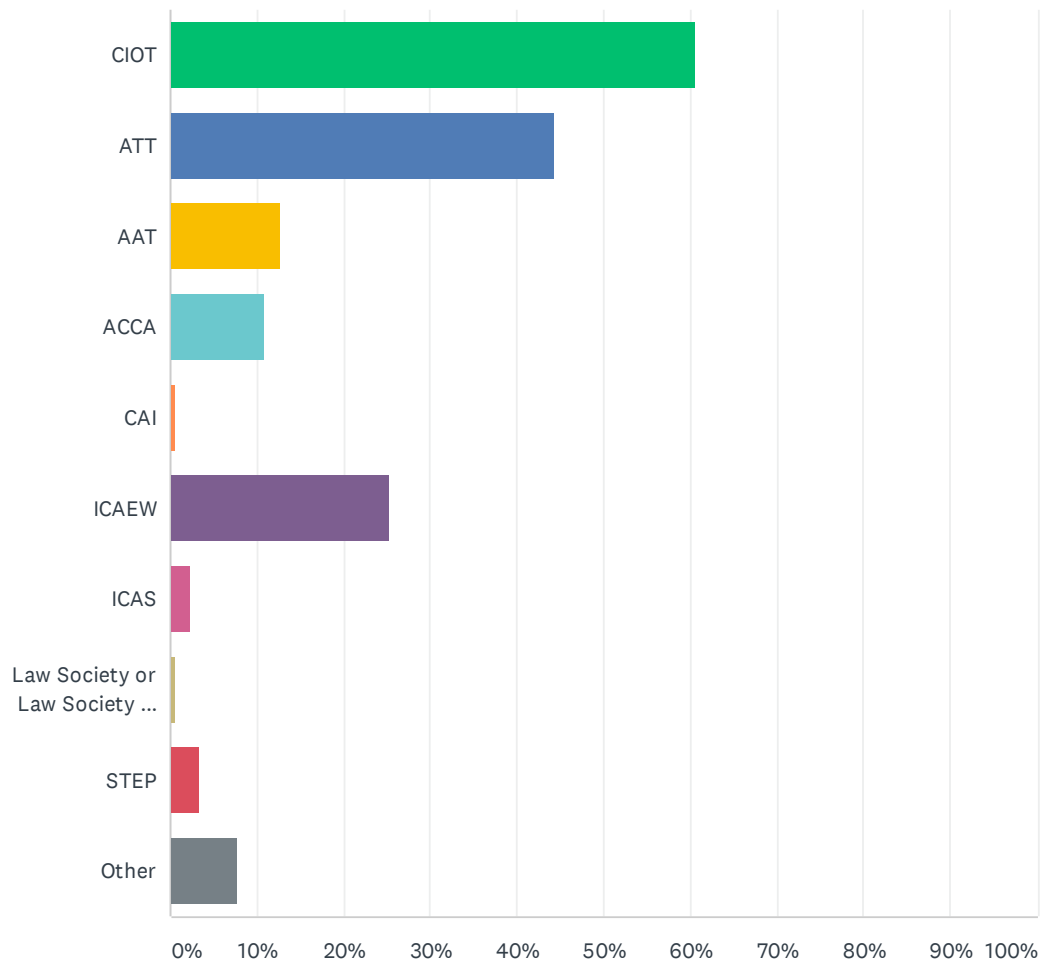


Q1 Please indicate which of the following professional bodies you belong to (ticking all that apply)

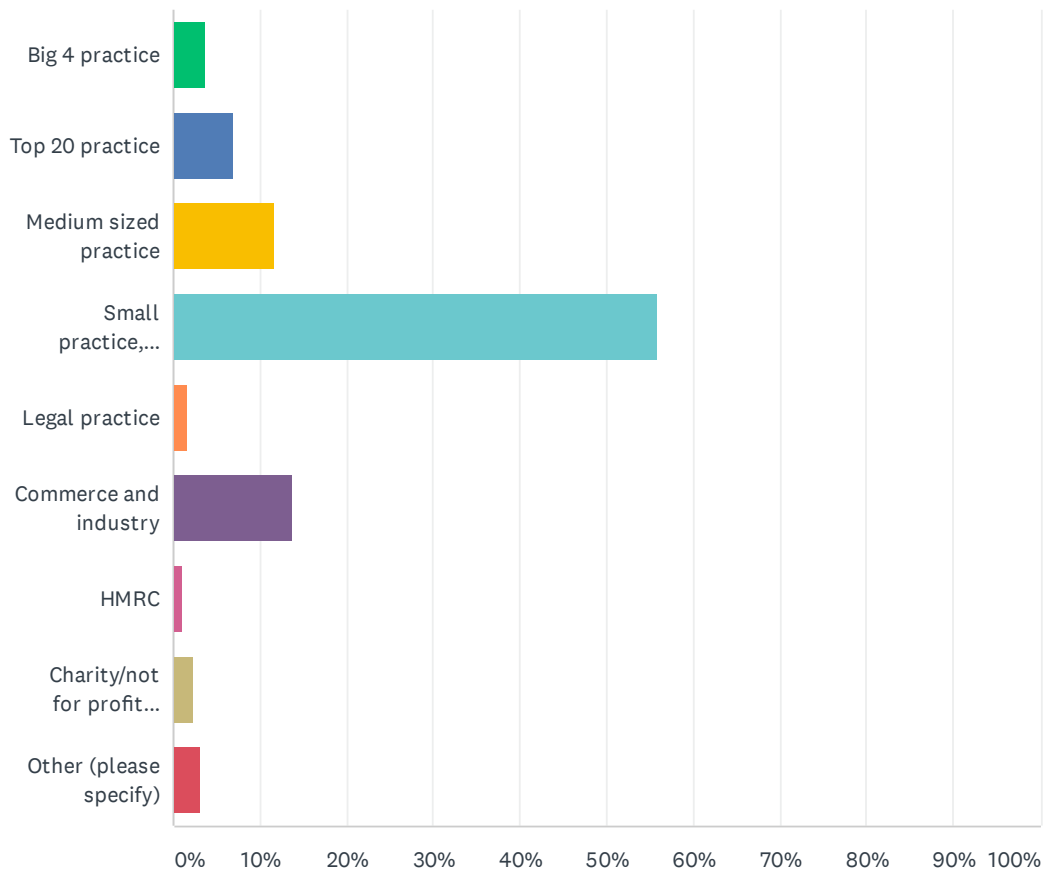
Answered: 1,080 Skipped: 11



ANSWER CHOICES	RESPONSES	
CIOT	60.74%	656
ATT	44.44%	480
AAT	12.69%	137
ACCA	10.93%	118
CAI	0.65%	7
ICAEW	25.28%	273
ICAS	2.22%	24
Law Society or Law Society of Scotland	0.56%	6
STEP	3.43%	37
Other	7.78%	84
Total Respondents: 1,080		

Q2 To help us analyse the results please state which type of entity you work for.

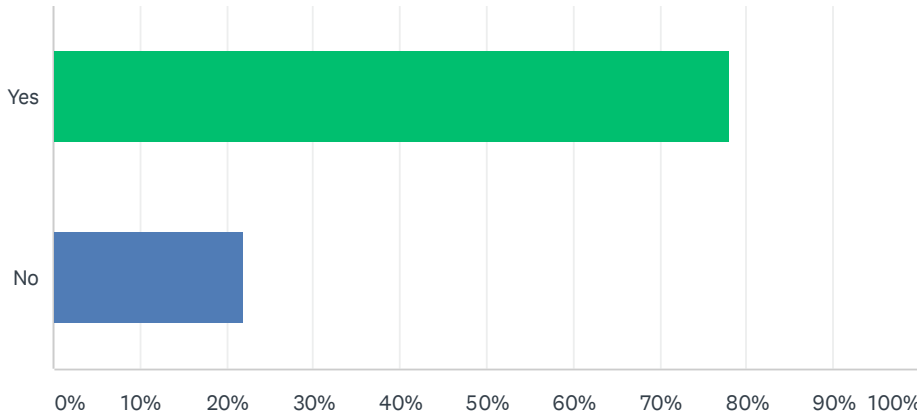
Answered: 1,083 Skipped: 8



ANSWER CHOICES	RESPONSES	
Big 4 practice	3.79%	41
Top 20 practice	6.83%	74
Medium sized practice	11.63%	126
Small practice, including sole practitioners	55.86%	605
Legal practice	1.66%	18
Commerce and industry	13.85%	150
HMRC	1.11%	12
Charity/not for profit organisation	2.22%	24
Other (please specify)	3.05%	33
TOTAL		1,083

Q3 Do you have experience of MTD for VAT?

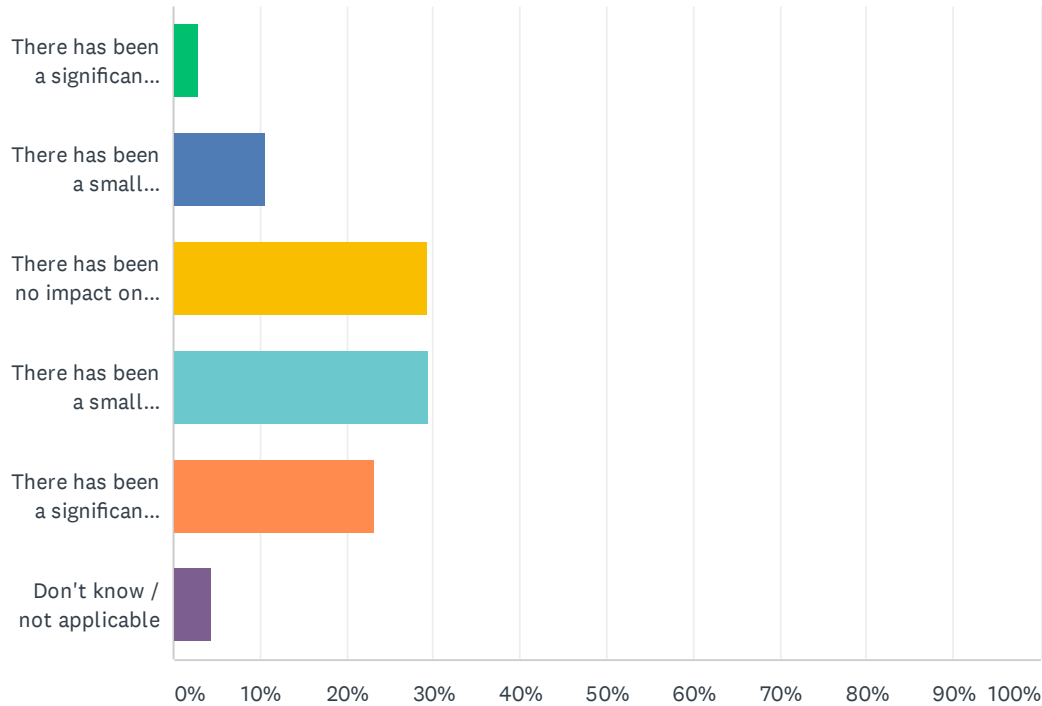
Answered: 1,084 Skipped: 7



ANSWER CHOICES	RESPONSES	
Yes	78.04%	846
No	21.96%	238
TOTAL		1,084

Q4 What effect has MTD for VAT had on productivity (e.g. time efficiencies, cost savings, improved working methods) for your practice/organisation?

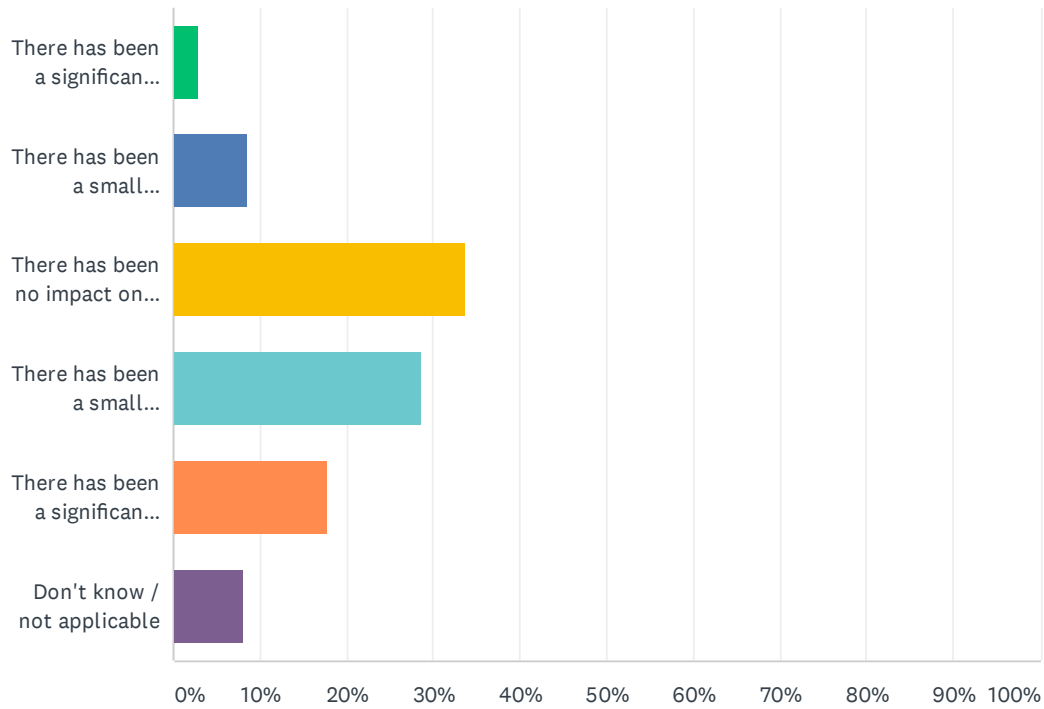
Answered: 829 Skipped: 262



ANSWER CHOICES	RESPONSES	
There has been a significant increase in productivity	2.90%	24
There has been a small increase in productivity	10.62%	88
There has been no impact on productivity	29.31%	243
There has been a small decrease in productivity	29.55%	245
There has been a significant decrease in productivity	23.28%	193
Don't know / not applicable	4.34%	36
TOTAL		829

Q5 What effect has MTD for VAT had on productivity (e.g. time efficiencies, cost savings, improved working methods) for your clients?

