



## **HM CUSTOMS & EXCISE**

### **Notice 701/10**

#### **Printed and similar matter**

October 1999

**This notice cancels and replaces VAT Leaflet 701/10 (May 1985), Amendment 1 and Updates 2 to 4 to that edition. The guidance has been generally revised and updated**

- Date version agreed: 29 September 1999
- Available from: October 1999
- Effective date: October 1999

#### **What this notice is about**

This notice explains how VAT applies to supplies of printed matter and similar items, and to various related supplies.

The relevant law is Group 3 Schedule 8 of the Value Added Tax Act 1994 which is reproduced at Appendix A.

Appendix B gives a list of examples of zero-rated and standard-rated items.

**Other VAT notices mentioned in this notice (printed copies are available free of charge from any local VAT Business Advice Centre):**

700 The VAT Guide; 700/7 Business promotion schemes; 700/24 Postage and delivery charges; 700/57 VAT: Administrative agreements entered into with trade bodies; 701/1 Charities

#### **Do you have any comments?**

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

VAT Communications Team  
HM Customs and Excise  
4th Floor West  
New King's Beam House  
22 Upper Ground  
LONDON SE1 9PJ

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## **1 Printed matter**

### **1.1 General**

Whether printed matter can be zero-rated depends mainly on its physical characteristics and function but also, to a lesser extent, on its content. Zero-rating is not restricted to products of the printing trade - it may in some cases include goods which are photocopied, typed or hand-written. Supplies of the following items are zero-rated:

- **books and booklets;**
- **brochures and pamphlets;**
- **children's painting books;**
- **children's picture books;**
- **journals and periodicals;**
- **leaflets;**
- **maps, charts and topographical plans;**
- **music (printed, duplicated or manuscript); and**
- **newspapers.**

These words are used in their ordinary, everyday sense. Paragraphs 1.2 to 1.11 explain these items in more detail. If an item does not qualify under the item which you look up first, it may still qualify for zero-rating under another heading. However, paragraphs 1.5 and 1.13 to 1.17 explain instances when some of the above may be standard-rated. There are concessions for certain printed matter supplies made to charities. Further guidance is in Notice 701/1 *Charities*.

## **1.2 Books and booklets**

These normally consist of text or illustrations, bound in a cover stiffer than their pages. They may be printed in any language or characters (including braille or shorthand), photocopied, typed or hand-written, so long as they are found in book or booklet form.

Supplies of any of the following are zero-rated:

- **literary works;**
- **reference books;**
- **directories and catalogues;**
- **antique books;**
- **collections of letters or documents permanently bound in covers;**
- **loose-leaf books, manuals or instructions, whether complete with their binder or not; and**
- **amendments to zero-rated loose-leaf books, even if issued separately.**

School work books and other educational texts in question and answer format, are zero-rated because the spaces provided for the insertion of answers are incidental to the essential character of the book or booklet. The same applies to exam papers in question and answer format provided they qualify as books, booklets, brochures, pamphlets or leaflets.

But supplies of the following are standard-rated:

- **books of plans or drawings for industrial, architectural, engineering, commercial or similar purposes;**
- **picture card and stamp albums**, unless **they contain a substantial amount of reading matter which is complete in itself, and no more than 25% of the album is set aside for the mounting of cards and stamps;**
- **completed stamp albums; and**
- **products that are essentially stationery items, for example, diaries and address books.**

### **1.3 Brochures and pamphlets**

These are not defined in law and whether a particular product qualifies as a brochure or pamphlet is a matter of fact and impression.

Brochures usually consist of several sheets of reading matter fastened or folded together, which are not necessarily bound in covers. They usually contain advertising material in the form of text or illustrations.

Pamphlets are similar, but usually comprise material of a political, social or intellectual nature.

Single sheet brochures and "Wallet" type brochures designed with a flap may be zero-rated provided they:

- **convey information; and**
- **contain a substantial amount of text, with some indication of contents or of the issuing organisation; and**
- **are not primarily designed to hold other items; and**
- **are supplied complete.**

### **1.4 Leaflets**

These are also not defined in law and again whether a particular product qualifies as a leaflet is a matter of fact and impression. Leaflets are made of paper. However, if the paper is of a grammage exceeding 180 gsm, you should obtain a written ruling from your VAT Business Advice Centre before zero-rating the article as a leaflet.

