HMRC - VEXP10600 - Introduction: Roles And Responsibilities

VAT: general enquiries

VAT: general enquiries deals with telephone and written enquiries from businesses 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

Export and Removal of Goods Unit of Expertise (UoE)

The Export And Removal Of Goods UoE has operational expertise in customs, excise and VAT elements of the export and removal of goods.

The UoE

provides a helpdesk for departmental colleagues with technical queries - a separate helpdesk deals with queries from departmental colleagues and the trade on National Export System (NES) issues

provides a link between VAT assurance staff and the policy team

supports the policy team by providing advice and contributing to policy issues

contributes to training matters

represents the department at trade meetings and events.

The UoE will deal with simple queries by telephone. If you do resolve the problem by telephone, make a note of the significant details and the advice received in the trader’s electronic folder. You can also refer to the Frequently Asked Questions section on the UoE website or you can write to the UoE using the email address shown on their website.

VAT policy team

The VAT Supply policy team is responsible for the VAT aspects of the export of goods to non-EC destinations and the conditions for zero rating a supply of goods to a VAT registered trader in another member State.

The team is the administrator and policy maker for the VAT aspects of exports and the zero rating of intra-EU supplies.

If you are seeking policy advice on a particular case you should submit either a General Advice Request or a Technical Advice Request. Please see VPOLADV for more information.

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

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