HMRC - VPROTEQUIP1050 - Role Of The VAT Reliefs Policy And VAT Advisory Teams

The team that is responsible for the development and maintenance of Policy on protective equipment 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.

The VAT Advisory Team is responsible for giving liability decisions 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 contacting the VAT advisory team for assistance on liability issues relating to supplies of protective equipment, please make sure that you have read both V PROTEQUIP and Notice 701/23 Protective equipment.

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