



Beginner's guide to signing up to use the VAT Online service

You'll find this guide useful if you're a VAT customer who hasn't yet signed up to use the HM Revenue & Customs (HMRC) VAT Online service and would like some help to do this.

Before you can submit your VAT Return online you must:

- register for HMRC Online Services
- enrol (that is, to sign up) for the VAT Online service

You only need to go through the registration and enrolment process once. You need to do this whether you use the free HMRC VAT Online service or if you choose to use commercially available software.

When you enrol for the VAT Online service, you'll be given a User ID and asked to create a password. Make a note of these and keep them safe as you'll need both of them every time you login to use the online service. Once you've got your User ID and created a password, you can submit a VAT Return online straightaway if one is due. Once you've finished the enrolment process, you'll also be able to set up an email reminder so that HMRC can let you know when your next online return is due.

To use other features of the VAT Online service, such as changing your VAT registration details, you need to 'activate' or switch on, this part of the service. HMRC will automatically send you an Activation PIN (sometimes referred to as an activation code) through the post on the day you sign up for VAT Online. You only need to use the PIN once, but it must be used within 28 calendar days of the date of issue.

Preparation

To register and enrol for VAT Online services, you will need the following five pieces of information about your business:

1. VAT registration number
2. the postcode of your principal place of business
3. date of registration for VAT
4. the final month of the last VAT Return you submitted (eg if you submitted a return for period October to December, the date you use is December)
5. the box 5 figure on the last VAT Return you submitted (that is, the net VAT due or repayable)

The first three pieces of information are on your certificate of VAT registration, the VAT4 (your registration date is called the 'effective' date of registration on the VAT4). The registration date is also printed on the letter dated February 2012, notifying businesses that they must submit online returns and pay electronically.

[Email HMRC for your effective date of registration \(EDR\)](#)

Don't worry if you haven't submitted a VAT Return yet – you can still enrol for the VAT Online service. When you get to step 5 of the process detailed later on, we'll tell you what to put in instead of the 'final month' and 'box 5 figure'.

Register and enrol

The following section gives a step-by-step instruction on how to register and enrol if you have not yet signed up to HMRC's online services, with a few sample screens to show you how this works.

First go to www.online.hmrc.gov.uk

The screenshot shows the 'Welcome to Online Services' page. It is divided into two main sections: 'Existing users' and 'New users'.
Existing users: This section contains instructions for users who are already signed up. It includes a 'Please note: Fields are not case sensitive.' and two input fields for 'User ID' and 'Password', each with a question mark icon. A 'Login' button is positioned below the password field. A list of links is provided below the login fields:

- [Digital Certificate user](#)
- [Lost User ID?](#)
- [Lost password?](#)
- [Lost or expired Activation PIN?](#)

A note at the bottom of this section states: 'If you have lost both your User ID and password please contact the HM Revenue & Customs (HMRC) [Online Services Helpdesk](#).'

New users: This section is for users who need to register. It includes a 'Register' button and a list of links:

- [Digital Certificate user](#)
- [Frequently Asked Questions \(FAQs\)](#)
- [Computer requirements](#)
- [View a demo of our services](#)
- [Registration and Enrolment process](#)

At the bottom of the page, there is a 'News' section.

Click on the '[Register](#)' button at the right-hand side of the page.

On the '[Registration – What would you like to do?](#)' page, click on the '[Sign up for HMRC Online services](#)' link in the '[Already registered for HMRC taxes](#)' section. You'll then be taken to the next page called '[New user](#)'.

On the '[New User](#)' page, click on either of the following:

- 'Individual' (if you are self-employed)
- 'Organisation' (if you are an employer, contractor, partnership, a limited company or trust)

The next page lists all the online services you can use, as an individual or organisation. On the screenshot shown overleaf, we have assumed you have clicked on 'Organisation' – but it would look very similar if you had clicked on 'Individual'.

New user

Please **select the services** you wish to use.

Organisation

- | | |
|---|---|
| <input type="checkbox"/> Construction Industry Scheme (CIS) | <input type="checkbox"/> Self Assessment (SA) for Partnerships |
| <input type="checkbox"/> Corporation Tax (CT) | <input type="checkbox"/> Self Assessment (SA) for Trusts |
| <input type="checkbox"/> Duty Deferment Electronic Statements (DDES) | <input type="checkbox"/> Site content tools |
| <input type="checkbox"/> electronic Binding Tariff Information (eBTI) | <input type="checkbox"/> Stamp Taxes |
| <input type="checkbox"/> Excise Movement and Control System (EMCS) | <input type="checkbox"/> Tied Oils Enquiry Service |
| <input type="checkbox"/> Import Control System (ICS) | <input checked="" type="checkbox"/> VAT (submit return or change details) |
| <input type="checkbox"/> New Computerised Transit System (NCTS) | <input type="checkbox"/> VAT EC Sales List (ECSL) |
| <input type="checkbox"/> PAYE for Employers | <input type="checkbox"/> VAT EU Refunds |
| <input type="checkbox"/> Rebated Oils Enquiry Service | <input type="checkbox"/> VAT Registration |
| <input type="checkbox"/> Self Assessment (SA) | <input type="checkbox"/> VAT Reverse Charge Sales List (RCSL) |

Other services

If you are not an organisation wishing to register, please choose one of the options below.

- [▶ Individual](#)
- [▶ Pensions](#)
- [▶ Agent](#)

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Tick the box next to the entry on the list marked 'VAT (submit return or change details)', then click on 'Next' at the bottom right-hand side of the page. This takes you to the 'What you need to enrol' page, which lists the information you need to have to hand to complete the enrolment process. (This information is also listed in the 'Preparation' section of this guide.)

