**Making Tax Digital (VAT) bridging solution**

**User guide - updated 24 July 2020**

This guide is to help the user to set up their account quickly and complete Making Tax Digital (MTD) VAT submissions to HMRC. The guide focuses on functionality at the individual company level: accessed as a single company user, or navigated to via multi-company access. More information on multi-company functionality can be found in the separate Practitioner Guide.

The product is designed to be used where the financial information and records are prepared in other software, Excel etc, and the requirement is to fulfil a compliant MTD VAT submission by transferring data records from another source.

**Getting started - Registration**

You will need to consider the terms and conditions, and privacy policy, and register your business at:

https://www.myonlineaccountant.co.uk/tax_digital/taxdigit_register.php

There are two account types:

- Single company access; and
- Multi-company access.

Single company access is suitable for one user submitting VAT returns for one company. If you are an accounting practitioner or submit returns for more than one company, multi-company access is more suitable. This user account type displays all the VAT data for all your companies.

We will verify your email as part of the registration process, then grant you a temporary password to gain access. **It is strongly advised that this is changed immediately**. We require a suitably strong password in accordance with our Terms and Conditions.

**Getting started – Home page**

The following is a typical user-home page when accessed for the first time:

MY
ONLINE
ACCOUNTANT

Company info
MTD company sign-up
User details
Access credentials
Credits
Change Password
Settings
Submission logs
Log Out

**VAT REPORTING AND PROCESSING**

Current user: A User
Company: Individual co 123
Credit balance: 1 (incl 0 pending)

**VAT HOME PAGE**

No authorisation code or code expired - in order to proceed please grant access:

Grant access: **> Grant access**

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**Getting started – MTD registration**

**You will need to register the company for MTD with HMRC in order to submit MTD VAT returns for your company or client.**

A link is provided on the VAT home page at "MTD company sign-up". This will navigate the user to the HMRC website to register the company for MTD. This link will display as "MTD client sign-up" if you are a multi-company user, and the link will navigate the user to the HMRC client sign-up section.

If you have already registered the company for MTD you will not need to repeat this step.

**Getting started – Access credentials**

Once you have registered the company for MTD you will be able to obtain access credentials to view the company VAT obligations, liabilities, payments and submitted returns. You will also need the access credentials to submit a VAT return.

If you already have access credentials (32-bit access token and refresh token) these can be viewed/entered at "access credentials" from the VAT home page. Access credentials cannot be edited once entered and submitted. You will be required to refresh your token after entering credentials regardless if the access token has expired.

If you do not have access credentials you will need to navigate to HMRC via "Grant access":



You will need to select the appropriate scopes for your access. **In almost all cases you should select both "Read data for VAT" and "Write data for VAT".** After navigation to the HMRC website you will need to enter your MTD access details created upon registration.

If you have entered the details correctly on the HMRC website you will obtain an authorisation code and you will be redirected back to the VAT home page. **The authorisation code must then be exchanged for an access token and refresh token within 10 minutes.** If the authorisation code has not been exchanged within 10 minutes, it will expire, and the above steps will need to be repeated.

**Access tokens expire every four hours and need to then be refreshed.** The time remaining on your access token is displayed on the VAT user home page.

Once you have received your access and refresh token the company VAT obligations will be retrieved and displayed as follows:



MY
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Company info
MTD client sign-up
Submission logs
Access credentials
Switch account

**VAT REPORTING AND PROCESSING**

Current user: [A User]
Client company: [Company] Limited
Credit balance: 237 (incl 236 pending)

