HMRC - VATDSAG01150 - Introduction: The Role Of VAT Policy

The VAT Registration and Accounting Policy team in the Indirect Tax Directorate has policy responsibility for single entity and disaggregation issues.

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 Registration and Accounting 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.

You should submit the case following the guidance on the Indirect Tax Directorate intranet page Getting Advice.

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