



HM Revenue
& Customs



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Dear Sir or Madam

You need to start taking steps to transition to Making Tax Digital (MTD)

We're changing how businesses need to keep their VAT records and submit their VAT Returns. From April 2022, all VAT-registered businesses, regardless of taxable turnover, will be required to follow Making Tax Digital rules.

We'll be sending you information to help you prepare for your transition to MTD. Each letter will focus on one step in the MTD Checklist to make the transition as easy as possible.

Your MTD Checklist

These are all the steps you need to take to transition to MTD

Step 1: Choose MTD-compatible software

Step 2: Keep digital records for the June to August filing period and future returns

Step 3: Sign up and submit your VAT Return through MTD

What you need to do now

Step 1: Choose Software

Your first step on your transition to MTD is making sure you have the right software in place. You'll need either a compatible software package that allows you to keep digital records and submit VAT Returns or bridging software to connect non-compatible software (like spreadsheets) to HMRC systems. You'll need to choose software before your June to August filing period so you're ready to start keeping digital records from 1 June.

If you do not have software

You can use HMRC's online tool to find out what software is available, including **free software** options. Go to www.tax.service.gov.uk/making-tax-digital-software and get the right software.

If you already have software

You may already be using software in your business but you still need to check if it's compatible with MTD. Go to www.gov.uk/guidance/find-software-thats-compatible-with-making-tax-digital-for-vat or speak to your software provider.