**VAT HOME PAGE**

Access token [9d521e40e297ec36d0f6cb5b89450eaf] expires in: 03:59:51s

| Period | Period ref | Start date | End date | Due date | Rec'd date | Status | Period key | Data | Report | Liabilities | Payments | Submission |
|--------|-----------|-----------|----------|----------|-----------|--------|-----------|------|--------|------------|----------|-----------|
| Sep 2020 | 09 20 | 01/07/2020 | 30/09/2020 | 07/11/2020 | N/A | O | 20C3 | N/a | N/a | N/a | N/a | N/a |
| Jun 2020 | 06 20 | 01/04/2020 | 30/06/2020 | 07/08/2020 | N/A | R | 20C2 | Edit | N/a | N/a | N/a | Submit |
| Mar 2020 | 03 20 | 01/01/2020 | 31/03/2020 | 07/05/2020 | 07/05/2020 | F | 20C1 | N/a | N/a | View | View | View |
| Dec 2019 | 12 19 | 01/10/2019 | 31/12/2019 | 07/02/2020 | 07/02/2020 | F | 19C4 | N/a | N/a | View | View | View |
| Sep 2019 | 09 19 | 01/07/2019 | 30/09/2019 | 07/11/2019 | 07/11/2019 | F | 19C3 | N/a | N/a | View | View | View |
| Jun 2019 | 06 19 | 01/04/2019 | 30/06/2019 | 07/08/2019 | 07/08/2019 | F | 19C2 | N/a | N/a | View | View | View |

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The company VAT obligations will be shown with the most recent period listed first. Once the end date of the latest VAT period has passed (status = R) the period will be highlighted in green. The period is available for submission. As new obligations are generated by HMRC these will be listed as status = O.

The options available for each period are highlighted as blue links. Others are shown as N/a.

The liabilities, payments and submission for submitted returns (status = F) for each period can be viewed using the links provided. **There will be a delay of up to two days between submitting a return and being able to view the VAT liability for the period, and similarly between making a payment for a period and this being shown in payments.**

A typical submission report would be displayed as follows:



MY
ONLINE
ACCOUNTANT

**VAT REPORTING AND PROCESSING**

Current user: [A User]
Client company: [Company] Limited
Credit balance: 237 (incl 236 pending)

**VAT RETURN SUBMISSION**

VAT submission held by HMRC for the period 03 20.

|  | £ |
|--|--|
| VAT due on sales (Box 1): | 4752.75 |
| VAT due on acquisitions (Box 2): | 0.00 |
| Total VAT due (Box 3): | 4752.75 |
| VAT reclaimed current period (Box 4): | 2513.83 |
| Net VAT payment due to HMRC * (Box 5): | 2238.92 |
| Total sales value excl VAT (Box 6): | 23764.00 |
| Total purchases value excl VAT (Box 7): | 14208.00 |
| Total value of goods supplied excl VAT (Box 8): | 0.00 |
| Total acquisitions excl VAT (Box 9): | 0.00 |

* This is VAT payable to HMRC

Close

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**Submitting returns – data entry**

VAT submission information can be entered or edited by selecting the link in the data column for the required period:



The default user setting requires only the input of: VAT due on sales; and VAT reclaimed in the period; and Total sales excluding VAT; and Total purchases excluding VAT (boxes 1, 4, 6 and 7). Entry of data with this default setting is displayed above.

If you need to complete additional boxes navigate via "Settings" on the VAT home page and check the box "Enter full 9 box". This will display the full 9-box form for population.


**Submitting returns – VAT submission**

Once you have entered company data for the period to be submitted the option to submit the return will be presented. You will need to enter your user log-in details (email address and password) in order to submit the return to HMRC. This is the same requirement for single and multi-company access. Once the return has been submitted you will receive confirmation, and you will be navigated back the VAT user home page.


**Submission failures**

Submission failures are expected to be rare. These could be caused by communication problems or server outages. You can find more information in "Submission logs" on the VAT user home page. In most cases this will be sufficient to diagnose the reason for the failure.


**Navigation**

In all cases clicking on the My Online Accountant logo in the top left corner of each page will redirect the user to the VAT home page.


**Credits**

A charge of 1 credit is made for each valid VAT submission. 1 free credit is provided upon registration. Others can be purchased via "Credits" on the VAT user home at the rates prevailing at the time of purchase. Discounts are given for larger credit purchases. Further information regarding credits can be found in the Terms and Conditions.