



Note No. A065/22

Protocol Directorate of the Foreign, Commonwealth & Development Office presents its compliments to all diplomatic missions and international organisations and has the honour to convey updates from Her Majesty's Revenue and Customs (HMRC), regarding payment of refunds of duty/VAT on fuel purchases; and from the Department of Work and Pensions (DWP), about a change in the registration process for a National Insurance number.

#### HMRC payments of refunds of duty/VAT on fuel purchases

A number of diplomatic missions and international organisations have contacted the Directorate about delays in the payment of Forms 10 claims (Claims for refund of VAT and duty on purchases of petrol, diesel and heating oil). The Directorate has the honour to confirm that Forms 10 are being processed by Diplomatic Missions and International Organisations Unit within 20 working days, in line with the Directorate's customer service standard. However, the Directorate has been advised by HMRC, which processes payments of refunds on behalf of HMG, that a backlog of claims accrued during the Coronavirus pandemic. HMRC staff should clear the backlog within the next three months.

HMRC have further advised that payment of more than 300 claims has been delayed owing to the absence on HMRC records of bank account details for the relevant mission or organisation. Please therefore ensure that your mission or organisation's bank account details have been provided to HMRC either by email to [diplomatic.fuelclaims@hmrc.gov.uk](mailto:diplomatic.fuelclaims@hmrc.gov.uk) or as an attachment to Form 10 applications. Finally, HMRC advise that, following the Coronavirus pandemic and in order to reduce further the risk of delays in refunding such claims, refunds will henceforth be paid only electronically.

#### Registration for a National Insurance number

The Directorate has been informed by the Department of Work and Pensions (DWP) that the process to register for a National Insurance number has been moved to an online application system (at <https://www.gov.uk/apply-national-insurance-number>). DWP have advised that the new system is presently unable to accommodate applications from dependants of members of diplomatic missions and international organisations who do not hold a diplomatic exempt vignette. The new online application system requires applicants to digitally upload a copy of their diplomatic exempt vignette in order to confirm their status in the UK.

In view of the above, the Directorate strongly recommends that diplomats and their qualifying family members should apply for a diplomatic exempt vignette if they do not already hold one, if a member of their household intends to seek employment in the UK for which a National Insurance number is required. The Directorate has the honour to attach guidance on the application process for diplomatic exempt vignettes, originally sent to diplomatic missions and international organisations in Note Verbale No 032/2021 on 3 March 2021.

Protocol Directorate of the Foreign, Commonwealth & Development Office avails itself of this opportunity to renew to all diplomatic missions and international organisations the assurances of its highest consideration.



FOREIGN, COMMONWEALTH & DEVELOPMENT OFFICE  
LONDON SW1A 2AH  
10 March 2022