Items made of laminated paper are not leaflets.

Leaflets normally:

- **consist of a single sheet of paper not greater than international standard A4 in size (larger publications up to A2 size can be zero-**

**rated provided that they are printed on both sides, folded down to A4 size or smaller and meet the other conditions);**

- **are intended to be held in the hand for reading by individuals (rather than for hanging up for general display);**
- **convey information;**
- **are complete (and not a part work); and**
- **are supplied in sufficient quantity (at least 50 copies) to permit general distribution.**

All orders of service, whether printed on paper or card, are zero-rated.

### **1.5 Leaflets, brochures and pamphlets with areas for completion**

Leaflets, brochures and pamphlets are standard-rated if more than 25% of their total area consist of:

- **areas which are blank and available for completion; or**
- **parts to be detached and returned.**

Where there is both an area for completion and a part to be detached and returned, then the two together must not exceed 25% of the total area of the publication for it to be zero-rated. This distinguishes brochures, pamphlets and leaflets from standard-rated forms.

Whatever the area for completion, a publication which is designed to be returned whole after completion is always standard-rated.

### **1.6 Newspapers**

Newspapers are issued at least once a week in a continuous series under the same title. Each issue is usually dated and/or serially numbered. They usually consist of several large sheets of printed matter folded rather than bound together, and contain information about current events of local, national or international interest.

Publications which do not contain a substantial amount of news are not newspapers.

Many newspapers also carry items such as readers' letters, sports news, the weather forecast, crosswords and features (including feature supplements) on fashion, gardening, etc., or more specialised topics.

### **1.7 Journals and periodicals**

These are magazines issued in a series at regular intervals, more frequently than once a year, either in newspaper format or as paper-bound publications. They may contain information of a specialised nature (for example legal, medical, financial, commercial, fashion or sporting) or be of more general

interest. They are normally a mixture of articles and stories with the content changed for each edition. Although they consist essentially of reading matter, they may also consist mainly of illustrations or advertising matter.

'Poster-magazines', which have some textual material on one side and a related picture capable of being used as a poster on the other side and which are folded into a magazine format are zero-rated as periodicals, provided they are issued at regular intervals.

Publications whose main purpose is to promote your own products or services are not journals or periodicals, even if they are published regularly. If you supply such publications, you can still zero-rate them if they fall within one of the zero-rated categories, such as brochures.

### **1.8 Children's picture books**

These are zero-rated, whether they are printed on paper or textiles, such as children's rag books, unless the article is essentially a toy. Examples of articles which are standard-rated as toys include:

- **books consisting wholly or mainly of pictures of models for cutting out - but books with printed text directly related to the material for cutting out covering at least 25% of the pages can be zero-rated. (Pages of assembly instructions should not be included as printed text for the purpose of determining eligibility for zero-rating); and**
- **items where the "pages" are boards for games.**

### **1.9 Children's painting books**

Supplies of the following are zero-rated:

- **children's painting and drawing books with sample pictures for copying, or outlines of pictures for colouring, painting or drawing;**
- **similar books with 'invisible' outlines to colour which can be made visible by rubbing with a pencil or applying water with a paint brush;**
- **painting books in which the small amounts of water colour required for colouring are contained in the book (for example, in the form of a palette); and**
- **activity books which combine pages of colouring with pages of puzzles, quizzes and the like.**

### **1.10 Music**

Music of all kinds is zero-rated. It may be:

- **instrumental or vocal;**

- **printed or hand-written;**
- **bound or on loose sheets;**
- **illustrated or not; and**
- **in any system of notation, including numerical symbols or Braille.**

Music rolls and music manuscript are **standard-rated**.

A piece of music commissioned from a composer is **standard-rated** (paragraph 2.4).

### **1.11 Maps, charts and topographical plans**

Supplies of all printed maps and charts designed to represent the natural or artificial features of countries, towns, seas, the heavens, etc are zero-rated. They can be printed on paper or other material (such as cloth) and in the form of single or folded sheets or a collection of such sheets bound together in book form (for example, an atlas).

