

# Deferral of digital linking for MTD for VAT

HMRC has put back the start date for mandatory full digital links from 1 April 2020 to 1 April 2021

<https://www.charitytaxgroup.org.uk/news-post/2020/digital-links-requirements-making-tax-digital-vat-postponed/>

**30 March 2020.** HMRC has told the Charity Tax Group

*“We understand that the impact of COVID-19 is creating extremely difficult times for all, and we are committed to helping in every way possible all those businesses facing unprecedented challenges. Therefore, we are providing all MTD businesses with more time to put in place digital links between all parts of their functional compatible software. This means that all businesses now have until their first VAT return period starting on or after 1 April 2021 to put digital links in place.”*