HMRC - VAT-MANUALS - VAT Manuals

Home

Money

Dealing with HMRC

Tax agent and adviser guidance

Collection

Find internal VAT guidance used by HMRC staff.

These manuals contain guidance prepared for HMRC staff and are published in accordance with the Freedom of Information Act 2000 and HMRC Publication scheme.

You should not assume that the guidance is comprehensive or that it will provide a definitive answer in every case. HMRC will use their own reasoning, based on their training and experience, when applying the guidance to the facts of particular cases.

The guidance in these manuals is based on the law as it stood when they were published. HMRC will publish amended or supplementary guidance if there’s a change in the law or in the department’s interpretation of it. HMRC may give earlier notice of such changes through a Revenue and Customs Brief or press release.

Subject to these qualifications you can assume the guidance normally applies, but where HMRC considers that there is, or may have been, avoidance of tax the guidance will not necessarily apply.

Find out when you can rely on information or advice provided by HMRC.

A to Z of VAT manuals

A

Accounting

Agricultural flat rate scheme

Annual accounting scheme

Assessments and error correction

B

Bad debt relief

Betting and gaming

Books

Burial and cremation

Business and non-business

Business income manual

C

Cash accounting scheme

Charities

Civil evasion penalty

Civil penalties

Clothing

Construction

Cost sharing exemption

Cultural services

D

Default interest manual

Default surcharge officer’s guide

Deregistration

E

Education

Energy-saving materials and grant-funded heating supplies

Excise civil evasion penalties guidance

Export of goods from the UK

F

Finance

Flat rate scheme

Food

Fraud

Fuel and power

G

Gold

Government and public bodies

Groups

H

Health

I

Input tax

Insurance

Isle of Man

J

Joint and several liability

K

No manuals.

L

Land and property

M

Margin schemes

N

New means of transport

O

No manuals.

P

Partial exemption guidance

Payments on account scheme

Personal exports: retail exports

Personal exports: tax free sales of new motor vehicles for use before export

Place of supply: goods

Place of supply: services

Place of supply: transport

Postal services

Protective equipment

Q

No manuals.

R

Refunds

Refunds to overseas business persons

Registration

Relief for disabled people

Repayment Supplement

Retail schemes

Reverse charge

S

Sailaway boat scheme

Single market

Sport

Single entity and disaggregation

Small and medium enterprises assurance

Statutory interest manual

Supplies in warehouse and fiscal warehousing

Supply and consideration

T

Taxable person

Time of supply

Traders’ records

Trade unions and professional bodies

Transfer of a going concern

Transport

U

No manuals.

V

Valuation

W

Water and sewerage services

Welfare

Women’s sanitary products

X

No manuals.

Y

Youth clubs

Z

No manuals.

Related content

Tax agent and adviser guidance

HMRC manuals

Import and export: HMRC manuals

Tax credits: HMRC manuals

Tax on shopping and services

VAT for charities

VAT registration