

FAQ: VAT registration processing queries

What happens when I have submitted my application?

If your application is correct and accurate and you have provided any supplementary information that is needed, we will begin to process it. If you complete the form incorrectly or if you have not answered all the questions on the form, we will need further information from you. We will contact you either by phone or in writing.

When will I get my VAT registration number?

We aim to process your application within 14 days of receipt. But, in some cases, it may take up to 12 weeks where additional checks are required or where we need to contact you for further information.

Why are these checks necessary?

You may be aware from media publicity that there have been a number of attacks on the VAT system where unscrupulous individuals have sought to obtain VAT registration numbers for fraudulent use, in some cases attempting to defraud the Treasury of millions of pounds. As a result we have introduced more rigorous and extensive checks on all businesses applying for registration.

Are the checks applied to ALL applications?

We have to treat all businesses fairly and equitably and it is not always possible to identify which applications are genuine and which are fraudulent without applying the range of checks we have in place. Some applications will have more detailed checks applied to them.

What should I do now?

We expect to be able to issue you with a VAT registration number in about 12 weeks but it may not take this long. **Please do not telephone us until after the 12-week period.** For security reasons, we will not be able to let you know what stage of the checking process your application has reached.

How do I account for VAT in the meantime?

You should be aware that you are required to account for and pay any VAT due from the date you are liable to be registered, not just from the date you apply for registration or from when you receive your certificate.

Although you cannot charge VAT before you are registered or show VAT as a separate item on any invoices you issue, you can change your prices to include VAT. You can do this from the date you should be registered and before you receive your Certificate of Registration. You will need to explain to your customers that you will be sending them VAT invoices later. Once you have your registration number you should send the invoices, showing VAT, within 30 days. If you have asked for voluntary registration you will need to start accounting for VAT from the registration date you asked for on your application form, as long as you actually made supplies/provided services from that date.

Thank you for your co-operation.