HMRC - VATREG01300 - Introduction: The Role Of Policy

This book, together with the more detailed information contained in VAT Notices, and other manuals, should normally help you to make a decision without the need to refer to the VAT Registration and Accounting Policy team. Policy advice may be needed where the facts are clear but the established guidance cannot be applied, or does not cover the particular situation.

Please remember: Do not refer individual traders direct to policy.

If the query cannot be resolved locally, you should follow the instructions set out in VPOLADV

Previous page

Next page