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VIES VAT Number Lookup: Can It Identify a PE Target?

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Executive Summary

A VAT number identifies a **taxable person** in a tax system. A company registry number identifies a **legal entity** in a corporate register. Usually the two line up one to one, which is why a VIES (VAT Information Exchange System) lookup feels like an identity check. In tax-group regimes they do not line up, and a private equity (PE) target master that uses a VAT number as a company key will either merge companies that must stay separate or lose members of a group. This report gives origination analysts and research operations teams a reconciliation protocol for UK and EU records. It is an identity method, not VAT treatment advice.

The evidence is jurisdiction specific. HMRC states that each company in a VAT group is a separate legal entity (www.gov.uk). Irish Revenue requires a VIES return to be filed under each group member's own VAT number (www.revenue.ie). Italy's group has its own VAT number and its own VIES registration (www.agenziaentrate.gov.it). Dutch fiscal unity parts keep their original VAT identification number (www.belastingdienst.nl). The Commission recorded in 2009 that national group schemes show wide divergences (data.consilium.europa.eu). The sources therefore support no universal European merge rule, and this report treats the disagreement as a reason to key on jurisdiction rather than a conflict to settle by choosing the newest document.

VIES also limits what a lookup proves. It is a search engine retrieving national data at query time (europa.eu), an invalid response can mean the number was never activated for intra-EU transactions, and it cannot search by name or address. Name and address come back only where the Member State permits. The protocol keeps five states apart (valid, invalid, service error, missing identity fields, unqueried) and adds a do-not-merge rule for any VAT number linked to more than one registry record.

The scale of the mismatch is visible in public statistics. HMRC counted **2,330,400** VAT traders for 2024 to 2025, of which **1,766,000** were incorporated companies, in a release whose URL still reads 2023 to 2024 but whose content covers 2024 to 2025 (www.gov.uk), while the Companies House effective register stood at **4,930,634** at the end of the year ended 31 March 2026 (www.gov.uk). The counts use different units and dates, so they are not a coverage rate. The worksheet defines an **unresolved VAT-to-entity mapping rate** (unresolved mappings divided by attempted mappings) and reports service failures separately, so an outage

never inflates the share of unmatched companies. In an invented illustration, 38 unresolved mappings out of 200 attempts give 19.0%, and 14 service failures are reported on their own at 7.0%. Validation establishes no ownership, solvency, turnover or intent to sell, and tax or legal conclusions belong with qualified advisers.

Introduction and Background

PE origination teams build target masters from websites, filings, invoices, procurement portals and commercial databases. Many inputs expose a VAT number because it appears on invoices and is easy to capture. The tempting step is to treat it as a company identifier, validate it through VIES or a national checker, and merge any records that share it. That step is safe only where the jurisdiction guarantees a one-to-one relationship, and the guarantee varies by country. This report is published by Docket, which provides evidence-backed target research for private equity origination teams. The method is a general research-operations protocol, not tax, legal or investment advice.

Five terms must be separated before a matching rule makes sense.

- **Company (legal entity):** the body recorded in a national business register. UK group members remain registered under the Companies Acts as limited companies.
- **Taxable person:** the unit that accounts for VAT. Article 11 of the VAT Directive lets a Member State treat legally independent but closely bound persons as a single taxable person, based on financial, economic and organisational links.
- **Tax group:** the registration produced when a Member State uses that option. The UK describes two or more eligible persons treated as a single taxable person (www.gov.uk), and members need not all be companies.
- **Branch or division:** a part of one legal entity. UK divisional registration is the opposite of grouping: each division of a single corporate body is separately registered with its own VAT number (www.gov.uk).
- **Brand or trading name:** a label with no identifier in either system. Names are candidates for matching, never keys.

