

Validation tool for EU VAT registration numbers



Using the tool

You have bought access to PwC's tool for validation of EU VAT registration numbers. This tool makes it easy and quick for you to validate the VAT registration numbers of all your EU customers. At the same time, name and address relating to the VAT registration number are matched with the information you have in your debtor file. All information is retrieved from the VIES database: http://ec.europa.eu/taxation_customs/vies/

Below, we give you further instructions on how to use the tool.

Step 1 – Get the tool

- Open the website www.pwc.dk/momsvalidering
- Log in using your username and the assigned password
- Press “Download Excel template here”
- You will be asked whether to open or save the file
Press “save” to save the file on your computer
- Open the file from the chosen location and proceed to step 2

Step 3 – Validation

- Return to the website www.pwc.dk/momsvalidering
- Press “Browse” under step 3 and select the completed Excel spreadsheet from the chosen location
- Press “Validate” under step 4
- The validation is made and you can close the website
- When the validation has been performed, a completed Excel spreadsheet will be sent to the e-mail address attached to your login. Some time may pass before this e-mail is delivered as the information is to be retrieved from the VIES database (Note! Do not attempt to upload a new Excel spreadsheet until you receive the e-mail)
- Save the Excel spreadsheet on the computer

Step 2 – Complete the tool (the Excel spreadsheet)

The tool includes six sheets (see below) each with its own function. In this step, it is only the sheets “Front page” and “Debtors” which are to be filled in. The others will be filled in automatically.

- Enter the company’s (your) name and CVR No as well as today’s date into the sheet “Front page”
- Proceed to the sheet “Debtors”
- Enter the EU VAT registration numbers with country code in front (eg DK12345678) as well as the name and address of your EU debtors. This entry may at advantage be made by extracting data from the debtor module of your finance system using the copy/paste function
- Save the Excel spreadsheet on the computer

Step 4 – Review of the validated EU VAT registration numbers

- The tool has now verified the entered EU VAT registration numbers and distributed them in the sheets “Valid VAT reg. Nos”, “German and Spanish VAT reg. Nos” and “Name match” (see the Excel spreadsheet).
- The sheet “Valid VAT reg. Nos” shows all the VAT registration numbers which the tool has been able to approve in the VIES database. This information need not be further checked.
- The sheet “Invalid VAT reg. Nos” shows the VAT registration numbers which cannot be verified as valid in the VIES database. Please check whether the VAT registration numbers have been correctly entered. If the numbers entered are correct, you should contact the buyer in order to clarify why the number is invalid. If this is not possible, Danish VAT should basically be charged.
- The sheet “German and Spanish VAT reg. Nos” shows the VAT registration numbers of customers from these two countries as the VIES database cannot automatically provide their names and addresses. Therefore, the tool can only validate whether the numbers are valid or invalid:
 - German VAT registration numbers: The VIES database does not contain information on names and addresses of German VAT registration numbers. In order to make sure that the validated number belongs to your German customer, you should therefore obtain other documentation of the German customer’s name and address – eg a copy of the German registration certificate of the customer.
 - Spanish VAT registration numbers: The VIES database does however contain information on names and addresses of Spanish VAT registration numbers, but such information is not automatically provided by the database. Therefore, manual procedures are required in respect of Spanish numbers. By entering the VAT registration number, name and address of the Spanish customer at the VIES website, you will be informed whether there is a match.
- The sheet “Name match” shows all the valid VAT registration numbers for which the name and address do not match the recordings of your debtor module (the tool allows for minor differences). You may not have the correct customer information or the VAT registration number does not belong to the customer. Therefore, we recommend that a review of these numbers be made to ensure that they belong to the customer(s) with whom you are trading.