HMRC - VATRES1200 - Roles And Responsibilities

The role of VAT: general enquiries

VAT: general enquiries deals with routine telephone and written queries from:

businesses – e.g. requests for VAT retail export scheme leaflets and VAT 407 forms; and

the public – e.g. travellers who want to know why a retailer does not operate VAT retail export scheme.

VATRES8000 contains draft letters for responding to the most common queries or complaints.

The role of the Retail Unit of Expertise (UoE)

The Retail UoE has functional responsibility for the operation of VAT retail export scheme. It acts as a central contact point for:

technical enquires from staff regarding the operation of VAT retail export scheme;

 liaison with Border Force ;

assistance with assurance of the refund companies; and

approval of alternative versions of the VAT407 refund documents proposed by individual retailers, refund companies or cruise operators. VAT officers must refer approval for such adaptations to the UoE.

The role of Border Force

Border Force has functional responsibility for the Customs controls in relation to VAT retail export scheme. This includes systems and procedures at exit points from the UK for:

verifying goods are being exported;

Authorising the VAT407 by applying a Customs Stamp; and

Dealing with questions and complaints from travelers about the operation of the scheme at these exit points.

The role of the VAT policy team

The policy team responsible for VAT retail export scheme is:

VAT Supply Policy Team

The team is the administrator and policy maker for VAT retail export scheme. Advice or guidance may be needed where the facts are clear but the published guidance cannot be applied or does not cover the particular situation.

If you have a query about a policy matter, follow the procedure explained in VPOLADV. In any submission you must

use the correct submission template

state the point of issue;

quote the guidance consulted;

state the questions that need answering;

set out all the relevant facts including any representations by traders or their advisers or representatives - include copies of all contractual evidence and official documents that are relevant - and

include your recommendation for consideration.

All submissions must be sent to the Retail UoE in the first instance, failure to do so may cause delays in getting advice.

Policy teams do not deal directly with the public and the public should not be referred to them.

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