

# Making Tax Digital for VAT

## October 2018

Pilot opens for sole traders and companies

Except those which are part of a VAT group or VAT division, provided they are up to date with their VAT. Those who trade with the EU, are based overseas, submit annually, make payments on account, use the VAT Flat Rate Scheme, and those newly registered for VAT, are unable to join at this point.

## Late 2018

Private testing begins with partnerships and those customers that trade with the EU

## Late 2018/early 2019

Pilot open to sole traders and companies who are not up to date with their VAT, users of the VAT Flat Rate Scheme and businesses newly registered for VAT

## Early 2019

Pilot open to partnerships and those customers that trade with the EU

## October 2019

Making Tax Digital mandated for customers that have been deferred

## Spring 2019

Pilot opens for customers that have been deferred

## 1 April 2019

Making Tax Digital mandated for all customers  
Except those that have been deferred