HMRC - VEXMOTORS1300 - Introduction: Roles And Responsibilities

VAT:general enquiries

VAT:general enquiries deals with telephone and written enquiries from business about VAT and excise matters. For example

requests for copies of public notices

routine enquiries concerning the VAT treatment of goods intended for export from the EU or removal to another Member State.

Contact details for VAT: general enquiries are available on the following link http://www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-enquiries

Role of the Personal Transport Unit (PTU)

The Personal Transport Unit

at Dover is the centre for approval and control of PES vehicles. It is responsible for:

scrutinising applications;

maintaining a central database of supplies of PES vehicles;

providing risk based selections for pre- and post - verification checks to be carried out by the PTU Assurance Team with referrals to VAT Intelligence Officers for high value vehicles; and

providing certain statistical information.

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Role of the Motor trade Unit of Expertise (UE)

The Motor Trade UE at Luton (UoE contact details here) is responsible for providing operational advice on the scheme as opposed to information with regard to any particular application. This may be done in the following way:

if the query is simple, a telephone call to the Unit of Expertise may be adequate; otherwise

a report should be prepared and submitted through line management, setting out all the relevant facts, including representations by the trader or their representative.

The report should be supported by copies of official documentation and all relevant contractual evidence.

If you do resolve the problem by telephone, make a note of the significant details for local records.

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Role of the VAT Assurance Officer

vehicle has complied with the requirements of VAT Notice 707: Personal Export Scheme for removal from the EU.

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Role of the VAT Supply Policy Team

The team with overall responsibility for this guidance is VAT Supply Team, which is part of Customs and Indirect Tax Directorate.

The team is the administrator and policy maker for VAT Exports.

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. Your request for advice must

Be on 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

Include your recommendation for consideration.

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

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