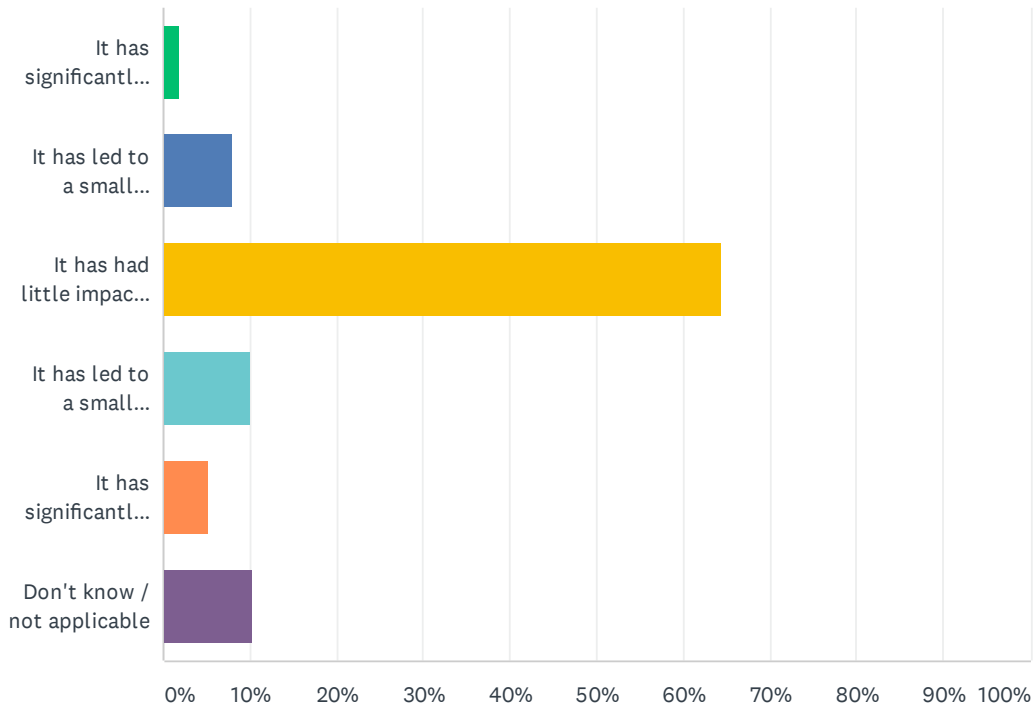
Answered: 623 Skipped: 468



ANSWER CHOICES	RESPONSES
There has been a significant increase in the productivity of my clients	2.89% 18
There has been a small increase in the productivity of my clients	8.67% 54
There has been no impact on the productivity of my clients	33.71% 210
There has been a small decrease in the productivity of my clients	28.73% 179
There has been a significant decrease in the productivity of my clients	17.82% 111
Don't know / not applicable	8.19% 51
TOTAL	623

Q6 What effect has MTD for VAT had on reducing errors by your clients?

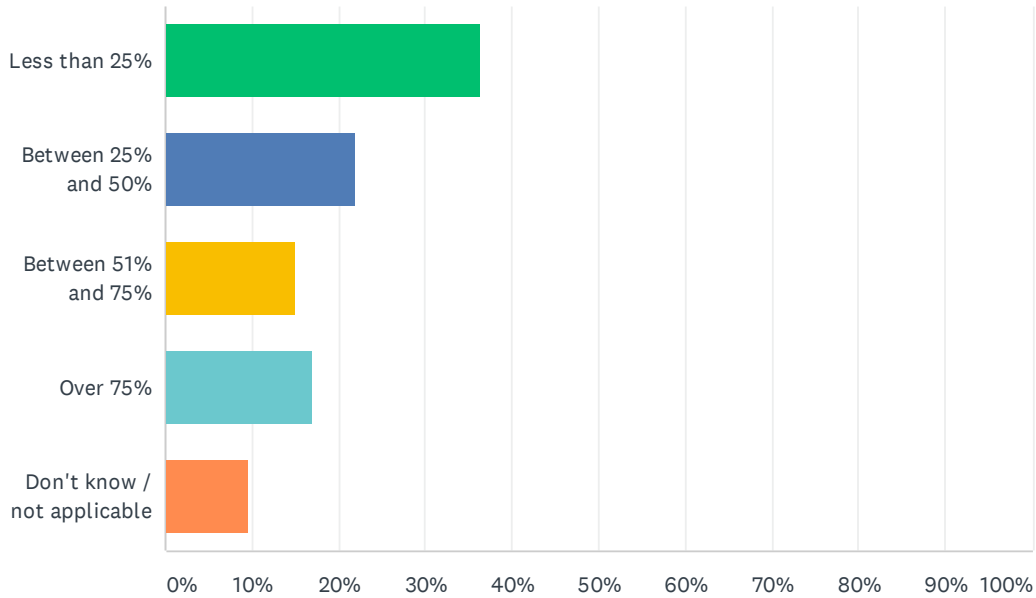
Answered: 621 Skipped: 470



ANSWER CHOICES	RESPONSES	
It has significantly reduced errors by my clients	1.93%	12
It has led to a small reduction in errors by my clients	8.05%	50
It has had little impact on errors made by my clients	64.41%	400
It has led to a small increase in errors made by my clients	10.14%	63
It has significantly increased errors made by my clients	5.15%	32
Don't know / not applicable	10.31%	64
TOTAL		621

Q7 Approximately what proportion of your VAT registered clients had to move from paper/hard copy accounting records to digital records as a result of MTD for VAT?

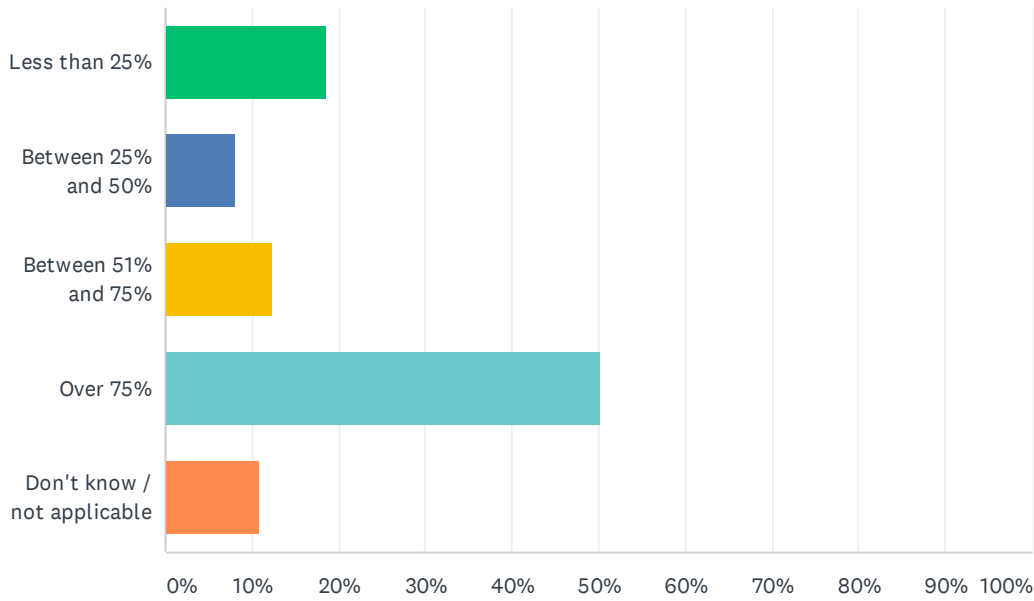
Answered: 622 Skipped: 469



ANSWER CHOICES	RESPONSES	
Less than 25%	36.50%	227
Between 25% and 50%	21.86%	136
Between 51% and 75%	15.11%	94
Over 75%	16.88%	105
Don't know / not applicable	9.65%	60
TOTAL		622

Q8 Following on from Q7, approximately what proportion of those clients also needed help with moving to digital record keeping?

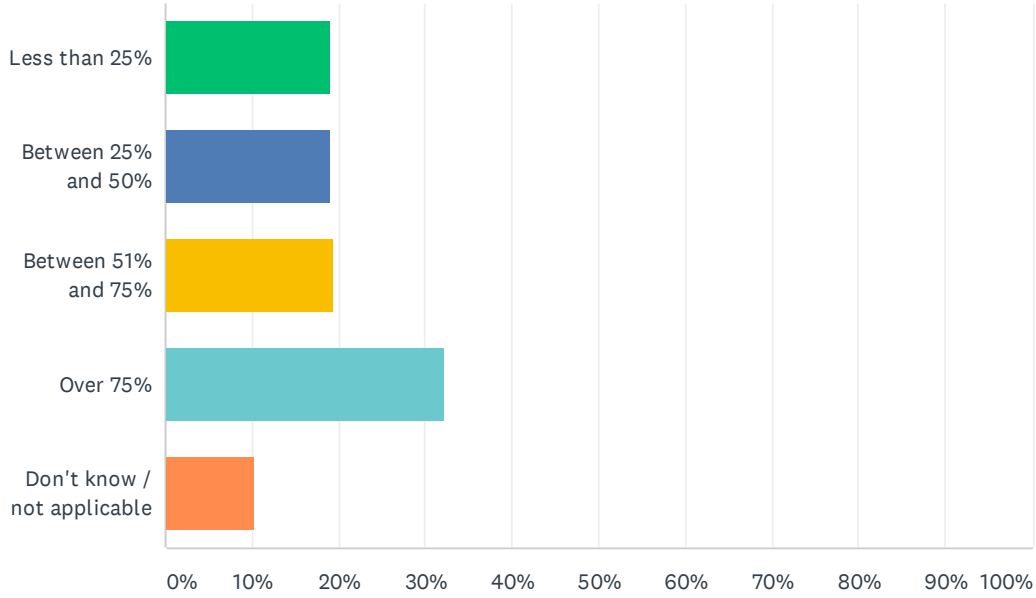
Answered: 620 Skipped: 471



ANSWER CHOICES	RESPONSES	
Less than 25%	18.55%	115
Between 25% and 50%	8.23%	51
Between 51% and 75%	12.26%	76
Over 75%	50.16%	311
Don't know / not applicable	10.81%	67
TOTAL		620

Q9 Following on from Q7, approximately what proportion of those clients also need help with maintaining digital records on an ongoing basis?

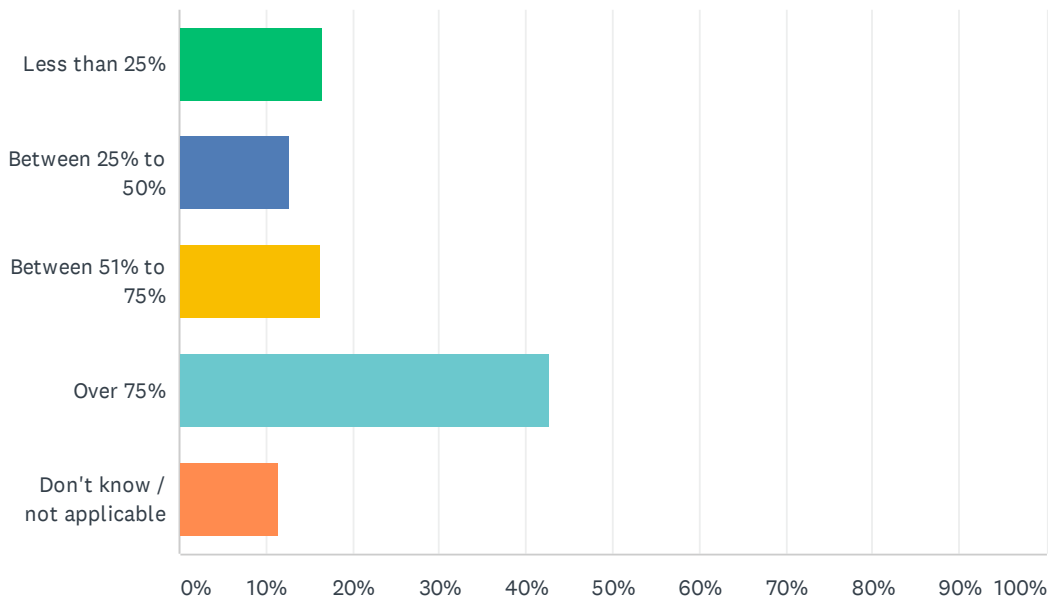
Answered: 616 Skipped: 475



ANSWER CHOICES	RESPONSES	
Less than 25%	18.99%	117
Between 25% and 50%	18.99%	117
Between 51% and 75%	19.48%	120
Over 75%	32.31%	199
Don't know / not applicable	10.23%	63
TOTAL		616

Q10 Following on from Q7, approximately what proportion of those clients also need help with digitally filing their VAT returns with HMRC?

