Five checks before your VAT return

One run through a period's purchase invoices, receipts and credit notes. Print one sheet for each return, and keep it with the period's papers.

Based on VAT Notice 700, sections 10, 16, 17, 18 and 19. A tick with no section number beside it is good practice. Checked against gov.uk on 5 November 2026.

Client or business _____ VAT period _____ Checked by _____ Date _____

1 The supplier's VAT number

- [ ] It is on the invoice itself, not only on a remittance slip or a website 16.3.1
- [ ] It fits the pattern for its country. In the UK, most are GB and 9 digits, and branch traders GB and 12. A business trading goods between Northern Ireland and the EU puts XI before its UK number 725 16.18
- [ ] It is on the register, under the name you expect 19.5.1

TO CHECK

UK numbers at gov.uk/check-uk-vat-number, EU numbers through VIES. Or use noticedesk.co.uk/vat-number-checker.

2 Till receipts and short invoices over £250

- [ ] Pull out anything relying on the simplified rules with a total over £250, including VAT 16.6
- [ ] Those at £250 or less show the supplier's name, address and VAT number, the time of supply, a description, and the rate and VAT-inclusive total 16.6.1

IF OVER

Ask for a full VAT invoice, or a modified VAT invoice showing VAT-inclusive values.

3 Credit notes

- [ ] It gives the number and date of the original VAT invoice 18.2.3
- [ ] It shows the rate and amount of VAT credited, in sterling 18.2.3
- [ ] The VAT rate is the one in force at the tax point of the original supply 18.2.5
- [ ] It is held with the invoice it corrects (good practice)

WATCH FOR

A note marked "This is not a credit note for VAT" carries no VAT adjustment, though your records still change. No original invoice named: you must be able to satisfy HMRC another way.

4 Duplicates

- [ ] The same invoice number from the same supplier appears once
- [ ] Sort by VAT number too: one supplier can bill under two names
- [ ] Re-sent PDFs, statements and pro-formas are not in the pile as invoices 17.3

GOOD PRACTICE

This one is not a rule in the Notice. A credit note that quotes its invoice's number is not a duplicate.

5 Do the figures add up?

- [ ] Net plus VAT equals the total
- [ ] The lines add up to the subtotal
- [ ] The total VAT is stated, in sterling 16.3.1
- [ ] Where VAT can be reclaimed in full, the figure entered is the VAT shown on the invoice 10.4.2

IF NOT

Delivery or rounding can explain a small gap. Anything else goes back to the supplier.

Still waiting on a supplier when the return is due?

1 **Ask first.** If you do not hold a valid VAT invoice, the first thing to do is go back to the supplier and request one. 19.5.3

2 **Claim it when it arrives.** If you cannot claim input tax in the normal period because you do not hold the evidence, claim it on the return for the period in which you receive it. 10.5

Keep them findable

Invoices must be kept so that, given the invoice date and the supplier's name, they can be easily presented to HMRC on request. 19.5.1

Waiting on suppliers

Supplier	Document no.	What is missing	Asked on	Received

Have most of this done as documents arrive

NoticeDesk runs 16 compliance checks on every document, and a 17th on credit notes and on receipts. They look at the VAT number, the £250 limit, credit notes and the figures, and a register lookup that cannot finish says unverified. It advises, you decide what to reclaim.

Try it with a 7-day free trial on Bronze and Silver. Card required, £0 today. Cancel during the 7 days and you are never billed. Plans from £19 a month + VAT.

noticedesk.co.uk/before-you-file-vat-checklist

More on the rule: noticedesk.co.uk/blog/missing-vat-number-input-tax

Source: HMRC, VAT Notice 700 (The VAT guide), sections 10.4.2, 10.5, 16.3.1, 16.6, 17.3, 18.2.3, 18.2.5 and 19.5, at gov.uk/guidance/vat-guide-notice-700. VAT Notice 725, section 16.18, at gov.uk/guidance/vat-on-movements-of-goods-between-northern-ireland-and-the-eu. Check a UK VAT number, at gov.uk/check-uk-vat-number. Checked against gov.uk on 5 November 2026. General information, not tax advice: the authoritative text is on gov.uk, so check it for your circumstances. NoticeDesk is independent software. It is not affiliated with HM Revenue & Customs, and is not recognised, approved, accredited or endorsed by HMRC. It checks documents against HMRC's published guidance and uses HMRC's Check a UK VAT number service. NoticeDesk Ltd, company no. 17383909 (England & Wales).