HMRC - VFOOD0280 - Role Of VAT Directorate

The policy team that is responsible for the development and maintenance of policy relating to food is the VAT Reliefs Policy Team. They review areas where policy needs to be clarified or has not been 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 to staff 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; 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 submitting a General or Technical Advice request to the VAT Advisory Team for assistance on liability issues relating to supplies of food, please make sure that you have read this guidance.

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