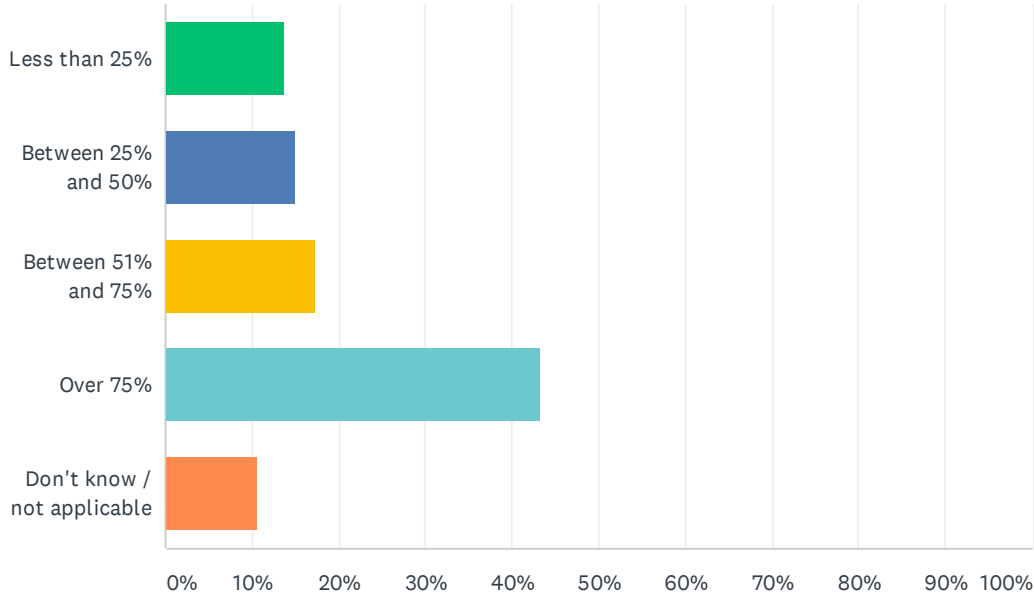
Answered: 622 Skipped: 469



ANSWER CHOICES	RESPONSES	
Less than 25%	16.56%	103
Between 25% to 50%	12.86%	80
Between 51% to 75%	16.40%	102
Over 75%	42.60%	265
Don't know / not applicable	11.58%	72
TOTAL		622

Q11 For those VAT registered clients who were already using spreadsheets or accounting software prior to MTD for VAT mandation, approximately what proportion needed your help with the implementation of MTD for VAT, including filing their VAT returns with HMRC?

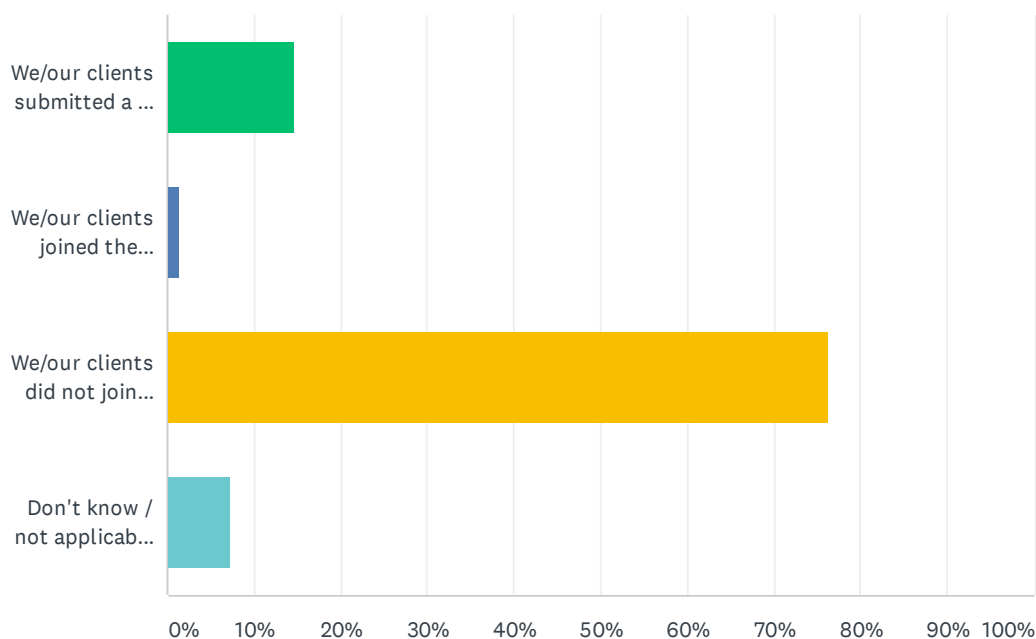
Answered: 642 Skipped: 449



ANSWER CHOICES	RESPONSES	
Less than 25%	13.71%	88
Between 25% and 50%	15.11%	97
Between 51% and 75%	17.29%	111
Over 75%	43.30%	278
Don't know / not applicable	10.59%	68
TOTAL		642

Q12 Did you or your clients join the pilot and submit a VAT return prior to 1 April 2019 (or 1 October 2019 for the deferred group)?

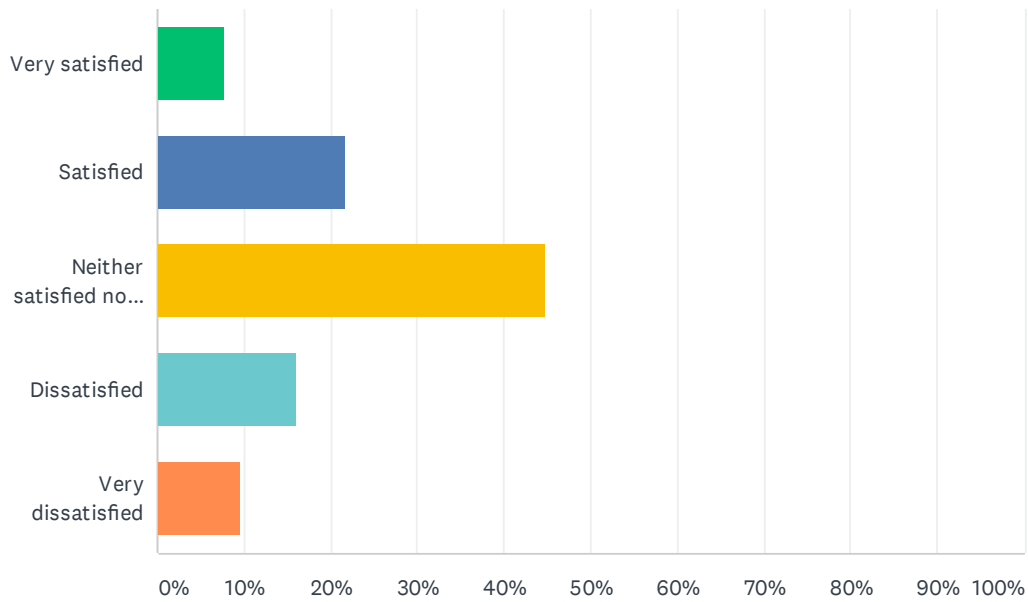
Answered: 756 Skipped: 335



ANSWER CHOICES	RESPONSES	
We/our clients submitted a VAT return whilst in the pilot	14.68%	111
We/our clients joined the pilot but did not submit a VAT return before 1 April 2019 (1 October 2019 for the deferred group)	1.46%	11
We/our clients did not join the pilot - go to question 15	76.46%	578
Don't know / not applicable - go to question 15	7.41%	56
TOTAL		756

Q13 How would you rate your experience of the pilot?

Answered: 156 Skipped: 935



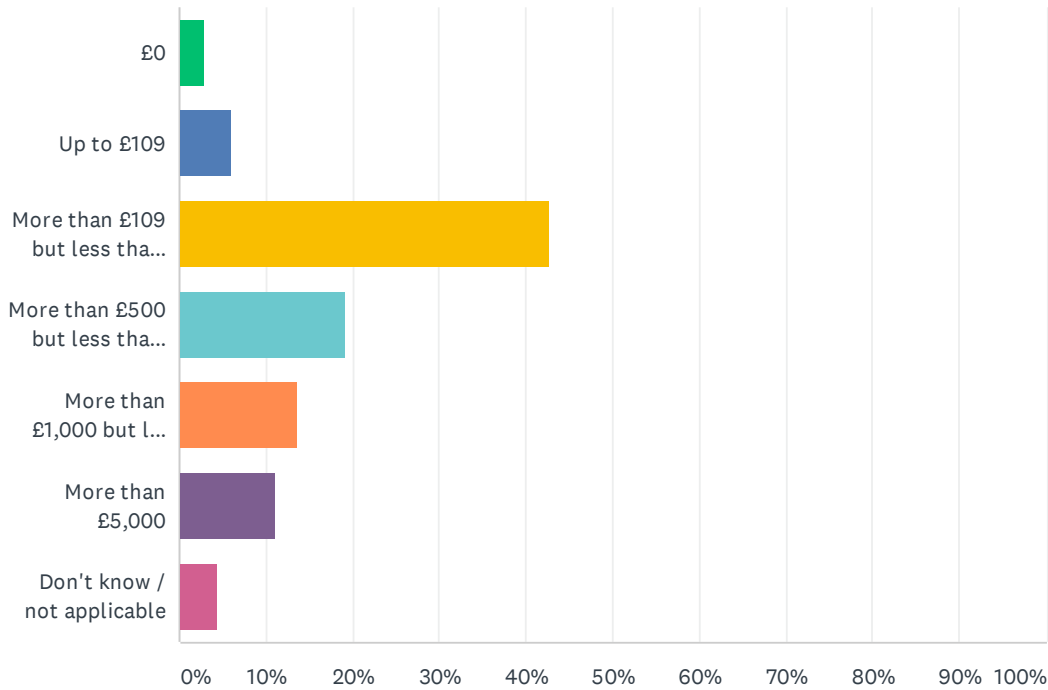
ANSWER CHOICES	RESPONSES	
Very satisfied	7.69%	12
Satisfied	21.79%	34
Neither satisfied nor dissatisfied	44.87%	70
Dissatisfied	16.03%	25
Very dissatisfied	9.62%	15
TOTAL		156

Q14 Please provide feedback on your experiences of the pilot. Please leave the comment box blank if you have no experience of the pilot.

Answered: 72 Skipped: 1,019

Q15 What do you estimate the average cost of implementation has been for your clients, or if in-house, to your organisation, including meeting the digital links requirement (include software and time/staff hours)?

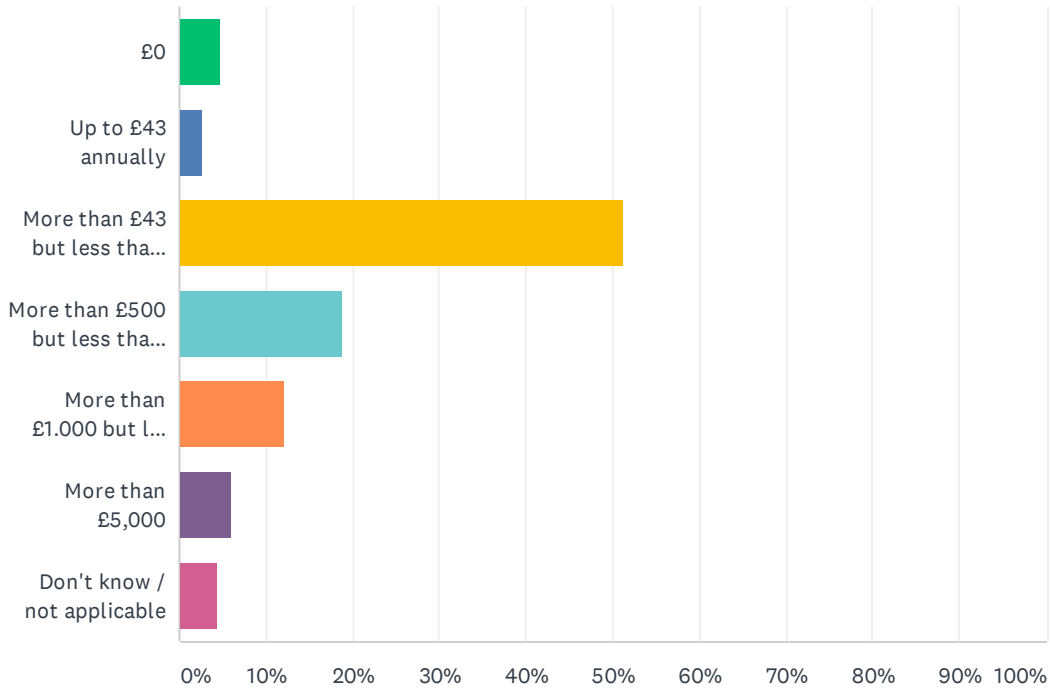
Answered: 735 Skipped: 356



ANSWER CHOICES	RESPONSES
£0	2.99% 22
Up to £109	5.99% 44
More than £109 but less than £500	42.59% 313
More than £500 but less than £1,000	19.32% 142
More than £1,000 but less than £5,000	13.61% 100
More than £5,000	11.16% 82
Don't know / not applicable	4.35% 32
TOTAL	735

Q16 What do you estimate the average ongoing annual costs for MTD for VAT are for your clients, or if in-house, for your organisation (include software and time/staff hours)?

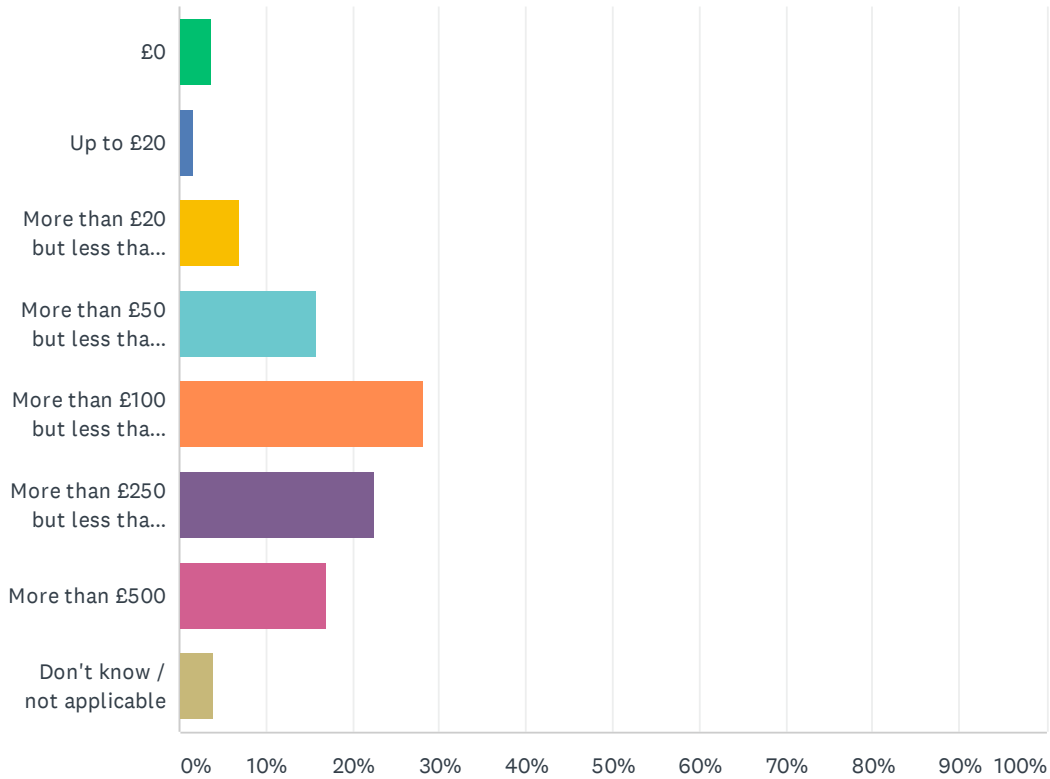
Answered: 735 Skipped: 356



ANSWER CHOICES	RESPONSES
£0	4.76% 35
Up to £43 annually	2.72% 20
More than £43 but less than £500	51.16% 376
More than £500 but less than £1,000	18.78% 138
More than £1,000 but less than £5,000	12.11% 89
More than £5,000	6.12% 45
Don't know / not applicable	4.35% 32
TOTAL	735

Q17 On average, how much unrecoverable implementation time and costs do you think you incurred for each client within the scope of MTD for VAT?