But supplies of any of these are standard-rated:

- **plans or drawings for industrial, architectural, engineering, commercial or similar purposes, in any format;**
- **framed maps whose primary purpose is decorative;**
- **posters;**
- **pictorial wall charts;**
- **aerial photographs;**
- **globes, three dimensional models and similar articles; and**
- **decorative maps printed or woven into textile articles such as scarves, handkerchiefs, tea-towels, tapestries, rugs.**

### **1.12 Posters**

Sheets intended for public display are standard-rated. For 'Poster-magazines', see paragraph 1.7.

### **1.13 Stationery**

Stationery items such as account books and exercise books are standard-rated. Some items which are standard-rated stationery when new and unused can be zero-rated if sold after they have been completed, provided that they then have the physical characteristics of a book or other zero-rated item. Examples are completed diaries or ships' logs, but not completed stamp albums.

### **1.14 Letters**

Individual manuscript or typed letters are standard-rated, as are collections of such letters if they are unbound or loosely bound. Permanently bound collections of letters are zero-rated.

If a 'stock' or basic letter is supplied with an individual name or address of the recipient added (by whatever means) that supply is standard-rated.

Uncompleted 'stock' or basic letters may qualify as **leaflets** (paragraph 1.4), if the portion for completion consists of no more than the recipient's name and address, a reference number and a signature.

### **1.15 Incomplete publications**

Parts of books, unbound pages and separate illustrations are standard-rated.

By concession, the following are zero-rated:

- **Part work publications designed to build up into a zero-rated book. Once a complete book has been supplied, amendments to it may also be zero-rated.**
- **Card based continuity series publications, even though not bound, but stored in their container will for, VAT purposes, be treated as a book.**

### **1.16 Photocopies**

Photocopies of zero-rated items are always standard-rated unless the copies can be properly described as books, booklets, brochures, pamphlets, leaflets etc, and meet all the criteria for such items in the relevant preceding paragraphs. A bundle of photocopies would not constitute a book unless it included copies of all the pages of a book and was in a permanent binding. Photocopies of parts of books, extracts from periodicals etc cannot be zero-rated unless they are complete in themselves and have the characteristics of zero-rated items.

If you provide 'instant' photocopying or duplicating services and you cannot determine the VAT liability of the copies which you supply, you should charge and account for VAT at the standard rate.

### **1.17 Textual information in non-printed format**

Any non-printed matter, such as audio or video cassettes or CD Rom is standard-rated. This includes the storage and distribution of textual information by fax, e-mail, microfiche, or any similar process. Transcripts or print-outs made of such information are zero-rated if they are supplied in the form of books, booklets, brochures, pamphlets or leaflets as defined in paragraphs 1.2 to 1.4.

## **2 Related supplies**

### **2.1 Incidental articles supplied with zero-rated printed matter and not separately accounted for**

Dust covers, clasps, book marks, slip cases, presentation cases and other minor accessories supplied with any zero-rated printed matter and not separately accounted for are regarded as forming part of the zero-rated article (see also paragraphs 2.7 and 2.8).

## **2.2 Binders and folders**

Ring-binders and similar binders supplied on their own are zero-rated if they are designed to contain a loose-leaf book, provided the exact title of that book is printed on the outside. A company name alone is not enough for zero-rating. A binder supplied with loose-leaf pages to make a book is treated as part of the zero-rated supply whether titled or not. All other binders or files for general or office use are standard-rated. This includes binders for part works, journals or periodicals (whether specifically titled or not).

Most folders and wallets are standard-rated but if they convey information themselves they may qualify as **brochures** (see paragraph 1.3).

## **2.3 Loans, hire and shares**

If you lend or hire out an article which is zero-rated printed matter, or sell a share or part interest in such an article, your supply is always zero-rated.

## **2.4 Supplies of services where printed matter is an incidental product**

If you supply a service such as original writing, composition or translation, it is always standard-rated, even if it involves the incidental production of a zero-rated publication. Here are some examples:

- **manuscript of a book supplied by an author;**
- **a piece of music commissioned from a composer;**
- **a report commissioned from a consultant, analyst or adviser;**
- **a translation;**
- **a shorthand transcription; and**
- **a typing service.**

You can zero-rate any extra copies you produce provided:

- **they are in a format which qualifies for zero- rating; and**
- **they are supplied at a price which covers only the cost of producing the extra copies and a reasonable mark-up.**

## **2.5 Production of printed matter**

If you have a contract to supply zero-rated printed matter, you may zero rate any preparatory or post-production work that you perform in conjunction with it. This applies whether or not you itemise the various processes on your tax

invoice and charge for them separately, and even if you have employed subcontractors.

