HMRC - VATMARG01200 - Introduction: Roles And Responsibilities

VAT:general enquiries

VAT: general enquiries deals with telephone and written enquiries from businesses about VAT and excise matters. For example

requests for copies of public notices

routine enquiries concerning the VAT treatment of goods intended for export from the EU or removal to another Member State.

Contact details for VAT: general enquiries are available on the following link http://www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-enquiries

VAT Policy Team

The VAT Supply Policy Team in Customs and Indirect Tax Directorate has policy responsibility for the margin schemes.

Together with the more detailed guidance in notices, leaflets and other guidance, 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.

Before referring an enquiry to policy, you must be sure that you have consulted:

the relevant books of guidance / public notices (including those mentioned at VATMARG01050);and

local resources (including line management) or local specialists

to help you find the answer.

If you cannot resolve the case 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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