

## VAT Registration – time taken

In most cases the VAT registration process takes between 10 to 14 days. Around 70% of applications are dealt with during this timescale. Mostly the remaining 30% are delayed for two reasons.

About 20 to 25% of registrations take more than 14 days because applications are incomplete, badly completed or lack some routine information. Common examples are not providing an adequate description of the trading activities, not completing all the relevant sections or not confirming the position in the business of the person making the application. These errors, and the ensuing delays whilst HMRC contact the applicant, can often be avoided by taking care when completing the application.

For around 5% of applications the registration process can take up to 10 weeks and ‘a small number take longer’. These delays are because HMRC are carrying out ‘more rigorous and extensive checks’ on the applicant. All this is intended to sift out fraudulent applications. Applicants subjected to this vetting process are informed by letter at the outset.

This information is from reports which HMRC makes to the Joint VAT Consultative Committee (JVCC). The minutes of these meetings are available on HMRC’s website.