HMRC - VATLP01400 - Introduction: Policy Responsibility And Advice

The VAT Directorate team that is responsible for HMRC’s interpretation of the VAT land exemption and related areas is the VAT Reliefs Team. This team reviews areas where policy needs to be clarified or has not been determined, defends appeals that challenge HMRC’s interpretation of the law, writes and maintains notices and guidance and provides technical advice for ministers.

The VAT Advisory Team works alongside the VAT Reliefs Team and is responsible for giving advice to HMRC staff on cases:

where the guidance is unclear

where there is a challenge to the law

which involve new products and services

which are politically sensitive or of national importance.

HMRC staff should generally consult the Land and Property Unit of Expertise in the first instance if in need of assistance on a land related matter (note that the Unit of Expertise is not resourced to deal with queries from taxpayers so please do not divulge their contact details).

Before submitting a General or Technical Advice Request to the VAT Advisory Team, HMRC staff should read the relevant guidance set out in VPOLADV. The Advice Request should include details of any advice obtained from the Unit of Expertise.

Previous page