 - Update Agency designatory details



Update Agency designatory details

Content TBC



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VAT agent E2E journey roadmap

37 - HMRC led agent changes



HMRC led agent changes

Content TBC





Customer support model

Customer support model

We are developing a Customer Support Model which will help guide HMRC Customers to the most appropriate support. This may be provided by HMRC or the software vendor depending on the issue. HMRC support will be provided through a variety of channels and options for seeking advice and support:

We wish to work with software vendors to provide a comprehensive support package that covers software usage, online access and technical issues, as well as straightforward tax queries

Customers will be signposted to self-help through a suite of guidance products such as videos, webinars and e- learning, which is aimed at specific stages of the MTD journey. We will develop the content as we add new functionality.

A new dedicated team of advisers has been created to offer telephony and webchat support for MTD. The team can currently be contacted via the HMRC 'Contact Us' page. We will be developing new signposting on Gov.UK which will focus on digital and webchat support channels. This guidance will be updated as the model develops.





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Please contact us with any queries...

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