The decision supported is narrow. Given two records, an analyst chooses one of three outcomes: merge them as one legal company, link them as members of a tax group, or hold them pending registry corroboration. "This VAT-registered business is acquisition-ready" is not an outcome. One vendor page says a valid, currently registered number says nothing about a company's financial standing (www.viesvat.com). That is a vendor claim, but it matches the official services, which return validity and sometimes a name and address, and nothing about control.

Checker guides already cover VIES mechanics; this report covers what happens when the answer is written into a target master. Vendor statements are labelled as such, and where official sources conflict both are shown. Cited pages were retrieved in November 2026.

What a VAT Number Lookup Actually Returns

How to check a VAT number on VIES

The Commission describes VIES as a search engine, not a database, whose data is retrieved from national VAT databases when a search is made (europa.eu). There is no central database. A user enters a country prefix and number in the web tool or calls the interface, and the request is routed to the national system. Article 215 of the VAT Directive requires each VAT identification number to carry an ISO 3166 prefix (eur-lex.europa.eu), so the prefix is part of the identifier. Storing only the digits destroys the jurisdiction qualifier that later matching needs.

Two features matter for pipelines. When the caller supplies its own number, the reply contains a unique consultation number (ec.europa.eu), which evidences that a check happened at a given time. And VIES pre-processing can correct common mistakes, with the response clearly indicating when a correction has been performed to the VAT number (ec.europa.eu).

Five result states that must never be collapsed

The commonest data-quality failure is collapsing distinct outcomes into "valid" and "invalid". The sources support at least five states.

- **Valid:** the national database confirmed the number at query time. VIES cannot confirm validity for a past date (ec.europa.eu), so a stored result is a dated observation, not a standing fact. A vendor makes the same point: a number valid today can return invalid tomorrow after deregistration (www.viesvat.com).
- **Invalid:** the Commission lists three reasons: the number does not exist, it has not been activated for intra-EU transactions (europa.eu), or registration is not yet finalised, and national changes are not always reflected immediately (europa.eu). The VIES Help page defines the negative answer as a number that is either not active or not allocated. Invalid is not evidence that a company does not exist.
- **Service error:** the Member State application is not replying, times out, or has reached its maximum number of concurrent requests (ec.europa.eu). A vendor summarises the operational rule: a technical error is not the same as an invalid number (www.viesvat.com), and no answer is not the same as no (www.viesvat.com).
- **Missing identity fields:** a valid number can return with name or address withheld. If no name or address is displayed, the relevant Member State does not permit display of the data (ec.europa.eu). This is a disclosure rule, not a mismatch signal.
- **Unqueried:** no attempt was made, for example because the source carried only a name or a bulk run was throttled. Bulk querying of VIES can be throttled, as the maximum-concurrent-requests error above shows, so pipelines need rate control and a record of what they did not query.

The same separation appears in commercial tooling. A payments vendor documents an unavailable tax ID verification state and says the user must manually verify the tax ID when validation is unavailable (docs.stripe.com). It also says its process only validates whether the tax ID is valid (docs.stripe.com), and that most tax ID types are only format-checked (docs.stripe.com), so a "verified" badge carries different evidential weight by country. Another vendor documents an unverified state as a number whose format is valid but which is not registered with VIES (docs.topograph.co). These are vendor models, not law.

What name and address returns can and cannot do

Confirmation of the name and address of the person to whom a number was issued depends on what each Member State releases, so coverage is uneven. What a response contains, and what must be supplied with the query, can differ by Member State, so the pipeline should store exactly what each response returned. In Germany, the federal tax office's qualified confirmation compares the data supplied with the data registered in the other Member State (www.bzst.de) and applies an unpublished error tolerance (www.bzst.de), so a "match" is approximate evidence.

A returned name is a string to compare against a registry record, not a key, and a missing name supports no inference.

