HMRC - VCLOTHING1300 - Role Of The VAT Reliefs Policy Team And VAT Advisory Team

The team that is responsible for the development and maintenance of policy relating to supplies of clothing and footwear is the VAT Reliefs Policy Team.

We review areas where policy needs to be determined or has not been clearly determined. We also defend appeals that challenge our policy or legislation, write and maintain notices and guidance, and provide technical advice to Ministerial teams on our policy areas that may be conveyed to Ministers.

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 and

where guidance has specified that we must be consulted

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

Before contacting the VAT Advisory Team for assistance on liability issues relating to supplies of clothing and footwear, please make sure that you have read both VCLOTHING and VAT notice 714 - Zero rating young children’s clothing and footwear, and have looked at the VPOLADV manual.

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