

This article explains how you can create invoices when you have registered for VAT, but you're still awaiting your VAT number to be issued

Invoicing

VAT

Last updated 13 June 2025

When you first register for VAT, you may have a period where you have applied to be VAT registered from a certain date, but this date may pass/have passed, and you're still yet to receive a VAT number by HMRC. This is a very common scenario as it can take up to 40 working days for HMRC to issue your VAT number.

When you find yourself in this scenario - the likely question you'll have is: how do I invoice my clients during this period? We'll answer this in this article.

Including an Uplift for VAT & Sending an Updated Invoice Once Your VAT Number Is Received:

The best option, if your client allows, is to simply increase what you are invoicing in line with the VAT that you would have charged. So for example, if you need to invoice £1,000, you would invoice your client £1,200, but also inform them the reason for this increase is due to your VAT registration being in progress. Then, once your VAT number is received, you can re-issue the invoice, with the VAT number on it and a line for VAT.

You would do this in Mighty by first raising an invoice for the amount that would be charged inclusive of VAT. It's important to not actually charge VAT, as shown in the screenshot below, so the VAT rate selected can be 'No VAT', but you can add in a second line for the VAT that *will* be charged (as shown in the first yellow border). You can use the message box at the bottom to confirm the reasoning for this (as shown in the second yellow border), but it would be wise to get agreement from your client on this beforehand:

Sales Invoice

Customer *

Test

X v

Customer email

Email

Invoice Date *

13/08/2024

Payment Due Date

12/09/2024

PO / Order Number ⓘ

PO / Order Number

SERVICE (OPTIONAL)	DESCRIPTION *	QTY *	UNIT PRICE *	VAT RATE *	SUBTOTAL	ACTION
Technical Day R... v	Technical Day Rate for Dummy Project (05/08 - 09/08)	2	500	No VAT v	£ 1,000.00	
v	VAT to be charged	1	200	No VAT v	£ 200.00	
Add new line					Subtotal	£ 1,200.00
					VAT	£ 0.00
					Total	£ 1,200.00

Message on your invoice

Please note - I am awaiting my VAT registration, so I have uplifted the invoice by 20% to recover the VAT and will send an updated invoice once my VAT number is received.

Then, once your VAT number is received, you can first add this into Mighty, by navigating to Settings > HMRC & Taxes, and then adding in the information into the 3 boxes below:

VAT Details

VAT Registration Number ⓘ

999999999

VAT Registration Date

01/04/2024

VAT Scheme

Standard

This will ensure your VAT number will now appear on your invoices. However, you can now also go back and update the previous invoice(s) that you've sent without your VAT number.

Simply navigate to the invoice you need to update, and click 'edit'. You can then update this to remove the separate line for VAT and instead update the VAT rate to standard 20%, as shown in the example below. Ultimately, the same amount is being charged to your client, but now you have charged VAT (and they can reclaim this also, if they're VAT registered). You may also want to update the message at the bottom too:

Sales Invoice #182

Customer *

Test X ▾

Edit

Customer email

Email

Invoice Date *

13/08/2024

Payment Due Date

12/09/2024

PO / Order Number ⓘ

PO / Order Number

SERVICE (OPTIONAL)	DESCRIPTION *	QTY *	UNIT PRICE *	VAT RATE *	SUBTOTAL	ACTION
Technical Day R ▾	Technical Day Rate for Dummy Project (05/08 - 09/08)	2	500	Standard Rate 20% ▾	£ 1,000.00	
Add new line					Subtotal	£ 1,000.00
					VAT	£ 200.00
					Total	£ 1,200.00

Message on your invoice

This is an updated invoice for your records with my VAT number.

Preview Invoice

Save Draft

Approve

Invoicing without VAT and sending a VAT-only invoice once your number is received:

An alternative, but less recommended option, is to invoice your clients without any uplift for VAT initially. So, continuing on from the example above, this would involve invoicing your clients £1,000. Then once your VAT number is received, you would send a "VAT-only" invoice of £200.

This is covered in more detail within [this article](#), but in short, it can be done by creating an invoice as normal, but selecting 'VAT Only' as seen within the yellow border below:

GBP ▾

VAT only ▾

Sales Invoice

Customer *

Test

X ▾

Customer email

Email

Invoice Date *

13/08/2024



Payment Due Date

12/09/2024



PO / Order Number ⓘ

PO / Order Number

SERVICE (OPTIONAL)

DESCRIPTION *

QTY *

VAT AMOUNT *

ACTION



VAT Only Invoice for Invoice 1

1

200



Add new line

Subtotal

£ 0.00

VAT

£ 200.00

Total

£ 200.00

Message on your invoice

This relates to the VAT that should be charged on Invoice 1, whilst we were awaiting our VAT number.

Preview Invoice

Save Draft

Approve

Waiting for your VAT number to invoice (not recommended!):

A final option would be to wait until you have your VAT number to invoice - but this wouldn't be recommended as it'll delay you getting paid!

What about claiming the VAT on expenses whilst I'm awaiting my VAT number?

You'll still be able to separate the VAT you incur on your expenses whilst you are awaiting your VAT number, so these will be automatically reclaimed in your first VAT return within Mighty. To do this, you can simply tick the below box which will appear under HMRC & Taxes within Mighty's settings:

VAT Details

VAT Registration Applied For But Awaiting VAT Number



This will effectively tell Mighty that you are becoming VAT registered, so that there will be a separate column/line in the bookkeeping and expenses section for you to record the VAT you incur on expenses. Please note - you can reclaim the VAT on services for up to 6 months prior to your VAT registration date and for goods for up to 4 years prior, so you can go back and update previous expenses where needed. Hopefully the above makes sense, but please contact support@mightyaccounting.com if you have any questions.

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