Spotlight on HMRC’s Joint VAT Consultative Committee

Briefings



27 October 2025

HMRC’s Joint VAT Consultative Committee (JVCC) is a forum led by senior HMRC VAT staff and attended by representatives from professional and business bodies, including CIOT and ATT. CIOT and ATT are both active members of the JVCC and its subgroups, feeding back key discussion points on VAT procedures, operations and policy developments to their respective technical committees.

According to HMRC’s Terms of Reference, the JVCC’s objectives are to:

- exchange views between HMRC and representative organisations on the procedures and operations of VAT, including proposed changes; and
- consider and discuss VAT issues arising from member organisations.

The overall aim of the JVCC is to strengthen HMRC’s understanding of business and taxpayer needs, thereby improving the administration of VAT. Details about the JVCC can be found on GOV.UK at bit.ly/4706KH7.

Regular agenda items

Operational updates: HMRC's VAT operations managers present performance statistics for VAT service lines, comparing outcomes with intended targets – normally a 40-working day turnaround in 80% of cases. While some taxpayers still experience delays, most VAT services consistently meet or exceed this target. Of the 12 service lines reviewed at the JVCC, six of these are publicly available online at: bit.ly/3W0H86z.

International update: HMRC provides updates from their participation as a member of the OECD's Working Party 9 on Consumption Taxes (see tinyurl.com/ykzkf73f). Recent discussions have focused on the VAT treatment of cryptoassets and international cooperation on sharing data to secure VAT revenues. HMRC provides updates on meetings with the European Commission on VAT-related matters.

Current live consultations: Policy leads present the scope and aims of live consultations, often inviting stakeholders to attend roundtable events to discuss issues in more depth. These sessions give members of CIOT's Indirect Taxes Committee and the VAT Sub-group of ATT's Technical Steering Group the opportunity to contribute directly to policy development, as seen in the recent call for evidence on e-invoicing.

'Over to you' session: This part of the meeting allows stakeholders to present VAT issues for HMRC's consideration. Earlier this year, CIOT used this opportunity to raise concerns about error correction processes with a JVCC subgroup. More details are available at: bit.ly/4ogVX0L.

Outside the meeting programme

Outside the formal meetings, JVCC members can raise generic VAT issues directly with the JVCC secretariat.

Although CIOT and ATT cannot use this route to resolve specific taxpayer issues, HMRC may sometimes request real-life

examples to illustrate a broader VAT technical issue, which can sometimes lead to their resolution indirectly as the wider issue is addressed.

Our submissions normally come from our committee discussions or member feedback, so do get in touch to share ideas or concerns. Contact with the JVCC must be made through the JVCC member; taxpayers and agents do not have direct access. The JVCC also asks stakeholders to provide feedback on new or updated VAT guidance. When permitted, drafts can be shared with CIOT and ATT committee members, allowing sector specialists to contribute expert insights.

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