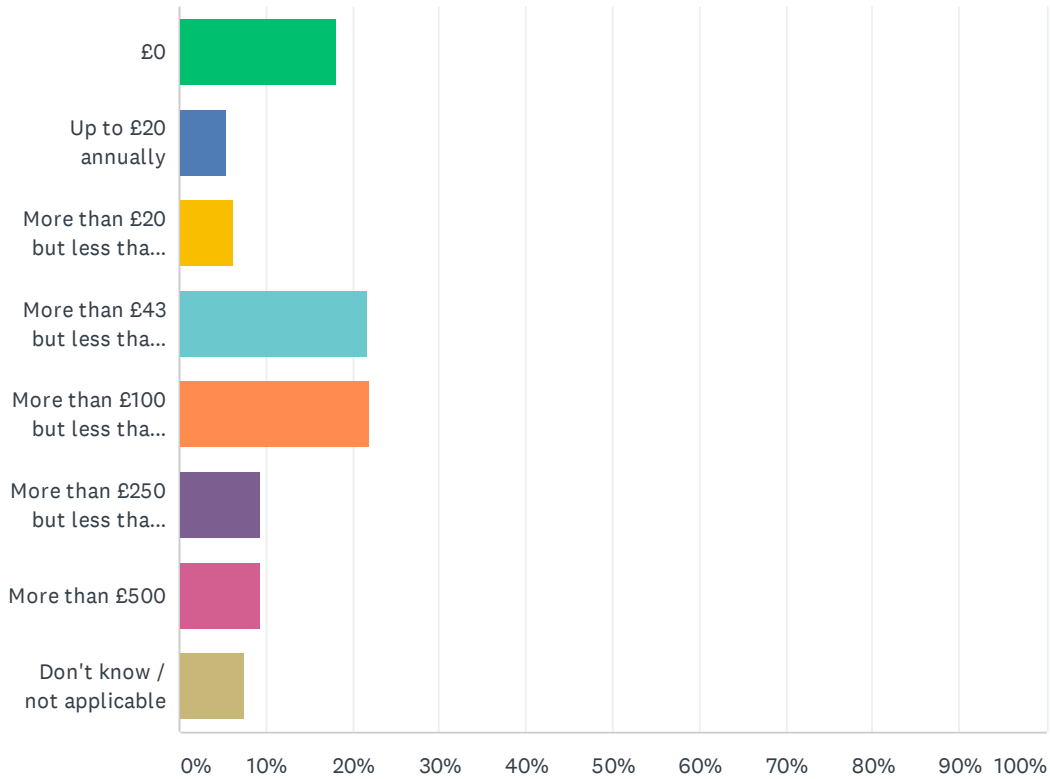
Answered: 546 Skipped: 545



ANSWER CHOICES	RESPONSES
£0	3.66% 20
Up to £20	1.65% 9
More than £20 but less than £50	6.96% 38
More than £50 but less than £100	15.93% 87
More than £100 but less than £250	28.21% 154
More than £250 but less than £500	22.53% 123
More than £500	17.03% 93
Don't know / not applicable	4.03% 22
TOTAL	546

Q18 On average, how much unrecoverable time and costs do you think you will have on an ongoing annual basis for each client within the scope of MTD for VAT?

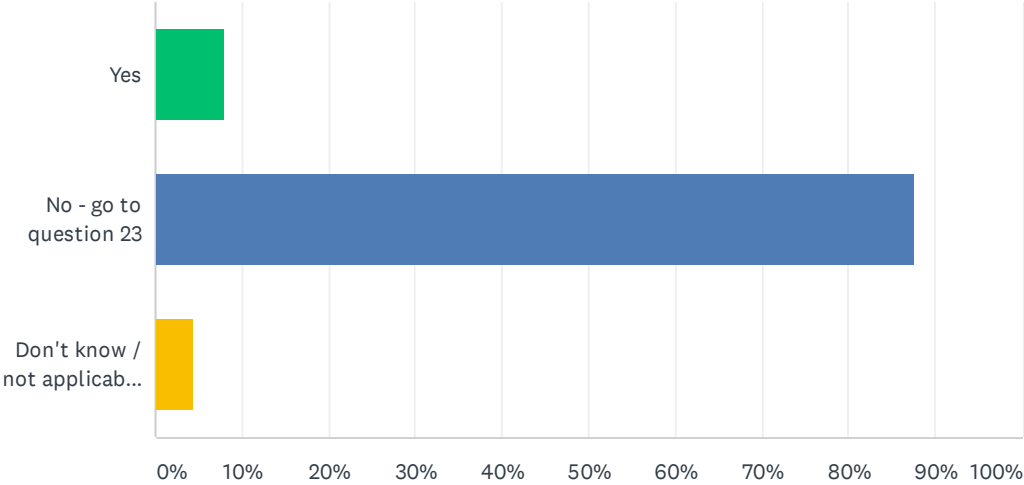
Answered: 563 Skipped: 528



ANSWER CHOICES	RESPONSES	
£0	18.29%	103
Up to £20 annually	5.51%	31
More than £20 but less than £43	6.22%	35
More than £43 but less than £100	21.67%	122
More than £100 but less than £250	22.02%	124
More than £250 but less than £500	9.41%	53
More than £500	9.41%	53
Don't know / not applicable	7.46%	42
TOTAL		563

Q19 Have you applied for an exemption for yourself or a client?

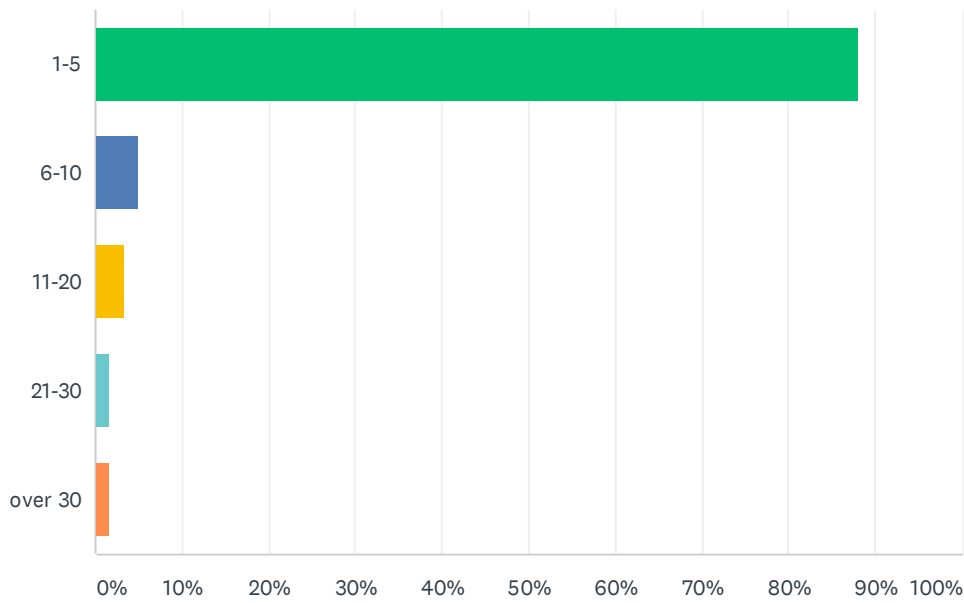
Answered: 731 Skipped: 360



ANSWER CHOICES	RESPONSES	
Yes	7.93%	58
No - go to question 23	87.69%	641
Don't know / not applicable - go to question 23	4.38%	32
TOTAL		731

Q20 How many applications for exemption have you submitted to HMRC?

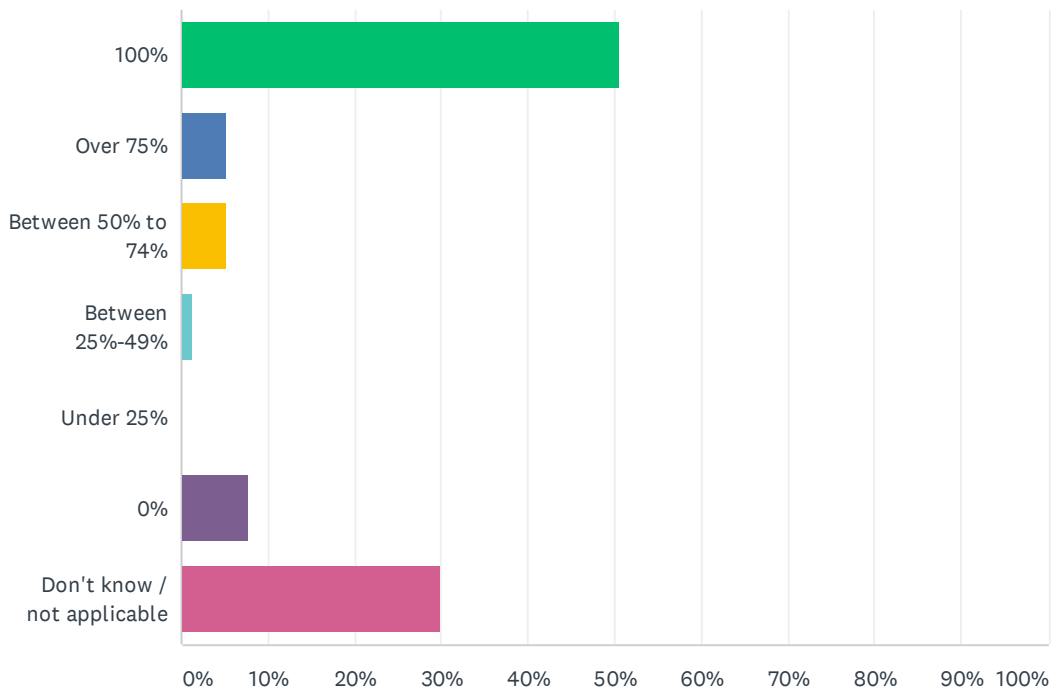
Answered: 59 Skipped: 1,032



ANSWER CHOICES	RESPONSES	
1-5	88.14%	52
6-10	5.08%	3
11-20	3.39%	2
21-30	1.69%	1
over 30	1.69%	1
TOTAL		59

Q21 If you have applied for an exemption for yourself or exemptions for your clients, how many of those applications have been granted?

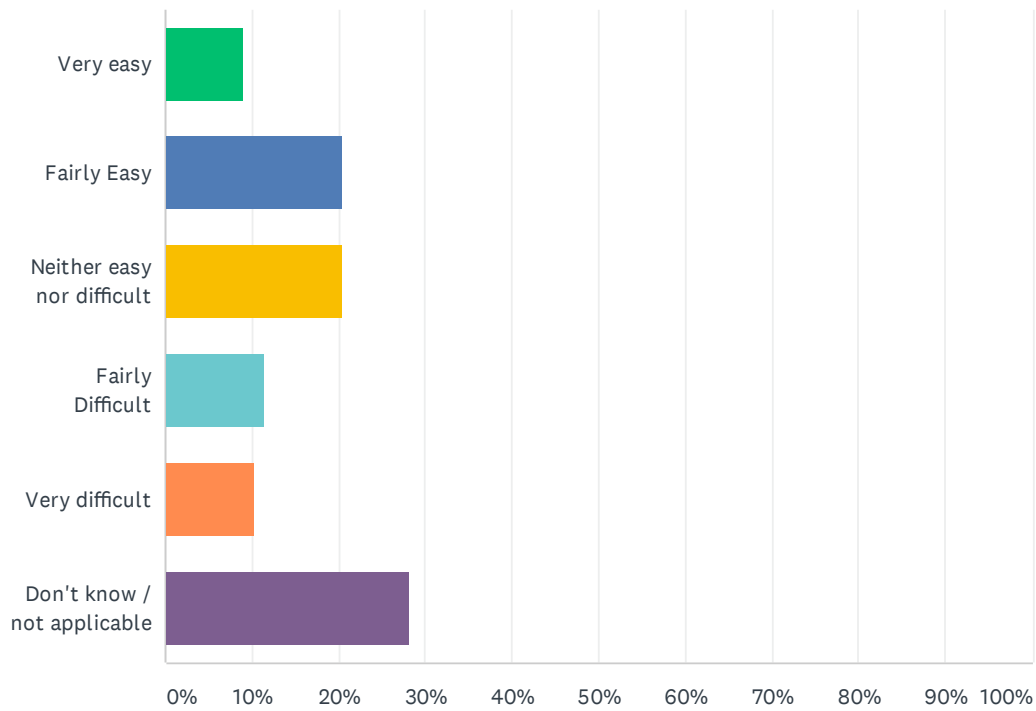
Answered: 77 Skipped: 1,014



ANSWER CHOICES	RESPONSES	
100%	50.65%	39
Over 75%	5.19%	4
Between 50% to 74%	5.19%	4
Between 25%-49%	1.30%	1
Under 25%	0.00%	0
0%	7.79%	6
Don't know / not applicable	29.87%	23
TOTAL		77

Q22 If you applied for an exemption for yourself or a client, how was the experience?

