

Calculating Net Days

Process	Repayment supplement clock
Claim return is received at the VAT Central Unit.	30 day clock starts*
Information keyed and accounts updated for each VAT registration.	
Any errors or omissions must be corrected first. Automated creditability tests (all claims). Test failures/queries (only some claims).	<i>The clock will stop while any errors or omissions on the return are corrected.</i>
Manual checks by credibility staff.	
If necessary the query will be sent to a local office that deals with VAT.	
Local knowledge/information used to resolve query.	
	Clock stops
If necessary, first contact is made with business, usually followed by a visit.	<i>The clock may re-start during this period if we delay unduly in resolving the query.</i>
Action after visit	
Receipt of claim and query back to credibility staff.	
Further scrutiny	
Re-input of payment and other information.	Clock restarts
Authorisation of payment Payment	Clock stops
	<i>If the total time in the shaded areas is more than 30 days and all qualifying conditions are met (para 3.3), repayment supplement will be paid.</i>
	<i>*but the clock cannot start before the end of the prescribed accounting period.</i>