Finding a company from a VAT number, and the reverse

Queries such as "find company by VAT number" assume lookup in both directions. VIES works from number to a validity answer only, because it is not possible to search for a VAT number based on the name or address (ec.europa.eu). The UK service returns the name and address of the business the number is registered to (www.gov.uk), but cannot be used to check registration by searching a name. The pages reviewed for the UK checker describe no group-membership field, which is an observation, not a statement by HMRC. The practical route for a PE team is registry first: identify the company in the national register, capture the VAT claim from its own documents, then validate. Where a vendor returns a number from a registry record it is computing it, for example the French number calculated from the SIREN registry number using an official formula (docs.topograph.co). Store such output as a derived claim, not as an observation by the tax authority.

Great Britain, Northern Ireland and the XI prefix

HMRC guidance states that a business needs a VAT registration number starting with XI to trade under the Windsor Framework (www.gov.uk), and Article 215 gives the XI prefix to Northern Ireland. The same nine digits can therefore appear as a GB claim and an XI claim for one taxable person. These are two identifiers for one taxable person and should be stored as linked aliases, not as two entities. On coverage, the Commission FAQ lists a Northern Ireland entry, but the statement that Great Britain numbers are no longer held in VIES comes in this research only from a vendor page (www.viesvat.com). A GB-prefixed number returning invalid at VIES is a routing error to record, not a negative finding, and the right route for GB is the HMRC service.

VAT Groups Across Jurisdictions: Cardinality Is Not Universal

The UK model: one number, several legal entities

When a UK group is registered a new number is issued to the group as a whole (www.gov.uk), and it stays unchanged even if membership or the representative member changes (www.gov.uk). HMRC's debt management guidance states the identity consequence: each company is a separate legal entity (www.gov.uk). A company's pre-group number remains part of its history, so historic links must not be overwritten when a group forms.

Two further details affect reconciliation. A member that stops meeting the conditions should notify HMRC within 30 days (www.gov.uk), so a published group record can lag reality. And for EORI (customs) purposes, all members of a VAT group are treated as legal entities in their own right (www.gov.uk), so distinct EORI-style identifiers on members of one VAT group are consistent, not contradictory.

Ireland, Italy, the Netherlands, Germany and Spain

The Irish Revenue manual describes a VAT group as two or more persons approved to operate as a single accountable person (www.revenue.ie). The group files one return under the group remitter's VAT number (www.revenue.ie), yet a VIES return must be filed under each member's own VAT number (www.revenue.ie) and each member invoices its individual supplies under its own number (www.revenue.ie). A member's own number can therefore identify that member, the reverse of the UK pattern.

Italy differs again. A joint tax agency and customs communication states that the Italian group has its own VAT number and its own autonomous VIES registration (www.agenziaentrate.gov.it), while participants' numbers are associated with the group number but not ceased (www.agenziaentrate.gov.it). The agency describes taxable persons becoming a single taxable person called Gruppo Iva (www.agenziaentrate.gov.it). An analyst may therefore find a group VIES record, member records pointing to it, and a registry entry for each member.

In the Netherlands several entrepreneurs in a fiscal unity are treated as one entrepreneur (www.belastingdienst.nl) and the unity receives a new turnover tax number (www.belastingdienst.nl). The parts nevertheless keep their original VAT identification number (www.belastingdienst.nl), and for dealings abroad a part passes on its own number (www.belastingdienst.nl). A taxpayer may also act as if a unity exists without a ruling if the conditions are met (www.belastingdienst.nl), so the lack of a published record does not rule one out.

Germany applies Organschaft, under which a legal person is not independent if it is financially, economically and organisationally integrated into the controlling entity's business (www.gesetze-im-internet.de), with effects limited to internal supplies between parts located in Germany (www.gesetze-im-internet.de). A secondary reproduction of the administrative guidance says an Organkreis receives separate VAT numbers for the controlling and controlled entities in specified cases (www.haufe.de). A German number can also survive a change of legal form, since the tax office says such a change does not regularly lead to a new number (www.bzst.de), so one number can span two registry-level legal forms.