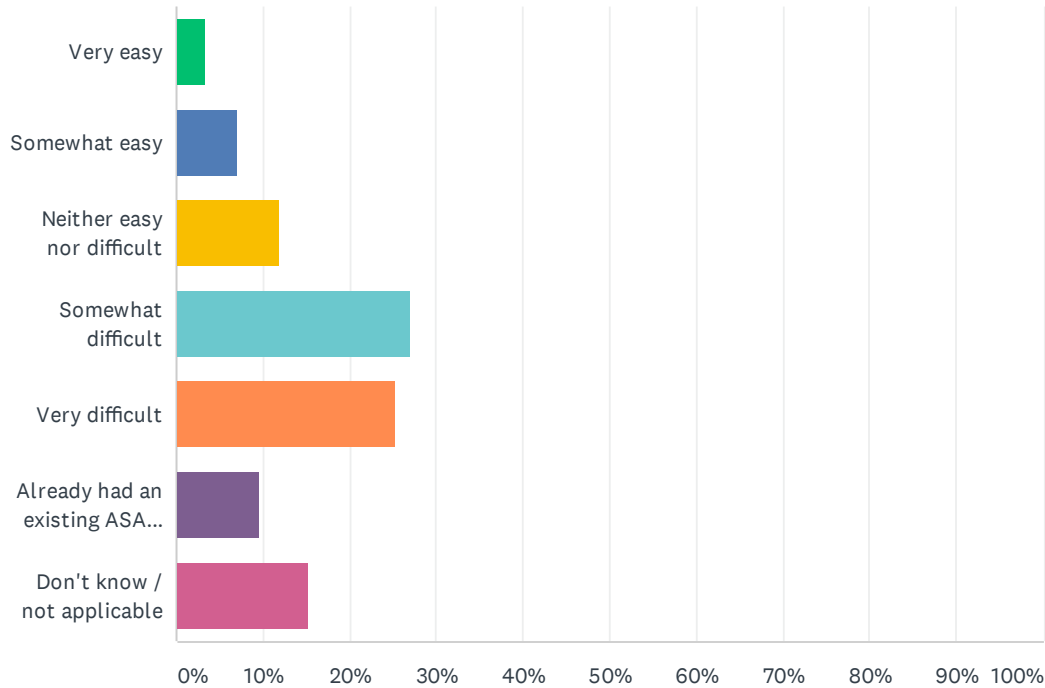
Answered: 78 Skipped: 1,013



ANSWER CHOICES	RESPONSES	
Very easy	8.97%	7
Fairly Easy	20.51%	16
Neither easy nor difficult	20.51%	16
Fairly Difficult	11.54%	9
Very difficult	10.26%	8
Don't know / not applicable	28.21%	22
TOTAL		78

Q23 If you were responsible for creating your practice's ASA, how did you find the process? If you weren't responsible for creating your practice's ASA please go straight to Q25.

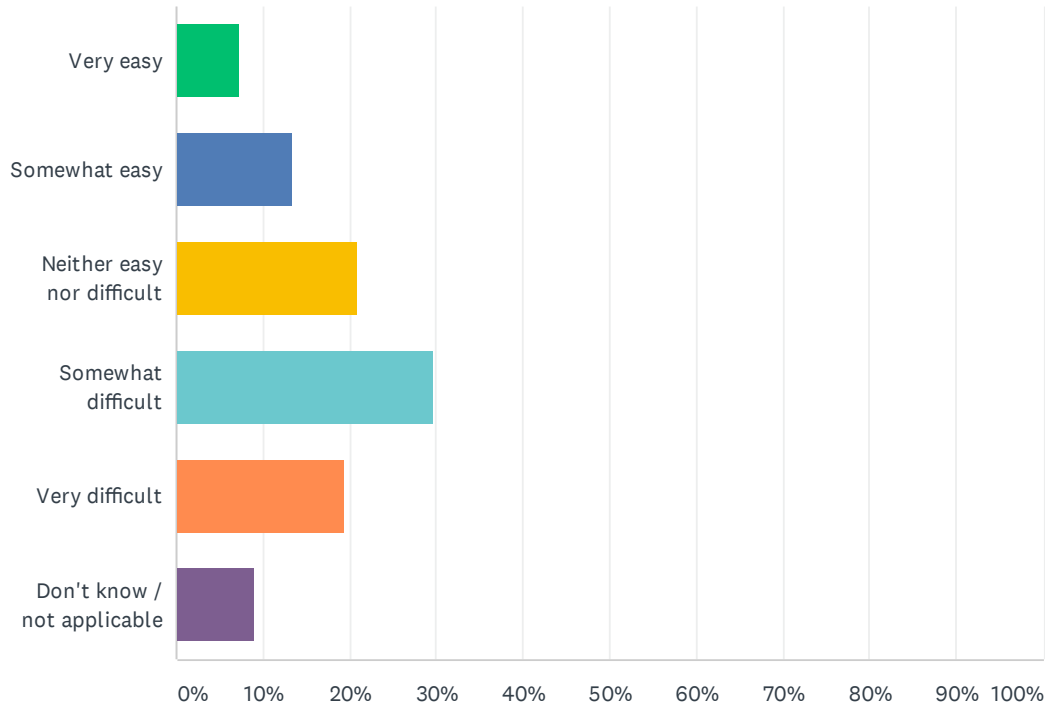
Answered: 485 Skipped: 606



ANSWER CHOICES	RESPONSES	
Very easy	3.30%	16
Somewhat easy	7.22%	35
Neither easy nor difficult	11.96%	58
Somewhat difficult	27.01%	131
Very difficult	25.36%	123
Already had an existing ASA for the Trust Registration Service	9.69%	47
Don't know / not applicable	15.26%	74
TOTAL		485

Q24 Following on from the previous question, how did you find the process for copying/linking your practice's existing Government Gateway accounts for clients?

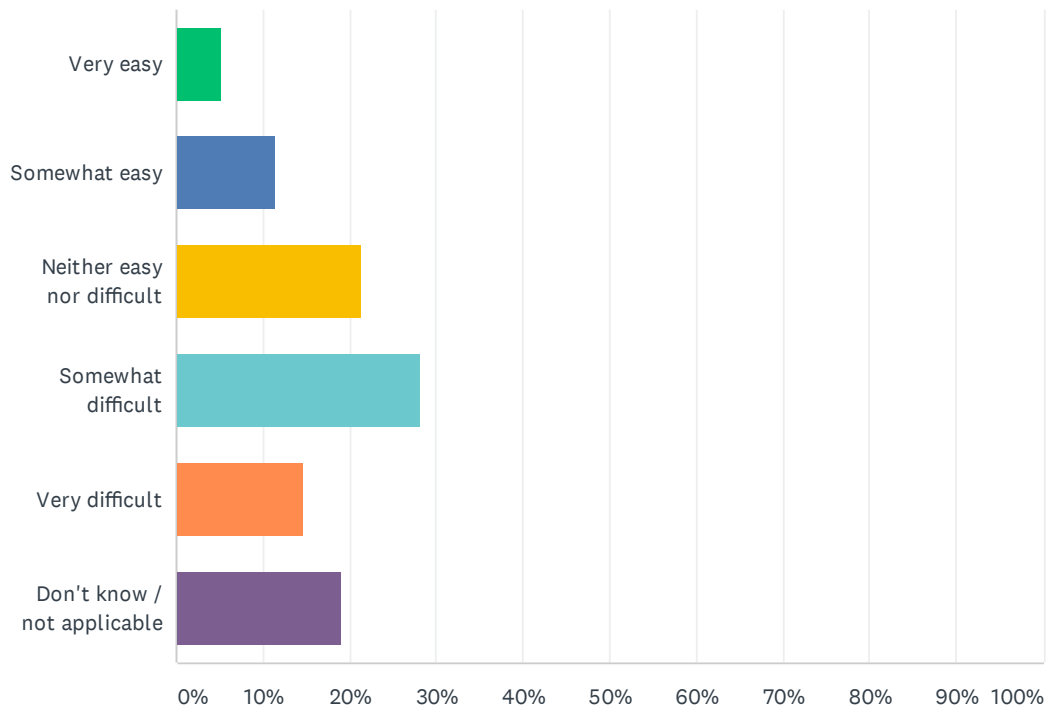
Answered: 472 Skipped: 619



ANSWER CHOICES	RESPONSES	
Very easy	7.42%	35
Somewhat easy	13.35%	63
Neither easy nor difficult	20.97%	99
Somewhat difficult	29.66%	140
Very difficult	19.49%	92
Don't know / not applicable	8.90%	42
TOTAL		472

Q25 If you were the person to sign up your practice/organisation for MTD for VAT, how did you find the sign up process?

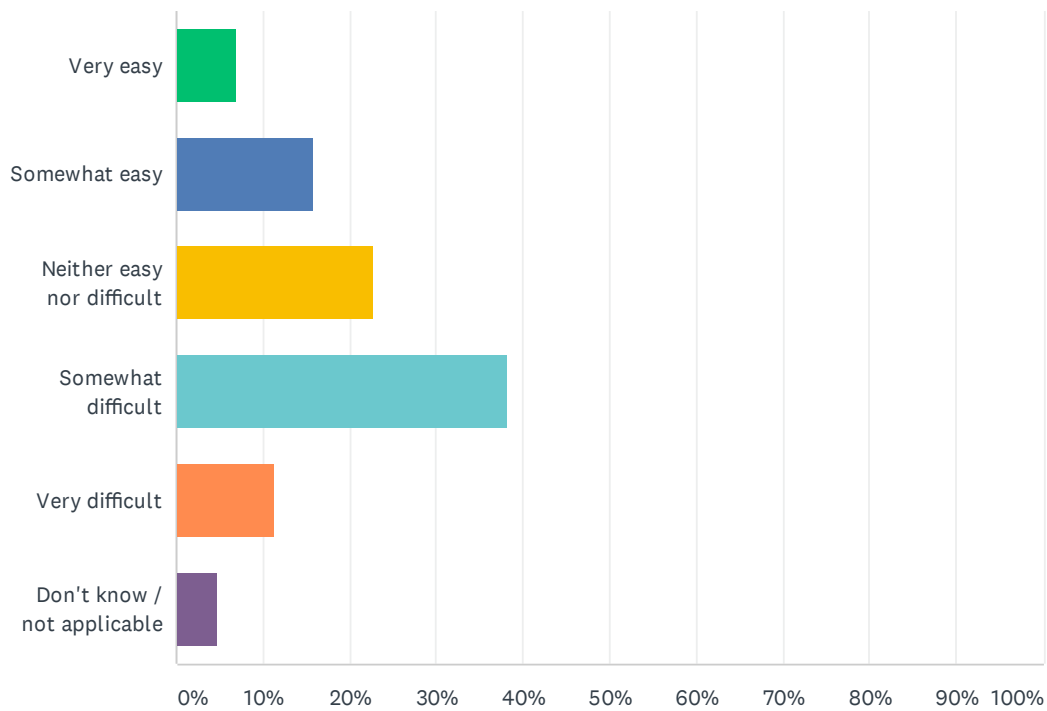
Answered: 549 Skipped: 542



ANSWER CHOICES	RESPONSES	
Very easy	5.28%	29
Somewhat easy	11.48%	63
Neither easy nor difficult	21.31%	117
Somewhat difficult	28.23%	155
Very difficult	14.57%	80
Don't know / not applicable	19.13%	105
TOTAL		549

Q26 How easy was it to sign up your clients for MTD for VAT?

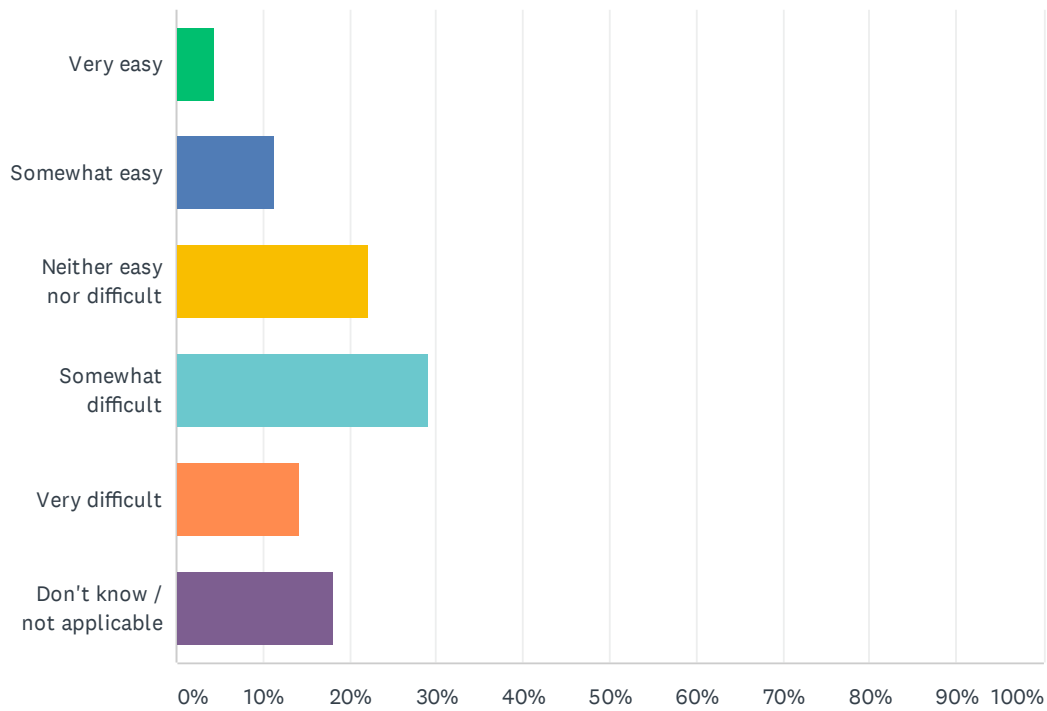
Answered: 463 Skipped: 628



ANSWER CHOICES	RESPONSES	
Very easy	6.91%	32
Somewhat easy	15.98%	74
Neither easy nor difficult	22.89%	106
Somewhat difficult	38.23%	177
Very difficult	11.23%	52
Don't know / not applicable	4.75%	22
TOTAL		463

Q27 Following on from question 26, how did / do you find the process for authorising new clients using the ASA?

