HMRC - VWASS1400 - Introduction: Responsibilities Of VAT Reliefs And VAT Advisory Teams

The VAT policy team that is responsible for the development and maintenance of policy relating to supplies of water is the VAT Reliefs 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 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;

where guidance has specified that we must be consulted.

Guidance about the process for submitting requests to the VAT Advisory policy team can be round in VPOLADV

Before submitting a General Advice Request (GAR) or Technical Advice Request (TAR) to the VAT Advisory Team for assistance on liability issues relating to sewerage services and water, please make sure that you have read this guidance.

Previous page

Next page