Spain's special regime keeps entities individually accountable: each applies VAT individually and independently to all its operations (sede.agenciatributaria.gob.es), and in dealings outside the group each acts under the general rules (sede.agenciatributaria.gob.es). The entities are jointly and severally liable for the debt arising from the regime (sede.agenciatributaria.gob.es). The Spanish pages reviewed do not say how members are identified in VIES or whether the group has a number, so anything beyond "members remain separate in external dealings" would be inference.

What the EU level says, and why the evidence conflicts

The Commission's 2009 communication records wide divergences between national group schemes and states its view that a group can only be identified for VAT purposes by a single VAT number (data.consilium.europa.eu). Irish and Dutch official guidance keep member numbers for VIES and invoices.

The conflict is real and this report does not resolve it. A merging protocol must follow the national rule for each record and treat EU-level statements as guidance. Counts are scarce: a Commission paper reported that on 20 August 2015 Belgium had 2,962 VAT groups made up of 9,421 taxable persons (circabc.europa.eu), which is about 3.2 members per group, for one country and one date.

Table 1 below summarises the official statements captured. It is a research aid and not a statement of current law, and cells marked "not stated" reflect gaps in the pages reviewed.

Jurisdiction	Group model	Member numbers	Group-level number	Matching implication
United Kingdom (GB)	Single taxable person; each company stays a separate legal entity	Prior numbers replaced by the group number	One number, unchanged by membership changes	Keep each company as its own record; add a tax-group object; keep pre-group numbers as history
Northern Ireland (XI)	Same UK regime; XI prefix for goods trade with the EU	XI and GB forms of one number may coexist	As UK	Store GB and XI as linked aliases of one taxable person
Ireland	Single accountable person approved by Revenue (www.revenue.ie)	Own number for VIES returns (www.revenue.ie) and invoices (www.revenue.ie)	Return under the remitter's number (www.revenue.ie)	A member's number can identify that member; do not merge members
Italy	Gruppo Iva as a single taxable person (www.agenziaentrate.gov.it)	Associated with the group number, not ceased (www.agenziaentrate.gov.it)	Own number and own VIES registration (www.agenziaentrate.gov.it)	A group VIES hit identifies the group, not a company
Netherlands	Fiscal unity treated as one entrepreneur (www.belastingdienst.nl)	Parts keep original number (www.belastingdienst.nl)	New turnover tax number (www.belastingdienst.nl)	Use the part's own number for external identity; a unity may exist without a published ruling
Germany	Organschaft: controlled entity not independent (www.gesetze-im-internet.de)	Separate numbers in specified cases (secondary reproduction) (www.haufe.de)	Not stated	Rely on national confirmation and registry data
Spain	Entities apply VAT individually within the regime (sede.agenciatributaria.gob.es)	Not stated	Not stated	Treat as separate entities; hold group links until sourced

The pattern is that "group" is not one data type. In the UK the number belongs to the group; in Ireland and the Netherlands the member's number survives for external identity; in Italy there is a group VIES registration plus associated member records. A schema with one VAT column on a company row cannot represent these differences.

VAT Number vs Company Registration Number

Why the registry number stays the primary key

A registry number is issued by the body that creates the legal entity. HMRC's corporate tax manual says company registration numbers are unique and cannot change even if a company changes its name or registered office address (www.gov.uk). Registry numbers are not perfectly permanent: one registry aggregator documents that on occasion a company number is re-used or renumbered by a registry (knowledge.opencorporates.com), and that its jurisdiction code and company number together form a composite primary key (knowledge.opencorporates.com). That is the right design, since a bare number is not unique across registers. The European Unique Identifier is used to unequivocally identify companies and branches in communication between registers (eur-lex.europa.eu), and wraps the national registry number rather than replacing it.