Answered: 449 Skipped: 642



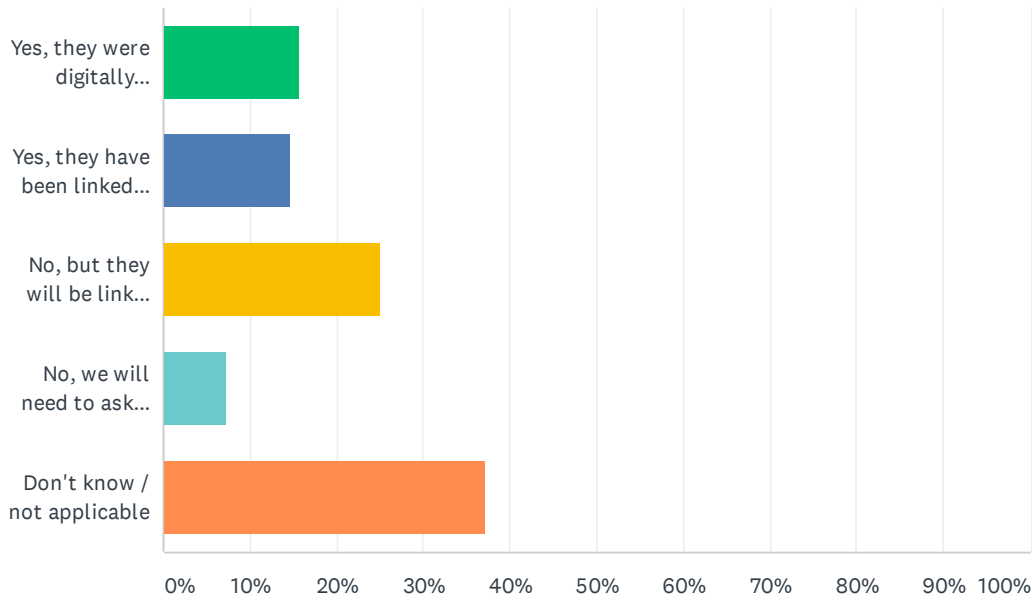
ANSWER CHOICES	RESPONSES	
Very easy	4.45%	20
Somewhat easy	11.36%	51
Neither easy nor difficult	22.27%	100
Somewhat difficult	29.18%	131
Very difficult	14.25%	64
Don't know / not applicable	18.26%	82
TOTAL		449

Q28 Please use the comment box to provide any other feedback about the ASA experience. If you have no feedback, leave the comment box blank.

Answered: 139 Skipped: 952

Q29 For those other than agents: Are all of your digital records already digitally linked?

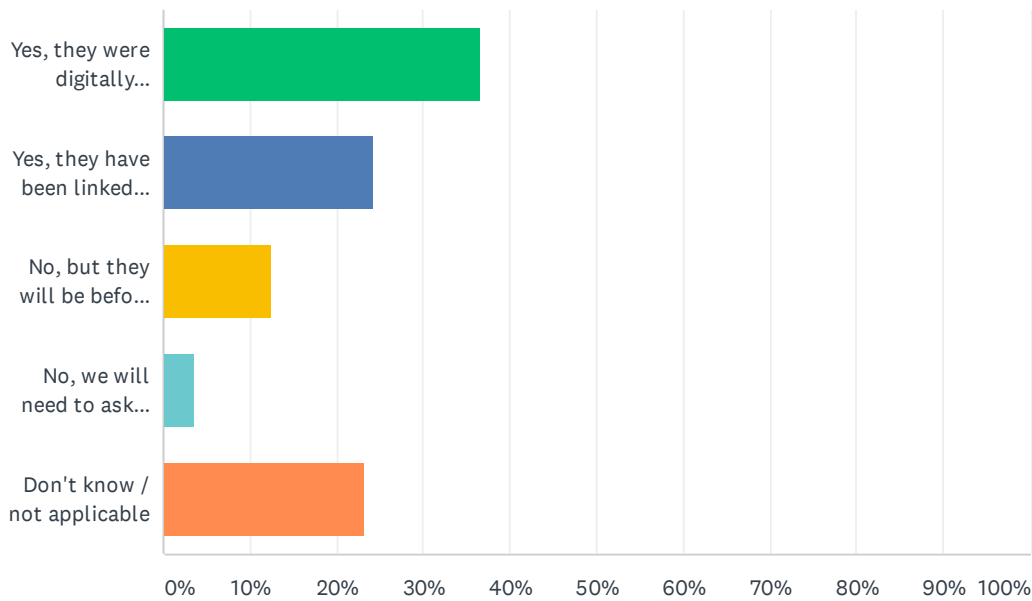
Answered: 419 Skipped: 672



ANSWER CHOICES	RESPONSES	
Yes, they were digitally linked before mandation	15.75%	66
Yes, they have been linked earlier in the soft landing period	14.56%	61
No, but they will be linked before the end of the soft landing period	25.06%	105
No, we will need to ask HMRC for an extension to the soft landing period	7.40%	31
Don't know / not applicable	37.23%	156
TOTAL		419

Q30 For agents: Are the digital records for your practice already digitally linked?

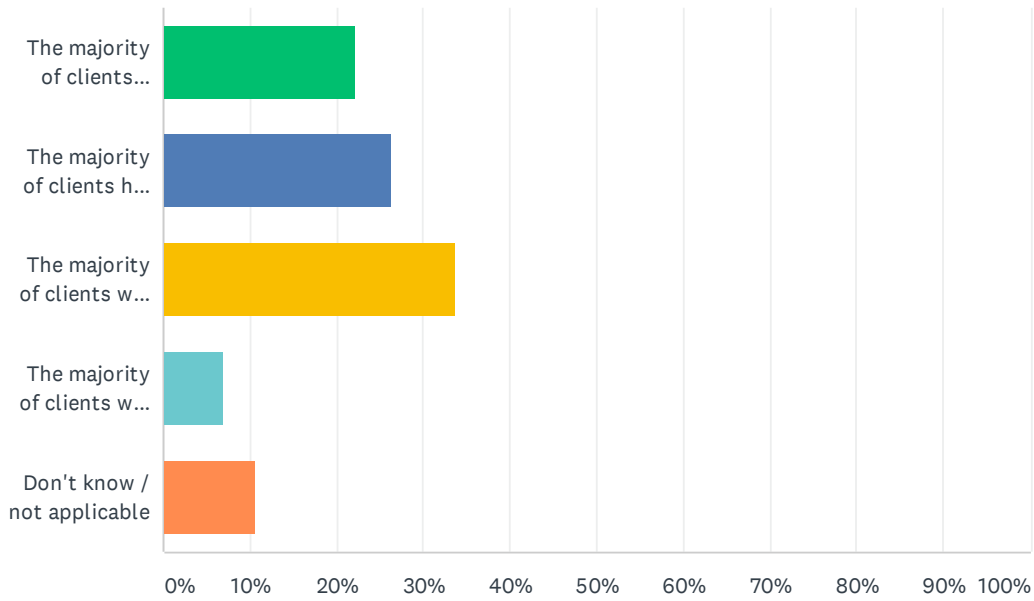
Answered: 575 Skipped: 516



ANSWER CHOICES	RESPONSES	
Yes, they were digitally linked before mandation	36.52%	210
Yes, they have been linked earlier in the soft landing period	24.35%	140
No, but they will be before the end of the soft landing period	12.52%	72
No, we will need to ask HMRC for an extension to the soft landing period	3.48%	20
Don't know / not applicable	23.13%	133
TOTAL		575

Q31 For agents: Are the digital records for your clients already digitally linked?

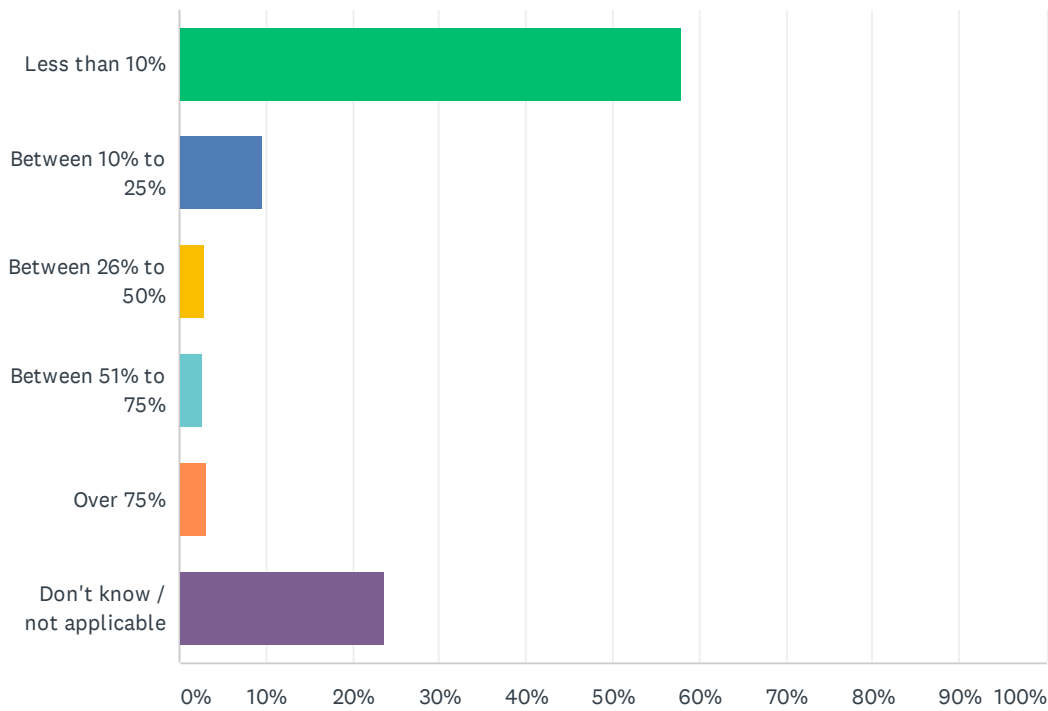
Answered: 575 Skipped: 516



ANSWER CHOICES	RESPONSES	
The majority of clients already had their accounting records digitally linked before mandate.	22.26%	128
The majority of clients had their accounting records digitally linked earlier in the soft landing period.	26.43%	152
The majority of clients will have digital links in place before the end of the soft landing period.	33.74%	194
The majority of clients will have need to request an extension of the soft landing period.	6.96%	40
Don't know / not applicable	10.61%	61
TOTAL		575

Q32 For agents: What proportion of your clients will need to seek an extension of time in order to put digital links in place?

Answered: 577 Skipped: 514



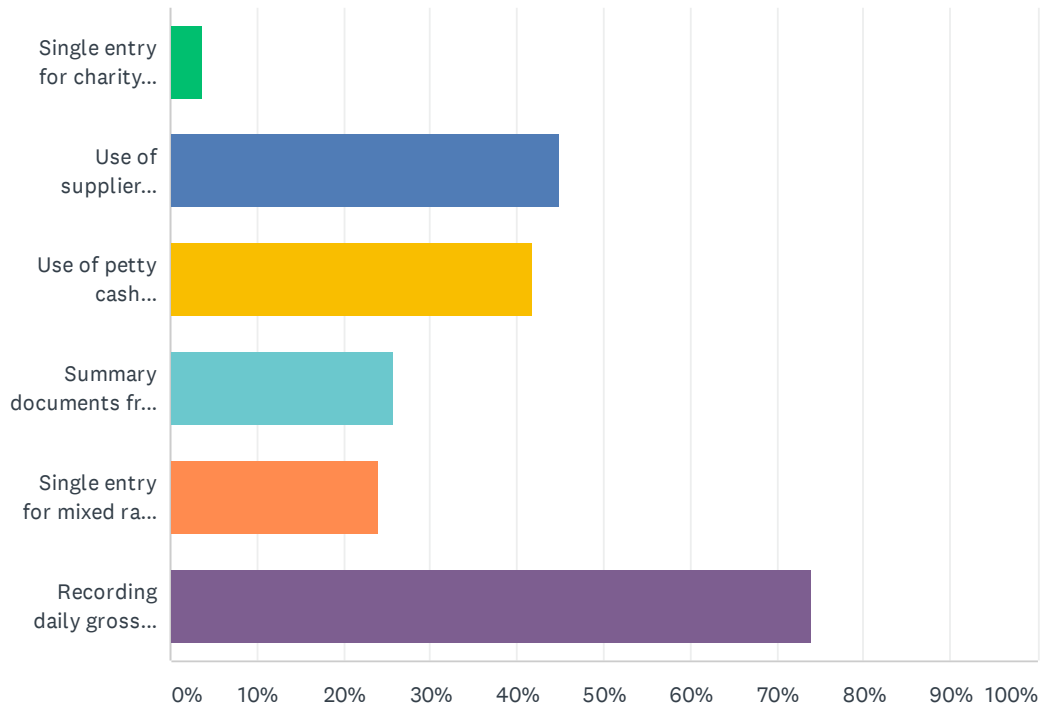
ANSWER CHOICES	RESPONSES	
Less than 10%	57.89%	334
Between 10% to 25%	9.71%	56
Between 26% to 50%	2.95%	17
Between 51% to 75%	2.77%	16
Over 75%	3.12%	18
Don't know / not applicable	23.57%	136
TOTAL		577

Q33 Please provide feedback on the reason(s) that your clients feel they cannot comply with the soft-landing deadline and require an extension? If you have no feedback, leave the box blank.

