

Phase 1: VAT	VAT goes digital for VAT-registered businesses with a taxable turnover above the VAT threshold (£85,000). VAT-registered businesses below the threshold continue as normal.
1 April 2019	Businesses whose VAT period is 1 April to 30 June need to start maintaining digital records on 1 April and file their first digital return by 7 August.
1 May 2019	Businesses whose VAT period is 1 May to 31 July need to start maintaining digital records on 1 May and file their first digital return by 7 September.
1 June 2019	Businesses whose VAT period is 1 June to 31 August need to start maintaining digital records on 1 June and file their first digital return by 7 October.
Phase 2: VAT	VAT goes digital for VAT-registered businesses with a taxable turnover below the VAT threshold (£85,000).
1 April 2020	Businesses whose VAT period is 1 April to 30 June need to start maintaining digital records on 1 April and file their first digital return by 7 August.
1 May 2020	Businesses whose VAT period is 1 May to 31 July need to start maintaining digital records on 1 May and file their first digital return by 7 September.
1 June 2020	Businesses whose VAT period is 1 June to 31 August need to start maintaining digital records on 1 June and file their first digital return by 7 October.
Phase 3: Other Taxes	Income and corporation tax go digital for all businesses.
From 1 April 2020	The start dates will be confirmed after the VAT roll-out.