HMRC - VCULTURE1500 - VAT On Cultural Services: Role Of The VAT Reliefs Policy Team

The team that is responsible for the development and maintenance of policy relating to the cultural exemption is the VAT Reliefs Policy Team.

They review areas where policy needs to be clarified or has not been clearly determined. They 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.

The VAT Advisory Team is responsible for giving advice on cases:

where the guidance is unclear or

where there is a challenge to the law or

which involve new products and services or

which are politically sensitive or of national importance or

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 submitting a General or Technical Advice Request to the VAT Advisory Team for assistance on liability issues relating to the cultural exemption, please make sure that you have looked at VPOLADV and Notice 701/47: Culture.

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