Other identifiers

The LEI is one to one with a legal entity, because GLEIF states that every LEI is unique and can represent only one entity (www.gleif.org). Its link to the local registry can be incomplete, since the register may be reported without the entity ID (www.gleif.org), and its parent fields describe accounting parents, not VAT relationships (www.gleif.org). For customs, HMRC's EORI guidance states that for a UK VAT-registered business the first 9 digits of the EORI number match its VAT number (www.gov.uk), so an EORI is for such businesses a derived identifier and weak independent evidence of identity.

Table 2 below is the many-to-many crosswalk for a target master.

Identifier	What it identifies	Cardinality against a legal entity	Proposed rule
Registry number plus jurisdiction and authority	The legal entity in a named register	One entity, one number per register; renumbering possible	Primary key; keep authority and jurisdiction; store as string
VAT number with country prefix	A taxable person in a national system	One entity may hold several (divisions); one number may cover several entities (groups)	Store as a claim linked to entity or tax-group objects; never the key
Group VAT number (UK)	The group as a single taxable person	One number to many legal entities	Link members to a tax-group object; do not merge
XI and GB forms	One taxable person in two prefixes	Two identifiers, one taxable person	Store as aliases with source and date
EORI	A person in customs systems	For UK VAT-registered traders, the first 9 digits match the VAT number	Separate identifier type; corroboration only
EUID	A company or branch across EU registers	Wraps the national registry number	Store beside the registry key where available
LEI	One legal entity	One to one, registry link may be incomplete	Corroborate the registry key when present

Identifier	What it identifies	Cardinality against a legal entity	Proposed rule
Brand or trading name	A label	Many names to one entity and back	Candidate generator only; require a second identifier

The crosswalk shows why a one-column VAT field fails: the VAT number maps to entities in both directions, while the registry number maps to one. A target master needs separate objects for the legal entity, the tax group and the claim, with typed links between them. Name search tools are loose by design: one registry API returns companies with previous names matching the term as well as the current name (api.opencorporates.com), which makes names useful for finding candidates and unsafe for confirming them.

A Reconciliation Protocol for Target Masters

Steps 1 and 2: capture the claim as found, then validate it

Record what the source page said, not what the pipeline believes: the literal VAT string with country prefix, the literal name as printed, the page issuer, the capture date, and the internal target ID the claim attached to. Do not strip prefixes and do not overwrite historic links when new evidence arrives. Validate through the national route (VIES for EU Member States and Northern Ireland, the HMRC service for Great Britain). Record the status, the name and address exactly as returned, the consultation or reference number, the timestamp, and the evaluated number beside the submitted one.

Step 3: assign one of five validation statuses

Use a closed vocabulary: `valid`, `invalid`, `service_error`, `identity_fields_missing` and `unqueried`.

- **`valid`:** national confirmation at the check timestamp. It supports that a taxable-person identifier existed then, not that the company is the one in the master.
- **`invalid`:** national negative answer. It may reflect missing intra-EU activation, a pending registration or lag, and does not mean the company does not exist.
- **`service_error`:** no answer. Store the error type and retry. Never convert it to `invalid`.
- **`identity_fields_missing`:** valid, but name or address withheld by national rule. Combine with registry corroboration.
- **`unqueried`:** no attempt, with a reason code (throttled, no number captured, out of scope).

A second vendor notes that only numbers activated by local tax authorities appear in VIES (www.fonoa.com), and the first adds that a number can be valid on the national tax office site yet invalid in VIES (www.viesvat.com). Both are vendor claims and agree with the Commission's own explanation of intra-EU activation.

Step 4: corroborate against a jurisdiction-qualified registry record

A VAT claim attaches to a legal entity only if a registry record agrees. Compare the validated name and address with the registry record, tolerating punctuation and legal-form differences. Because name comparison is approximate, require a second independent identifier where possible: the registry number printed on the

same source page, an LEI or an EUID. UK company numbers are 8 characters, so prefixes such as SC or NI and leading zeros belong to the string. Where the name is absent or the registry type holds only a name and number, the evidence is weaker and the disposition is `hold`.

