HMRC - VTOGC1075 - 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

Unit of Expertise (UoE)

The Unit of Expertise (UoE) for Land and Property can assist with TOGC queries that relate to property issues.

HMRC colleagues should first consult relevant notices and manuals before contacting the UoE. Complex questions should be put to the UoE by e-mail rather than by telephone. This should set out the issues involved, the questions arising, and the guidance consulted, together with your conclusions.

The UoE can be contacted via email: Land and Property, Helpdesk (LocalCOMP).

VAT policy team

The VAT Principles policy team is responsible for the VAT Transfer of a Going Concern manual.

The team is the policy maker for VAT Transfer of a Going Concern.

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. All request for Advice must be first referred to the UoE who will advise if the question needs to be forwarded.

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

Previous page

Next page