HMRC - VATDREG01150 - Introduction: The Role Of Policy

The VAT Registration and Accounting Policy team in the Indirect Tax Directorate has policy responsibility for deregistration.

This guidance should help you to take decisions without referring to policy. Any points of difficulty should, in the first instance, be referred to line management.

If you cannot resolve the case locally and need to refer to the VAT Advisory policy team with a written submission, you need to put them in a position to make their decision based upon a full understanding of the facts.

Guidance about the process for submitting requests to the VAT Advisory policy team can be found in VPOLADV.

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