Step 5: apply the do-not-merge rule for shared VAT numbers

If one VAT number is linked to two or more registry records, the records are not merged. They are linked through a tax-group or shared-identifier object until a source states otherwise. In the UK a shared number is the normal state for group members, which remain separate legal entities. In Ireland a shared group return does not remove members' own numbers. A valid number on a page does not prove the company named there is the taxable person, since it could belong to a group representative or a division. Record a group relationship only if independently supported, for example by an authority-origin statement, not because two companies quote the same digits.

Step 6: handle dates and change events

Time is a first-class field. VIES confirms only the current day, so a stored result describes the check date. Group changes take effect on dates the authority holds, and a UK member should notify changes within 30 days. When a company joins a UK group, its former number is replaced by the group number but remains part of its history. Keep each claim as an interval (first observed, last observed, sourced effective date) and keep superseded links. A merge proposal carries a reviewer and a reversible disposition so a later source can undo it. A new registry record with an unchanged VAT number may be a continuing taxable person after a legal form conversion, not a duplicate, so hold such pairs for corroboration.

Step 7: apply pass, hold and escalate gates

- **Pass (link recorded):** registry number and jurisdiction agree with the claim's name and address, status is `valid` with a dated timestamp, and no other registry record carries the same VAT number.
- **Hold:** any other status, a missing identity field, a name differing beyond tolerance, or thin registry data. Holds are records waiting for evidence.
- **Escalate:** the same VAT number links to two or more registry records; a jurisdiction rule is unknown or conflicting (for example Spain's VIES identification of group members); or a reviewer would need tax or legal judgement. Escalation goes to qualified advisers.

No gate infers ownership, solvency, turnover or intent to sell. A pass means an identity link is supported, nothing more. *Table 3* below is the decision table.

Observed state	Supports	Does not support	Disposition
EU number valid, name and address consistent with registry	A dated taxable-person link to the registry entity	Ownership, group status, financial health	Pass, with timestamp and consultation number
EU number valid, name and address withheld	Existence of the number at the check date	A name match	Hold for registry corroboration
EU number invalid	National database did not confirm it at that time	Company non-existence	Hold; recheck later; keep the claim

Observed state	Supports	Does not support	Disposition
Service error or timeout	Nothing about the number	Any validity conclusion	Hold as `service_error`; retry; report separately
Unqueried	Only that a claim was captured	Any validity conclusion	Hold with reason code
GB number queried at VIES	Nothing, per a vendor statement	A negative finding	Route to the HMRC service
Same number linked to two or more registry records	A possible tax group or divisional case	A duplicate company	Escalate; link through a tax-group object; do not merge
UK check returns name and address	Number registered to that business	Group membership (no group field in the pages reviewed)	Pass only with registry corroboration

The same `valid` status leads to pass or hold depending on the identity fields and registry. The shared-number row always escalates, because correct treatment depends on jurisdiction.

The reference worksheet: CSV schema

The worksheet is a flat export of the objects above, a research-triage artefact and not a legal record.

```
internal_entity_id,registry_jurisdiction,registry_authority,registry_number,
vat_country_prefix,vat_number_as_found,vat_number_evaluated,tax_group_id,
relationship_type,name_as_returned,address_as_returned,validation_status,
check_timestamp_utc,source_url,source_excerpt,effective_date,
registry_corroboration,merge_disposition,reviewer
```

- **`internal_entity_id`:** canonical target ID.
- **`registry_jurisdiction`, `registry_authority`, `registry_number`:** the composite key, the number stored as a string.
- **`vat_country_prefix`, `vat_number_as_found`, `vat_number_evaluated`:** the claim as printed and the value the service evaluated.
- **`tax_group_id`:** filled only if independently supported.
- **`relationship_type`:** `same_entity`, `tax_group_member`, `division_of`, `alias_prefix` or `unresolved`.
- **`name_as_returned`, `address_as_returned`:** exactly as supplied, empty if withheld, never normalised in place.
- **`validation_status`:** one of the five values in Step 3.
- **`check_timestamp_utc`, `source_url`, `source_excerpt`, `effective_date`:** the evidence trail; effective date blank if unsourced.
- **`registry_corroboration`:** `confirmed`, `partial`, `none` or `not_attempted`.
- **`merge_disposition`, `reviewer`:** `merge`, `link`, `hold` or `escalate`, with reviewer and reversal reference.