### **Sub-contract work**

As a sub-contractor you can only zero-rate work if you produce new zero-rated goods. If you do not produce zero-rated goods yourself, you cannot zero-rate your supply even if you know that the final product will be zero-rated. Therefore, if you provide typesetting only, your charge must be standard-rated. However, if you bind pages together to make a book (with cover) you are producing a zero-rated item and your supply can thus be zero-rated.

There will be occasions when a sub-contractor will need to charge VAT for a contribution to the production process, although the main printer may zero rate the supply to the final customer.

### **Work on other people's goods**

If you apply a treatment or process to someone else's goods which produces new goods, the liability of your service follows that of the goods produced. If these new goods would qualify as zero-rated printed matter, then you have provided a zero-rated service. Any other service you provide is standard-rated including post-production alterations.

### **2.6 Book tokens**

If you print book tokens for someone your supply is standard-rated.

If you sell a book token to the general public:

- **for its face value or less, no VAT is due; or**
- **for more than its face value, you must account for VAT on the difference between your selling price and its face value.**

Further guidance is in Notice 700/7 *Business promotion schemes*.

If you make a separate charge for a greetings card, that charge is standard-rated.

### **2.7 Promotional items in magazines**

If you link a cover mounted item such as a sachet of perfume or a CD to a magazine, you can treat it as zero-rated if the following conditions are met:

- **you do not make a separate charge for it; and**
- **issues that contain cover mounted items are sold at the same price as those that do not; and**
- **the cost to you of the cover mounted item or items included in any individual issue does not exceed:**

- 20% of the total cost to you of the combined supply (excluding VAT); **and**
- £1 (excluding VAT).

This linking of goods is normally done by the publisher, but can take place at any point in the distribution chain (for example, distributor, retailer).

If at the point of linkage the supply satisfies this concession, it becomes a single supply of zero-rated printed matter and will continue to be a single supply throughout the chain.

If the supply does not satisfy the terms of the concession, it will be a multiple supply, and so VAT will need to be apportioned. It will continue to be a multiple supply throughout the chain, and you will have to follow the rules in paragraph 2.8 below.

## **2.8 Mixed supplies and the package test**

If you supply standard and zero-rated goods together for a single price, for example a book and audio cassette tape, you must normally apportion that price between them and account for VAT on the standard-rated items. Notice 700 *The VAT Guide*, Appendix E explains how to do this.

These are exceptions to the normal rule:

- **incidental items such as dust covers supplied with printed matter (paragraph 2.1);**
- **certain cover mounted items in magazines (paragraph 2.7); and**
- **packages consisting entirely of printed or similar matter (as explained below).**

### **Packages consisting entirely of printed or similar matter**

A package is a collection of printed matter usually enclosed in some sort of wrapper. The articles must physically form a package and have a common link in that they are intended to be used together, examples are:

- **Packages contained in an outer polythene or paper envelope; for example, a package sent to a shareholder which includes company reports, circulars, a proxy voting form and a reply-paid envelope.**
- **Cardboard folders with pockets into which are inserted a variety of forms, leaflets, etc.**
- **Advertising packages often from financial institutions.**

The VAT liability of these is governed by whether there is a 'significant' item present in the package. A significant item is defined as one upon which the others in the package are dependent. If the significant item were removed

from the package, it would render the remaining items less useful or meaningless. Where this occurs the ‘package’ is seen as a single supply of the significant item with the other items as incidental. Thus the VAT liability of the package is determined by that of the significant item.

### **The package test**

Where there is a multiple supply, which is items of equal or similar significance with no single item predominating, you have a choice. You can account for VAT by apportionment between the standard-rated and zero-rated elements or you can apply the package test. It may reduce your tax burden and be simpler to operate as follows:

- **if the package contains more zero-rated than standard-rated items, the package as a whole can be zero-rated;**
- **if there are more standard-rated items, the package as a whole is standard-rated; and**
- **where there are equal numbers of zero-rated and standard-rated items, the liability of the package is decided by the costs of the goods. If the zero-rated elements of the package cost more, the whole package is zero-rated and vice versa.**

In the unlikely event that the standard and zero-rated elements cost exactly the same amount, apportionment should be applied.