Answered: 91 Skipped: 1,000

Q34 If you or your clients use any of the simplifications/easements available, which ones are used? Tick all that apply.

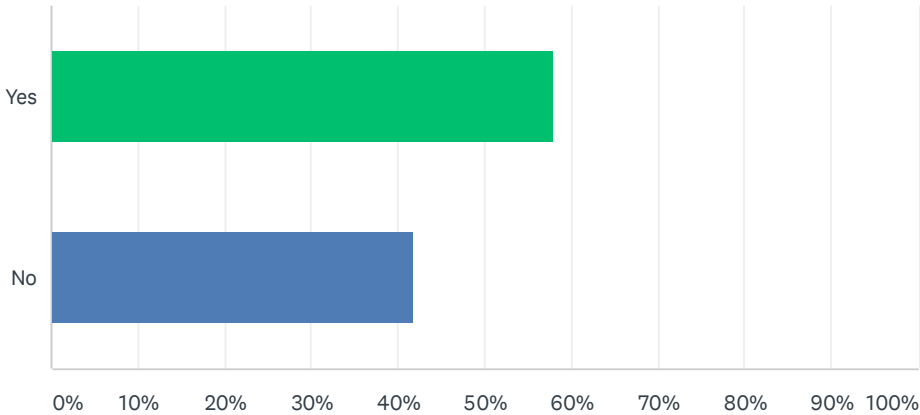
Answered: 265 Skipped: 826



ANSWER CHOICES	RESPONSES	
Single entry for charity fundraiser run by volunteers	3.77%	10
Use of supplier statements meeting the qualifying criteria	44.91%	119
Use of petty cash simplification allowing single entry for batch of costs within threshold	41.89%	111
Summary documents from third party agents	25.66%	68
Single entry for mixed rate supplies	24.15%	64
Recording daily gross takings instead of individual transactions	73.96%	196
Total Respondents: 265		

Q35 Have you or your clients experienced difficulties when digitally filing VAT returns under MTD?

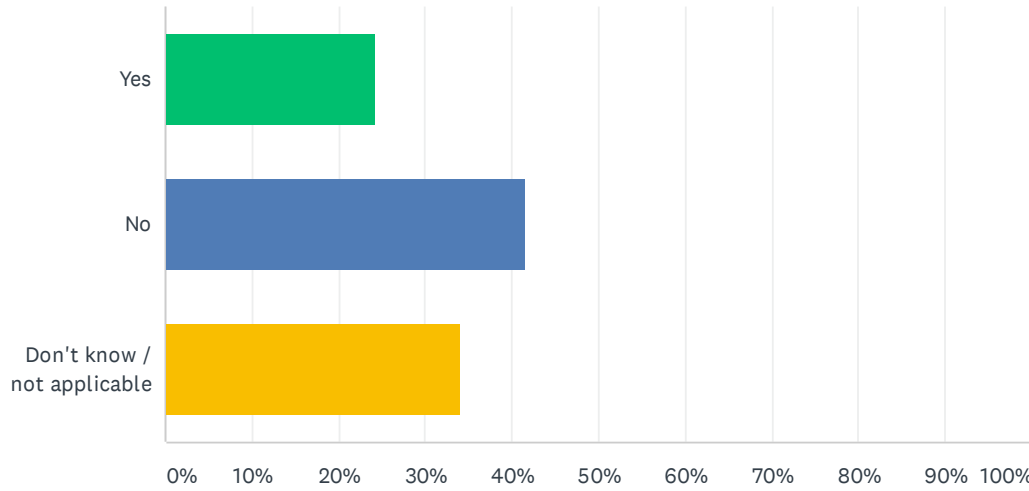
Answered: 675 Skipped: 416



ANSWER CHOICES	RESPONSES	
Yes	57.93%	391
No	41.78%	282
TOTAL		675

Q36 If you have experienced difficulties digitally filing VAT returns under MTD, did it result in receiving a letter from HMRC? (e.g. warning letter, default surcharge)

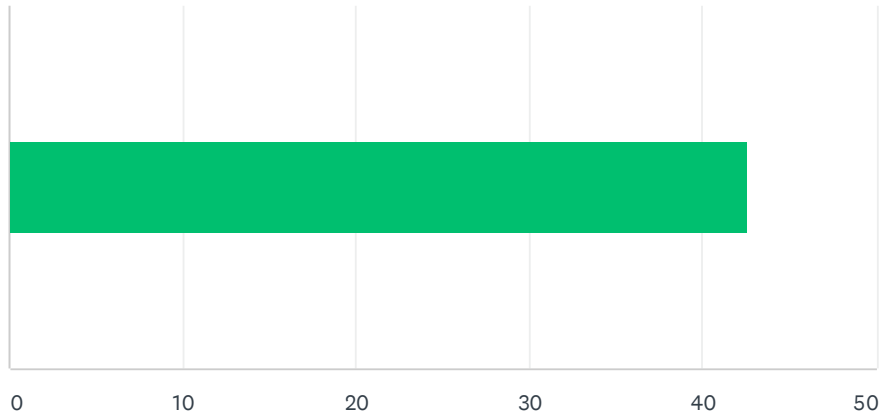
Answered: 614 Skipped: 477



ANSWER CHOICES	RESPONSES	
Yes	24.27%	149
No	41.69%	256
Don't know / not applicable	34.04%	209
TOTAL		614

Q37 For agents: What percentage of your clients use accounting software v bridging software to file their VAT returns under MTD?

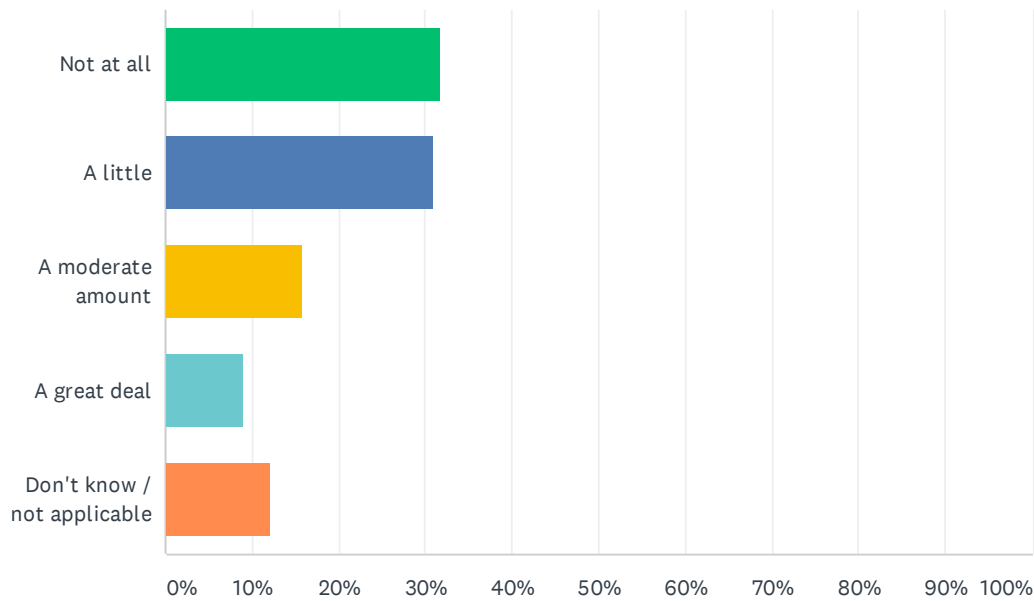
Answered: 527 Skipped: 564



ANSWER CHOICES	AVERAGE NUMBER	TOTAL NUMBER	RESPONSES
	43	22,431	527
Total Respondents: 527			

Q38 Do you find HMRC's service availability downtime impacts your use of MTD for VAT?

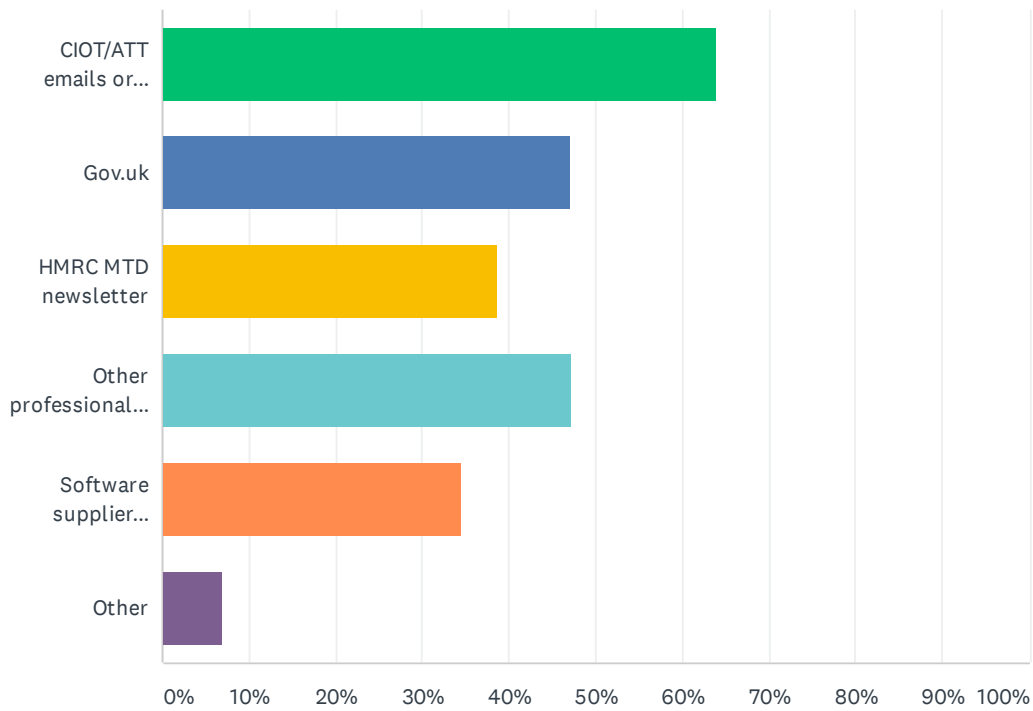
Answered: 696 Skipped: 395



ANSWER CHOICES	RESPONSES	
Not at all	31.90%	222
A little	31.03%	216
A moderate amount	15.95%	111
A great deal	8.91%	62
Don't know / not applicable	12.21%	85
TOTAL		696

Q39 Where do you normally find out about updates to MTD for VAT? Tick all that apply

Answered: 687 Skipped: 404



ANSWER CHOICES	RESPONSES	
CIOT/ATT emails or websites	64.05%	440
Gov.uk	47.16%	324
HMRC MTD newsletter	38.72%	266
Other professional/trade body website/emails	47.31%	325
Software supplier website/emails	34.50%	237
Other	6.99%	48
Total Respondents: 687		

Q40 What benefits have you found from the implementation of MTD for VAT? Please leave the comment box blank if you have no feedback.

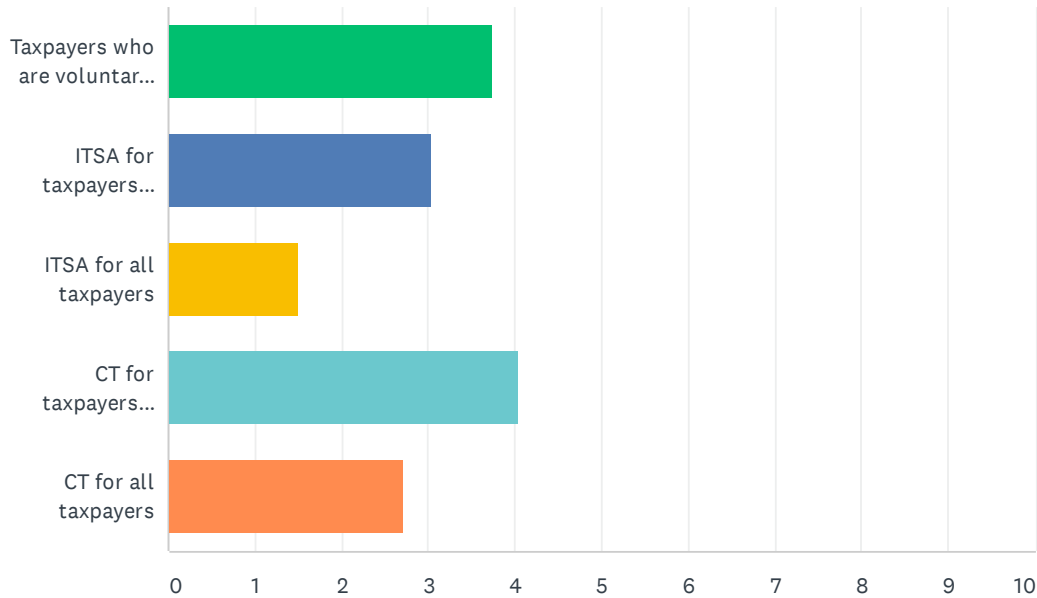
Answered: 356 Skipped: 735

Q41 Please use the free space below for any other comments on MTD for VAT. Please leave the comment box blank if you have no feedback.

Answered: 241 Skipped: 850

Q42 Irrespective of your views on the pros and cons of MTD, which do you think should be the next population to be mandated into MTD, assuming the Government decides to roll it out beyond its existing scope? Please rank from 1 (should be next to join) to 5 (should be last to join).