Three fictional failure cases (Hypothetical Example)

All names, numbers and dates are invented. They describe no real company, and the numbers are placeholders with no valid check digits.

Case 1 (Hypothetical Example): the shared UK number. "Alder Components Ltd" (registry number 99999901) and "Birch Logistics Ltd" (registry number 99999902) both quote the placeholder number GB123456789 on their websites. A rule keyed on VAT number merges them into one target. Under the protocol the shared number triggers escalation, the records stay separate on their own registry numbers, and both link to a tax-group object whose relationship is `unresolved` until an authority-origin source supports it.

Case 2 (Hypothetical Example): the invalid number on a new company. A newly formed EU company quotes a VAT number on its invoices and VIES returns invalid. A pipeline writing "company not registered" would drop a legitimate target. The protocol records `invalid`, keeps the claim, holds the record for registry corroboration and schedules a recheck, because registration may not be finalised and changes lag.

Case 3 (Hypothetical Example): the outage that became a negative. A bulk run gets timeouts for 40 of 400 queried numbers and the loader writes `invalid` for all 40. A rerun a week later returns `valid` for 31. Because both events were preserved, the first reads as `service_error` and the second as `valid` with a new timestamp. The 9 that stay unresolved are counted in the unresolved rate, while the 40 original failures are reported as service failures.

Data Analysis and Evidence

Public counts show why units matter

HMRC reported a VAT population of 2,330,400 traders in 2024 to 2025, with 234,000 new registrations and 218,000 de-registrations in-year, resulting in 2,285,900 live traders (www.gov.uk). The headline population includes traders live at 31 March or who submitted a non-nil return in the year, which is why it exceeds the live count. The most common business type was incorporated companies, at 1,766,000 traders (www.gov.uk). These are counts of VAT registrations, not legal entities, and the HMRC pages reviewed give no group count.

The company register is a different population. Companies House reported a total register of 5,479,045 at the end of the year ended 31 March 2026 (www.gov.uk) and an effective register, excluding companies in dissolution or liquidation, of 4,930,634 (www.gov.uk). Official business population estimates use yet another base, which is narrower than the Companies House register and was not re-verified here.

Computed comparisons and their limits

The calculations below are arithmetic on public figures, not coverage or accuracy benchmarks.

- **Incorporated share of the VAT population:** 1,766,000 divided by 2,330,400 is 75.8%.
- **Active-versus-live gap:** 2,330,400 minus 2,285,900 is 44,500 traders in the headline population but not live at year end.
- **Register overhang:** 5,479,045 minus 4,930,634 is 548,411 entries in dissolution or liquidation.
- **Belgian group size, 2015:** 9,421 divided by 2,962 is about 3.2 taxable persons per group.

No current multi-country count of VAT groups was found and no source located gives the share of PE targets affected by shared VAT numbers. That share must be measured on the firm's own data.

The unresolved VAT-to-entity mapping rate

The metric is defined with explicit units so runs can be compared.

- **Attempted mapping (unit):** one pair of a captured VAT claim (prefix plus number, as found) and a source record taken to a disposition. One claim on two source records counts as two.
- **Service failure:** an attempted mapping ending in `service_error`, or still `unqueried` at the cut-off. Reported separately and excluded from the unresolved count.
- **Unresolved mapping:** an attempted mapping that got an answer but ended in `hold` or `escalate` because registry corroboration was absent, partial or in conflict.
- **Rates:** unresolved rate = unresolved mappings divided by attempted mappings. Service failure rate = service failures divided by attempted mappings. Resolved share = 1 minus both.