Note: The outer envelope in which the printed matter is enclosed is not taken into account in the head count, but a reply-paid envelope counts as a standard-rated item.

### **2.9 Small order surcharges**

If you impose a surcharge for handling a small order, which increases the unit price of the goods, it is part of the price of the goods and is zero-rated if the goods are zero-rated.

### **2.10 Postage packing and delivery charges**

Guidance is given in VAT Notice 700/24 *Postage and delivery charges*.

### **2.11 Subsidy or vanity publishing**

This is where an author who is unable to have work published pays a publisher to do so. If the publisher produces books which are all delivered to the author, the payment by the author is a consideration for a supply of books and is zero-rated.

If the bulk of the books remain with the publisher, payment by the author is partly for the supply of books (zero-rated) and partly for publishing services (standard-rated).

Agreement has been reached with the British Printing Industries Federation in calculating the value of such supplies which can be seen in VAT Notice 700/57 VAT: *Administrative agreements entered into with trade bodies*.

## Appendix A

### Extract from the Value Added Tax Act 1994, Schedule 8 - Zero-rating Group 3 - Books, etc.

#### Item No

- 1 Books, booklets, brochures, pamphlets and leaflets.
- 2 Newspapers, journals and periodicals.
- 3 Children's picture books and painting books.
- 4 Music (printed, duplicated or manuscript).
- 5 Maps, charts and topographical plans.
- 6 Covers, cases and other articles supplied with items 1 to 5 and not separately accounted for.

**Note:** Items 1 to 6:

- do not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes; but
- include the supply of the services described in paragraph I(I) of Schedule 4 to this Act in respect of goods comprised in the items.

## Appendix B

### Liability of some common items of printed matter

These are examples of **standard-rated** items. You should not assume that an article is zero-rated just because it is not in this list.

#### - Acceptance cards

- Account books
- Address books
- Albums
- Amendment slips
- Announcement cards
- Appointment cards
- Autograph albums

#### - Copy books

- Correspondence cards
- Coupons
- Coupon books
- Credit cards
- Delivery notes
- Diaries (unused)

- (uncompleted)
- Badges
  - Bags, paper
  - Ballot papers
  - Bankers' drafts
  - Billheads
  - Bills of lading
  - Bills of quantity (blank)
  - Binders (but see paragraph 2.2)
  - Bingo cards
  - Biorhythm charts
  - Blotters
  - Book covers
  - Book marks
  - Book tokens
  - Bookmakers' tickets
  - Business cards
  - Calendars
  - Certificates
  - Cheques and cheque books
  - Cigarette cards
  - Cloakroom tickets
  - Colour cards
  - Compliment slips
  - Dividend warrants
  - Dressmaking patterns
  - Engineers' plans
  - Envelopes
  - Exercise books
  - Fashion drawings
  - Flash cards
  - Folders
  - Form letters (but see paragraph 1.14)
  - Forms
  - Football pool coupons
  - Framed decorative maps
  - Games
  - Globes
  - Graph paper
  - Greetings cards
  - Index cards
  - Inlay cards for cassette, CD or video
  - Insurance cover notes
  - Invitation cards
  - Invoices
  - Labels
  - Letter headings
  - Letters (hand-written)
  
  - Log books (blank)**
  - Lottery tickets and cards
  - Manuscript paper
  - Reply-paid coupons and envelopes**
  - Reproductions of paintings

- Manuscripts
- Medical records
- Membership cards
- Memo pads
- Memorial cards
- Menu cards (with space for completion)
- Microfiche
- Microfilm
- Microform copies
- Music rolls
- Note books, pads and paper
- Order books and forms
- Paper, unprinted
- Parts of books (see paragraph 1.15)
- Pattern cards
- Photographs
- Photograph albums
- Plans (but see paragraph 1.11)
- Playing cards
- Poll cards
- Pools coupons
- Postcards (whether completed or not)
- Posters
- Price cards and tags
- Printed pictures
- Questionnaires
- Receipt books and forms
- Score cards
- Scrap books (blank)
- Scrolls (hand-written)
- Seals
- Shade cards (unless they contain substantial printed text)
- Share certificates
- Stamp albums (whether completed or not)
- Stationery
- Stationery books
- Stickers
- Swatch cards
- Swatch books
- Sweepstake tickets
- Tags
- Temperature charts
- Tickets
- Time cards and sheets
- Tokens (but see paragraph 2.6)
- Toys
- Transcripts
- Transfers
- Transparency
- Visiting cards
- Vouchers
- Wall charts
- Waste paper
- Wills
- Winding cards

