



Phone

Web www.gov.uk

Date October 2023
Our Ref MTD39MM

Dear Sir or Madam

Extended deferral period for public bodies and NHS Trusts to start using Making Tax Digital for VAT

Our records show that you use the GIANT (Government Information and NHS Trusts) system to submit your VAT returns.

We wrote to you 28 September 2022 to tell you that you would not have to start using Making Tax Digital (MTD) compatible software for your VAT submissions before April 2024. We also told you we'd write to you again to update you about this.

We're now extending the deferral period before you need to start using MTD until at least April 2025.

We'll write to you again before October 2024 with a further update.

How to send your VAT returns until April 2025

Please continue to send your VAT returns in the same way as you do now.

If you're not currently using digital record keeping

We would strongly encourage you start doing this now. This is so you're ready for when you need to move to MTD.

For information about the requirements for digital record keeping, go to www.gov.uk and search 'VAT Notice 700/22'.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

If you have an agent or representative

Please tell them about this change or show them this letter.

This letter is a:

- specific direction under Regulation 25A SI 1995/2518 to continue using existing methods to file VAT returns for all periods starting before 1 April 2025
- notification of exemption under Regulation 32B SI 2018/261 from the requirement to keep an electronic account (digital VAT records)

Yours faithfully

HM Revenue and Customs

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.