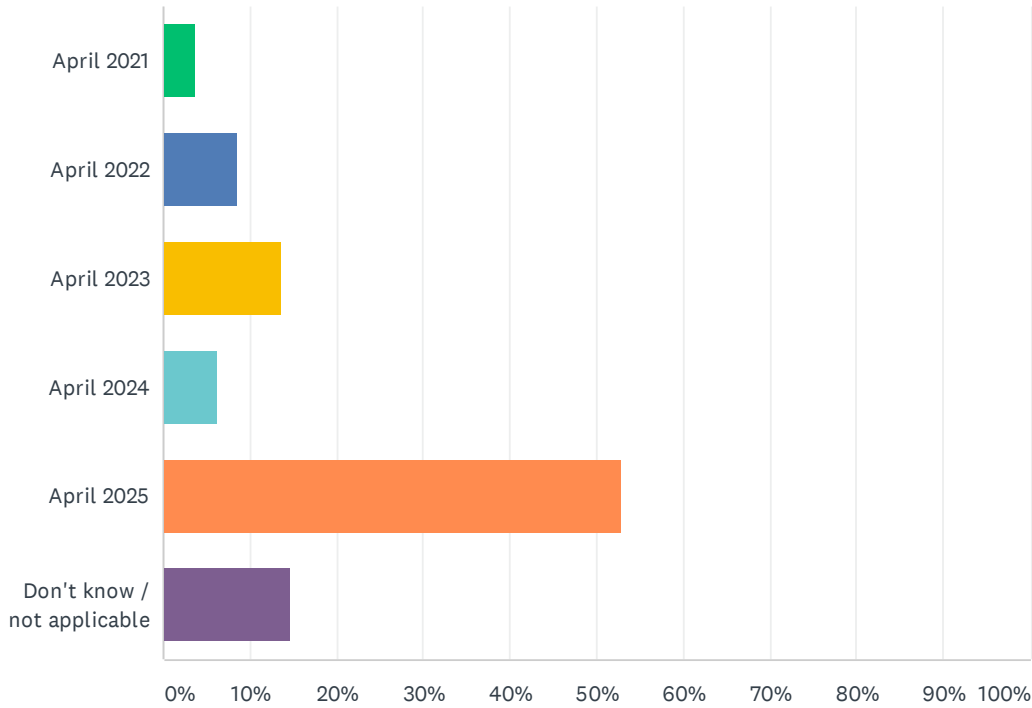
Answered: 795 Skipped: 296



	1	2	3	4	5	TOTAL	SCORE
Taxpayers who are voluntarily registered for VAT, solely for their VAT obligations	48.95% 374	8.77% 67	20.81% 159	11.65% 89	9.82% 75	764	3.75
ITSA for taxpayers already mandated for MTD for VAT	7.54% 57	28.57% 216	25.53% 193	36.38% 275	1.98% 15	756	3.03
ITSA for all taxpayers	2.76% 21	3.41% 26	9.71% 74	10.50% 80	73.62% 561	762	1.51
CT for taxpayers already mandated for MTD for VAT	39.66% 303	37.43% 286	11.78% 90	9.16% 70	1.96% 15	764	4.04
CT for all taxpayers	3.00% 23	21.80% 167	31.33% 240	30.81% 236	13.05% 100	766	2.71

**Q43 The government announced that there would be no further
mandation for taxpayers into MTD until April 2021 at the earliest. What
timeline would you suggest for the mandation into MTD for ITSA?**

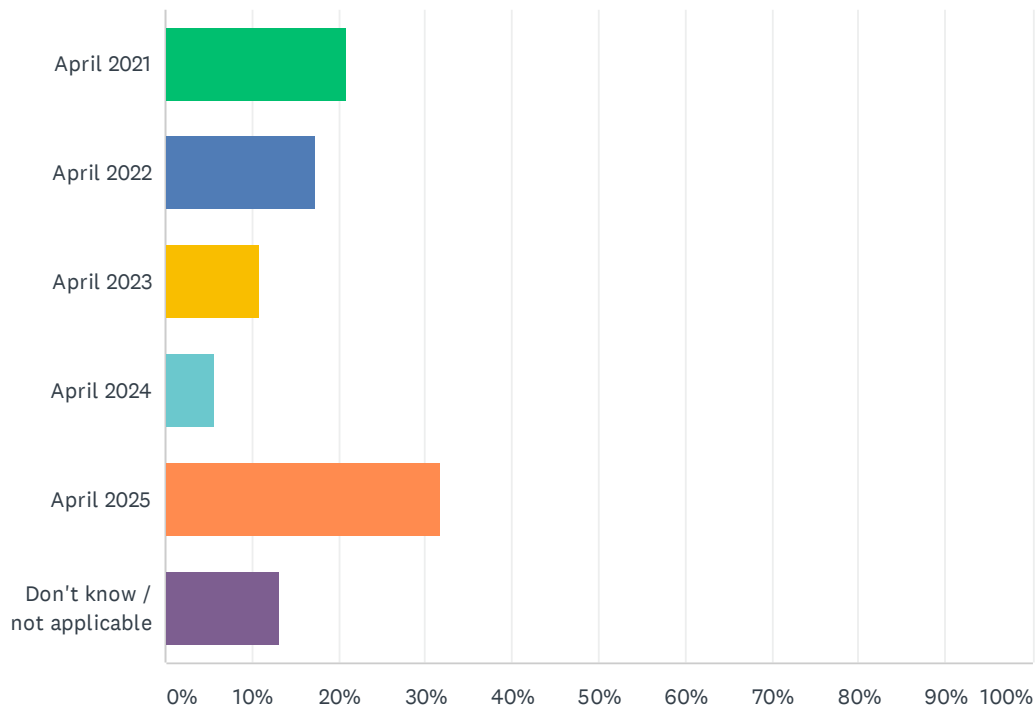
Answered: 855 Skipped: 236



ANSWER CHOICES	RESPONSES	
April 2021	3.86%	33
April 2022	8.65%	74
April 2023	13.68%	117
April 2024	6.20%	53
April 2025	52.87%	452
Don't know / not applicable	14.74%	126
TOTAL		855

Q44 What timeline would you suggest for the mandate into MTD for taxpayers who are voluntarily registered for VAT?

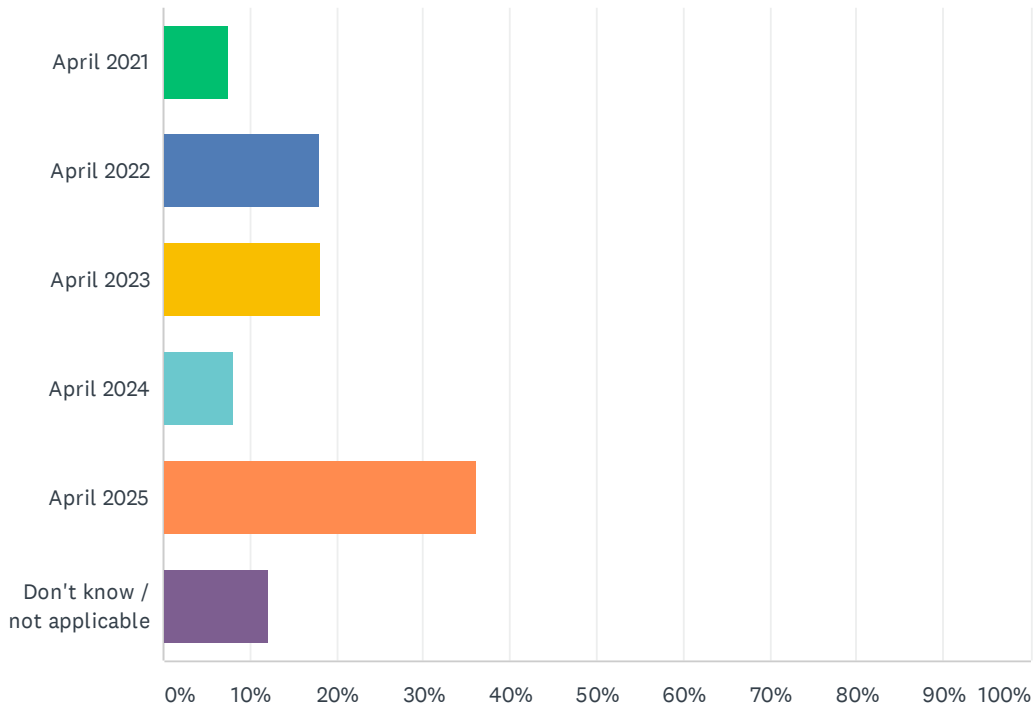
Answered: 850 Skipped: 241



ANSWER CHOICES	RESPONSES	
April 2021	20.94%	178
April 2022	17.41%	148
April 2023	10.94%	93
April 2024	5.65%	48
April 2025	31.88%	271
Don't know / not applicable	13.18%	112
TOTAL		850

Q45 What timeline would you suggest for the mandate into MTD for CT?

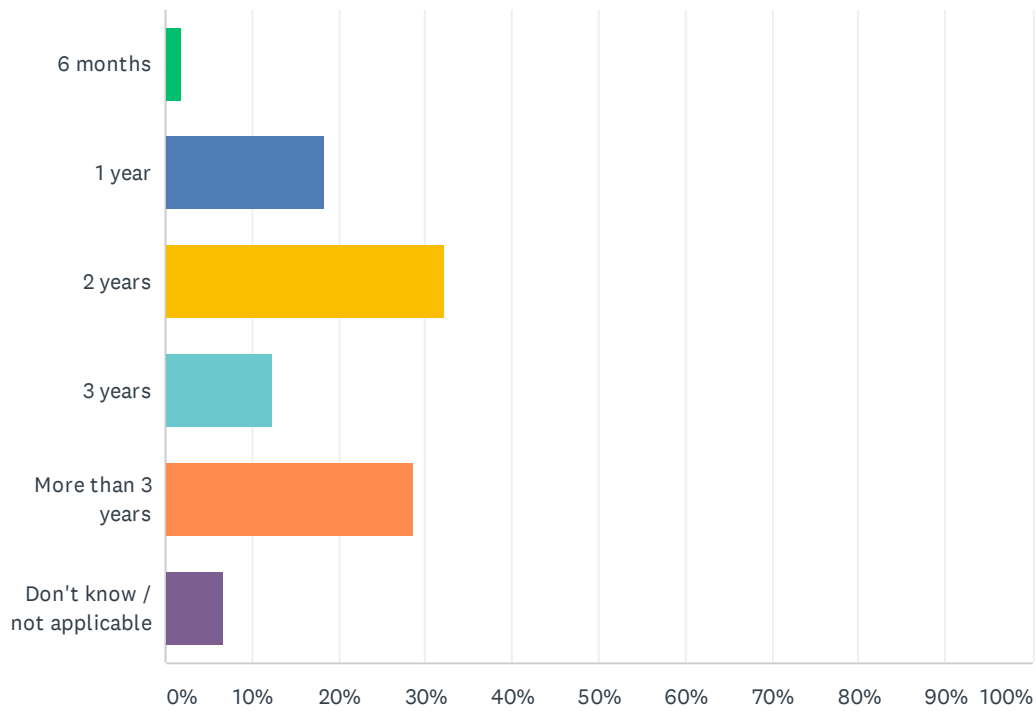
Answered: 844 Skipped: 247



ANSWER CHOICES	RESPONSES	
April 2021	7.58%	64
April 2022	17.89%	151
April 2023	18.13%	153
April 2024	8.18%	69
April 2025	36.14%	305
Don't know / not applicable	12.09%	102
TOTAL		844

Q46 How long do you think the public pilot should be running for MTD for ITSA prior to mandation?

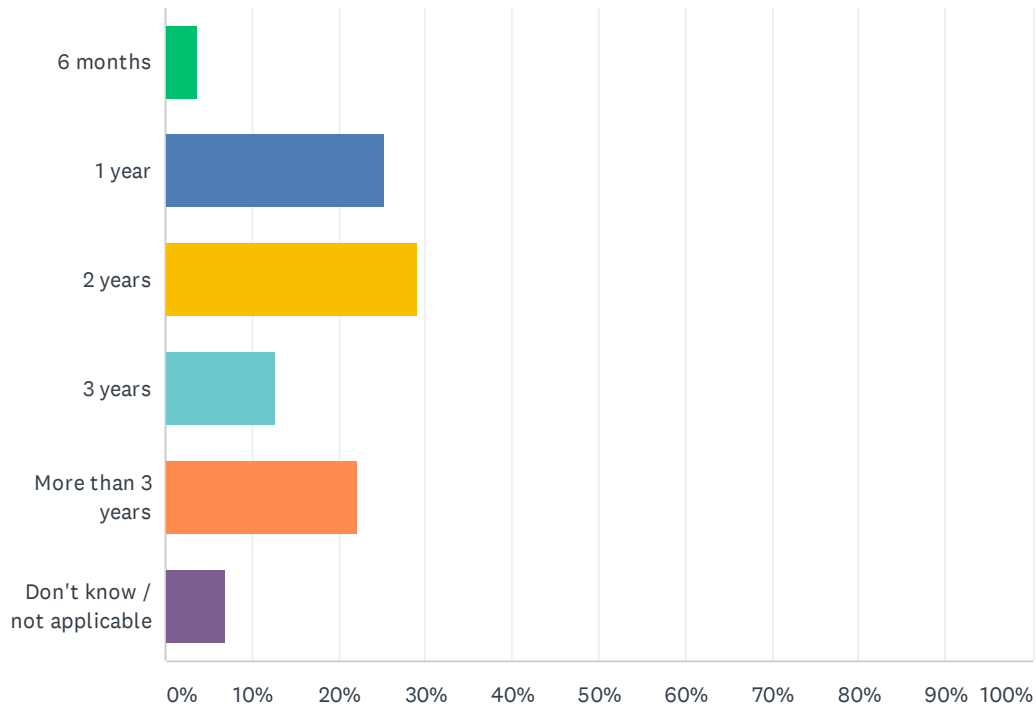
Answered: 842 Skipped: 249



ANSWER CHOICES	RESPONSES	
6 months	1.78%	15
1 year	18.41%	155
2 years	32.19%	271
3 years	12.35%	104
More than 3 years	28.62%	241
Don't know / not applicable	6.65%	56
TOTAL		842

Q47 How long do you think the public pilot should be running for MTD for CT prior to mandation?

Answered: 850 Skipped: 241



ANSWER CHOICES	RESPONSES	
6 months	3.76%	32
1 year	25.41%	216
2 years	29.06%	247
3 years	12.71%	108
More than 3 years	22.24%	189
Don't know / not applicable	6.82%	58
TOTAL		850