- Record books
- Wrapping paper
- Record sleeves
- Wreath cards
- Record labels
- Record sleeves
- Registers
- Rent books

These are examples of items which are **zero-rated** in **most** circumstances.

However, you should not determine liability by referring only to this Appendix and you must therefore satisfy yourself by reference to the general body of guidance in this notice that the product qualifies for zero-rating under one of the items of Group 3 to Schedule 5 (reproduced at Appendix A).

- | <b>- Accounts (fully printed)</b>                       | <b>- Football programmes</b>                             |
|---|--|
| - Advertising leaflets                                  | - Geological maps  |
| - Agendas (fully printed)                               | - Handbills  |
| - Almanacs  | - Holiday and tourist guides                             |
| - Amendments (loose-leaf)                               | - Hydrographical charts                                  |
| - Annuals   | - Hymn books   |
| - Antique books   | - Instruction manuals                                    |
| - Antique maps  | - Journals   |
| - Articles of association<br>(complete in booklet form) | - Leaflets   |
| - Astronomical charts                                   | - Loose - leaf books                                     |
| - Atlases   | - Magazines  |
| - Autograph books (completed)                           | - Mail order catalogues                                  |
| - Bibliographies  | - Manuals  |
| - Bills of quantity (completed)                         | - Maps   |
| - Books   | - Memoranda of association<br>(complete in booklet form) |
| - Booklets  | - Missals  |
| - Brochures   | - Monographs   |
| - Bulletins   | - Music  |
| - Catalogues  | - Music scores   |

- Charts (geographical or topographical)
- Circulars
- Colouring books (children's)
- Comics
- Company accounts and reports
- Crossword books
- Diaries (completed)
- Dictionaries
- Directories (completed)
- Election addresses
- Encyclopaedias
- Newspapers
- Orders of Service
- Painting books (children's)
- Pamphlets
- Periodicals
- Picture books
- Poster magazines (see paragraph 1.7)
- Prayer books
- Price lists (fully printed leaflets or brochures)
- Programmes

**- Rag books**

- Recipe books - Road maps
- Scrap books(completed)
- Ships' logs (completed)
- Sports programmes
- Staff journals
- Text books

**- Theses**

- Timetables (in book or leaflet form)
- Topographical plans
- Tracts
- Trade catalogues
- Travel brochures
- Trade directories

### **Further help and advice**

If you need further help or advice or more copies of Customs and Excise Notices, please contact your local Customs and Excise or VAT Business Advice Centre, as appropriate. You will find this in the phone book under 'Customs and Excise'.

Whilst our officers will do their best to help you, you should remember that they will not be responsible for advice given, unless:

- all the factors relating to the query were described; and
- in the case of queries which cannot be answered by reference to a notice or leaflet, both your request for advice and the reply are given in writing.

VAT Notice 700/51 VAT Enquiries Guide gives information about making enquiries and the standard of service you can expect from Customs and Excise.

Help and advice about how to keep your VAT affairs in order can also be obtained from members of the tax accountancy profession. However, there is no requirement to employ an accountant and if you choose to do so, responsibility for the accuracy of your VAT affairs remains with you, the registered person.

### **If you have a complaint**

If you have a complaint which the staff at your local office or at the port or airport cannot resolve you should contact the Collector for the region. Your local office will tell you how to contact the Collector. Ask for a copy of our code of practice on complaints (Notice 1000). If the Collector does not settle your complaint to your satisfaction, you can then ask the Adjudicator to look into it.

The Adjudicator, whose services are free, is an impartial referee whose recommendations are independent.

The address is:

The Adjudicator's Office  
Haymarket House  
28 Haymarket  
LONDON SW1Y 4SP  
Tel: 020 7930 2292  
Fax: 020 7930 2298