Click 'Next' at the bottom right-hand side of the page.

You will then see an overview of the registration and enrolment process.

Registration and Enrolment



When you reach step four HM Revenue & Customs (HMRC) will display your User ID. **You must make a note of this** and keep it safe, as you will need it every time you log in to use HMRC Online Services. **It will not be displayed again.**

- One Activation Code per service, if applicable, will be sent to you by post. Your Activation Code can take up to a week to arrive and if you are overseas it may take a little longer. The envelope will be marked 'Government Gateway'.
- You'll need the Activation Code to use some - but not all - HMRC Online Services. The Submit a VAT return and Reverse Charge Sales List online services are automatically activated.
- You must activate your service(s) within 28 days of the date shown on the letter or the code will expire and you'll have to request a new one.

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Next

Click on 'Next' to begin the process of registration and enrolment.

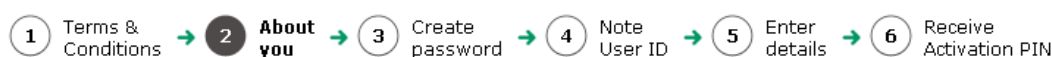
The term 'registration' used here means signing up to use HMRC Online Services - it does not mean registering your business for VAT.

Step 1 Terms & conditions

You must confirm that you have read HMRC's terms and conditions before you can enrol for HMRC Online Services. Follow the '[View Terms and Conditions](#)' link which opens up a new window in which the terms and conditions are set out. Once you have read them, close the text by clicking on the X ('close' button) in the top right-hand corner of the page. To proceed, tick the box (that is, click into the box) next to '[Please confirm that you have read the terms and conditions](#)', then click 'Next', at the bottom right-hand side of the page.

This then takes you to the next screen shown below.

Step 2 About you



Step 2 - About you

Registration for Organisation

* indicates required information

Please note: Fields are not case sensitive.

Full name: * ?

Email address: ?

Confirm email address:

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You need to type in the full business name in the first field. If you have an email address and are happy to provide it to HMRC, please do so in the '[Email address](#)' field and again in the '[Confirm email address](#)' field. Then click 'Next'.

Please note: HMRC recommends that you do provide an email address even though this isn't a required field. The email address provided here will be used to:

- confirm (from the Government Gateway) that your Online Government Account has been set up.
- send you a replacement User ID or password (if you lose or misplace either one) rather than sending them to you through the post.

If you want HMRC to send you an email reminder to let you know when your VAT Returns are due, you have to do this separately. If you want to set up the email reminder facility -**which HMRC strongly recommends you do as you won't get a prompt otherwise** - you can do this from the '[At a glance](#)' page when you have completed the enrolment process.

Step 3 Create password

When creating your password it's important that you choose one you can remember easily. It must be between eight and twelve characters (letters and numbers), contain at least one number (0-9), contain at least one letter (a-z), and not contain the word 'password'. Make a note of it, and keep it **secure**. Then click 'Next' at the bottom right-hand side of the screen, which takes you to step 4.

Step 4 Note User ID

This explains that you have now been set up with an Online Government Account and your unique User ID for that account is shown on screen.

Please make a note of your User ID and keep it safe as you will need it, along with the password you have created, every time you use the VAT Online service

Then click 'Next' at the bottom right-hand side of the screen, which takes you to step 5.

Step 5 Enter details

On this screen - shown below - you should enter the five pieces of information about your business (listed in the 'Preparation' section above) to complete the enrolment process for the VAT Online service.



Step 5 - Enter details

Enrol for VAT

To enrol for VAT, please enter the required information below, then click the 'Next' button to proceed.

Please note: This service is only available to VAT registered businesses.

* indicates required information

Please note: Fields are not case sensitive. Please enter values in pounds sterling, including pence.

VAT Registration Number: * ?
eg 123456789

Principal Place of Business postcode: * ?
eg AB12 3YZ

Date of registration for VAT: * ?
eg dd/mm/yyyy

Final month of last VAT return submitted: * ?

Box 5 figure on last VAT return submitted: * ?
eg 1000.00

Next

You must complete all five boxes. If you haven't yet submitted a VAT Return, select N/A from the drop-down box for 'Final month of last VAT Return submitted' and then enter 0.00 for 'Box 5 figure on last VAT Return submitted'. If you don't have a UK postcode and you receive VAT Returns and other correspondence from the HMRC office in Aberdeen, please use the postcode AB10 1ZP. If you are based in the Channel Islands, use your own postcode.

Once you've completed all 5 boxes, click 'Next' on the bottom right-hand side of the page, which takes you to step 6.

Step 6 Registration and enrolment summary: Receive Activation PIN

This page lets you know if you've successfully registered and enrolled for the VAT Online service.

You do **not** need an Activation PIN to submit your VAT Returns online.

You will receive an Activation PIN in the post to use if you need to tell HMRC about any changes to the VAT registered business, such as a change of address. Look out for the envelope marked "Government Gateway".

Please note: you must use the PIN within 28 calendar days of the date of the letter or it will expire and you'll have to request a new one, online.

Click 'Next' and you will be taken to the 'Your HMRC services' page. If your VAT Return is due, you can complete it online straightaway.

Submitting your VAT Return online

If you intend to use HMRC's free VAT Online service read the **Beginner's guide to completing your VAT Return online** at www.hmrc.gov.uk/vatonlinereturn for some extra help when submitting your VAT Return online for the first time.

If you decide to use commercially available software, you will need to speak to your software company about how to complete your VAT Return and what to do if you need any further help.