A worked illustration (Hypothetical Example, invented numbers, not a benchmark): 200 attempted mappings produce 148 passes, 38 unresolved and 14 service failures. The unresolved rate is 38 divided by 200, or 19.0%, and the service failure rate is 14 divided by 200, or 7.0%. Had the 14 failures been written as `invalid` and counted as unresolved, the rate would read 26.0%, overstating mismatch by 7 percentage points.

Implications and Future Directions

The regulatory direction is toward richer central data, but not soon. Council Regulation (EU) 2025/517 requires Member States to transmit the identity, activity, legal form and address of persons to whom they have issued a VAT number (eur-lex.europa.eu), and the Commission states that its VAT in the Digital Age package will affect cross-border B2B transactions from 1 July 2030 (taxation-customs.ec.europa.eu). If implemented as written, central legal-form data could ease registry corroboration, but until then the national-database architecture and its gaps remain the operating reality.

Three practical points follow. Target master schemas should add a tax-group object and a typed claim object now, because retrofitting after merges is costly. Research operations should log which jurisdiction rule applied to each decision, so affected records can be found when guidance changes. And gaps remain: Spain's group identification in VIES, current EU-wide group counts, and any national authority's exposure of group membership to third parties.

Search-demand evidence for this topic is thin and unmeasured for PE users, so the report rests on primary guidance, and several official pages carry no date.

Frequently Asked Questions (FAQs)

How do you check a VAT number on VIES?

Use the Commission's VIES web tool with the full prefixed number; supplying your own number returns a consultation number. For Great Britain use HMRC's service.

Can you find a company from a VAT number, or a VAT number from a name?

From number to company only partly: validation returns validity and, in some countries, a name and address. From name to number, no. Use a company registry first, then validate the claim.

What is the difference between a VAT number and a company registration number?

A registry number identifies a legal entity and does not change with a name or registered office change. A VAT number identifies a taxable person and can cover several legal entities in a group or be held by divisions of one entity.

What is a VAT group, and is it a legal entity?

A VAT group is a registration under which eligible persons are treated as a single taxable person. It is not a legal entity, and in the UK each company in a group remains a separate legal entity.

What are the limitations of VIES validation?

It is not a central database, an invalid answer may reflect missing intra-EU activation, names may be withheld, and validity is confirmed only for the current day.

How should a PE research team screen companies using VAT data?

Use the VAT claim as corroboration, never as the key, and follow the seven steps above. Report the unresolved mapping rate and the service failure rate separately.

Does a valid VAT number show that a target is acquisition-ready?

No. Validation confirms a registration at a point in time. It shows no control, solvency, turnover or intent to sell.

Conclusion

A VAT number is useful evidence and a poor primary key. The sources reviewed show that one number can stand for one company, a group of separate legal entities, or one of several registrations of a single entity, depending on the country. The UK keeps group members as separate legal entities under a group number, Ireland keeps members' own numbers for VIES and invoices, and Italy gives the group its own VIES registration. The Commission's statements do not resolve the differences.

The protocol follows from that evidence. Capture the claim as found with its prefix, keep five validation states apart, key the legal entity on a jurisdiction-qualified registry number, treat VAT as corroboration, never merge records that share a VAT number, and keep every change dated and reversible. Report the unresolved mapping rate separately from service failures. The worksheet supports research triage, and tax and legal decisions require the firm's qualified advisers.

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

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Our research library covers market mapping, screening criteria, private-company data, succession and ownership, source evaluation and evidence standards. These resources explain the methods and limitations behind origination research. Findings support a team's judgment; they do not establish that a company is for sale or guarantee a transaction or investment outcome.

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