

## VAT

### How to Use VAT Online Services

To register to use any of the Government's online services, there is a dedicated VAT Helpline Services Desk

0845 010 8500                      Mon-Fri 8.00am-6.00pm

There are three services available

- VAT Registration – allowing a business or someone on behalf of that business to register (VAT1)
- Change of Details – allowing changes in business circumstances to be notified online and receive an acknowledgement of receipt.
- VAT returns – allowing a business to complete a return and get immediate on screen confirmation of receipt, with a unique reference number.

There are a number of advantages in filing online.

- Forms are all online and not easily lost
- Forms are acknowledged and receipts given and progress can be tracked.
- There are an extra 7 days for payment
- A possible reduction in time spent on VAT issues.

Registering for VAT online must be done by the owner/proprietor detailed on the VAT return.

#### The Registration Process

The last VAT return, and the Certificate of Registration will be needed when registering. More details can be found at [VAT Registering Online](#)

<http://www.hmrc.gov.uk>

#### Stage 1

- Businesses and Corporations
- VAT on eServices
- Login to eVAT registration service
- Sign up for online Government Account
- Complete details and set a password
- Make a note of the user ID given

## Stage 2

- Login and select Enrol for eVAT services
- Enter the information required using the 2 VAT docs above

## Stage 3

- An Activation pin will be sent, which may take 7 days
- When the pin arrives, login at **Government Gateway** and access the Services List page <http://www.gateway.gov.uk/>
- Select "Activate" link for the relevant service and enter the activation pin.
- The first Login will prompt for some memorable data to be used as additional security.

## Key Points

- The activation pin can only be used with the Government Gateway site, the HMRC and Gateway sites are NOT interconnected.
- Once enrolled online, the assumption is that no paper versions are issued.
- There are specific Terms and Conditions of use for eVAT services
- New systems will become available in the near future to allow for VAT to be paid by Direct Debit

## Paying online

VAT Notes No 3 2004, HMCE outline e-payments, and stress that the VAT Registration number MUST be used as the reference number to avoid unnecessary delays in matching payments to VAT returns.

HMCE Banking details for payment are

Account	52055000
Account name	HMCE VAT
Sort Code	10-00-00
Reference	Your VAT Registration number