

Written explanation

Stagger 1

Sign up to MTD for VAT in order to submit the **April to June 2022** VAT return (first mandated period)

Only do this once the March 2022 VAT return has been submitted.

If you **do not** have a direct debit set up, you can sign up between 8 May and 4 August 2022.

If you **do** have a direct debit set up, you can sign up between 13 May and 31 July 2022.

Stagger 2

Sign up to MTD for VAT in order to submit the **May to July 2022** VAT return (first mandated period)

Only do this once the April 2022 VAT return has been submitted.

If you **do not** have a direct debit set up, you can sign up between 8 June and 4 September 2022.

If you **do** have a direct debit set up, you can sign up between 13 June and 31 August 2022.

Stagger 3

Sign up to MTD for VAT in order to submit the **June to August 2022** VAT return (first mandated period)

Only do this once the May 2022 VAT return has been submitted.

If you **do not** have a direct debit set up, you can sign up between 8 July and 4 October 2022.

If you **do** have a direct debit set up, you can sign up between 13 July and 30 September 2022.

Monthly returns

Sign up to MTD for VAT in order to submit **April 2022** VAT return (first mandated period)

Only do this once the March 2022 VAT return has been submitted.

If you **do not** have a direct debit set up, you can sign up between 8 May and 4 June 2022.

If you **do** have a direct debit set up, you can sign up between 13 May and 31 May 2022.