

## VAT

### National Advice Service

The National Advice Line is a useful first point of contact with HMRC (VAT) when an issue is unclear or ambiguous. However, it must be remembered that for a definitive answer a written ruling from the local tax office is always the preferred route.

The advice line number is

0845 010 9000                      8.00am to 8.00pm                      Monday to Friday

The lines are well manned but, unless an issue is important, avoid peak times like Monday mornings and lunchtimes.

On getting through to an operative, they will ask for: -

VAT registration Number or Postcode

If the enquiry is **specific** to a client, give the VAT number, as that is logged on the account for that registration and can be accessed again.

If the enquiry is **general** the Postcode of the practice will allow access to old enquiries, and it will not be incorrectly attached to a client's details which are not relevant.

When discussing the enquiry it is helpful to write a VAT enquiry log on all the points for discussion before ringing to ensure every detail is given, and the answers you are given can be captured. The enquiry can sometimes be referred to a higher level operative or specialist. [VAT Enquiry Log](#)

At the end of the enquiry a reference number is given, which is essential to note if the enquiry is on going.

If the details are important to log, a transcript of the conversation can be requested, and this is recommended where written rulings are going to be applied for.

Alternatively you can email a query to

[Agent with a UK VAT-registered client - email a question](#)

[Agent with a client who is not registered for VAT in the UK - email a question](#)