

## Deloitte EU VAT Identification Tool (EVI Tool)



**Deloitte's EVI application (EU VAT-number Identification) allows companies to validate the VAT number, name and address of its customers and suppliers in batch. This validation is performed based on the information available in the database of the EU Commission (i.e. the VIES website).**

VAT numbers are of high importance when doing cross border business. For cross border supplies of goods, the validity of the VAT number as well as the corresponding name and address of your counterparty are some of the conditions that have to be met in order for the supply to be exempt from local VAT. If a valid VAT number of your client is not available for a supply of goods or a service or when there is doubt about the identity of your customer, the tax authorities can reject the applied VAT exemption, as well as apply late payment interests and penalties up to 200% of the corresponding VAT amount.

Entering a wrong, invalid or even no VAT number into your master data when setting up new clients or suppliers can happen. Even when taking measures to ensure that you are keying in a correct VAT number in your master data today, this does not guarantee the validity of this VAT number tomorrow!

As of 1 January 2012, the requirements for maintaining and verifying your customer master data correctly will be further extended. After this date you will be obliged not only to have the correct VAT number of your customer validated, but also to have validated the correct name and address. When using the EVI application to check your customers VAT number, name and address, we will provide you with:

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**Doing business involves risks.  
Doing business cross border  
involves higher risks!**

1. An overview showing which VAT numbers are valid, invalid or incomplete.
2. A report showing the name and address of your customers as recorded in the VIES system in order for your system to be up to date and compliant with the new legislation provided this information is available in the VIES database.

### Why check VAT numbers?

- To issue correct invoices
- To perform and report transactions correctly
- To submit correct EU Sales and Purchase Listings
- To have proof that a given VAT number is/was valid and belongs to your customer/supplier (name and address validation)

### What happens in case checks are not performed?

- Assessment of VAT because exemption is not accepted
- Increased with interests & penalties
- Additional administrative costs
- Risk of additional, time consuming, audits by tax authorities

### Approach

- Extract ERP master data into a standard template
- Load the prepared file into the EVI application
- Run the EVI application, connecting to the VIES database
- Provide a summary and detailed report of valid & invalid VAT numbers including consultation number, with name and address

## Contacts

### For more information, please contact:

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