HMRC - VBURC1000 - Burial And Cremation: Introduction

Scope of the guidance

This guidance

is designed to assist HM Revenue & Customs (HMRC) assurance officers in deciding the VAT liability of supplies made by undertakers, funeral directors and others making supplies in connection with the burial, cremation and commemoration of dead people

sets out the background to and legal basis for the exemption

supplements the information given in Notice 701/32 Burial, cremation and the commemoration of the dead, and

explains the role of the VAT Reliefs and VAT Advisory Teams.

This guidance does not cover supplies by local authorities (see VBURC4000).

Policy responsibility and advice

The VAT Directorate team that is responsible for policy relating to the burials and cremations exemption 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 is responsible for giving advice to colleagues 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

where guidance has specified that the team must be consulted.

Guidance about the process for submitting requests to the VAT Advisory policy team can be found in VPOLADV

Before submitting a General or Technical Advice Request to the VAT Advisory Team for assistance on burials and cremation, please read this guidance and VPOLADV.

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