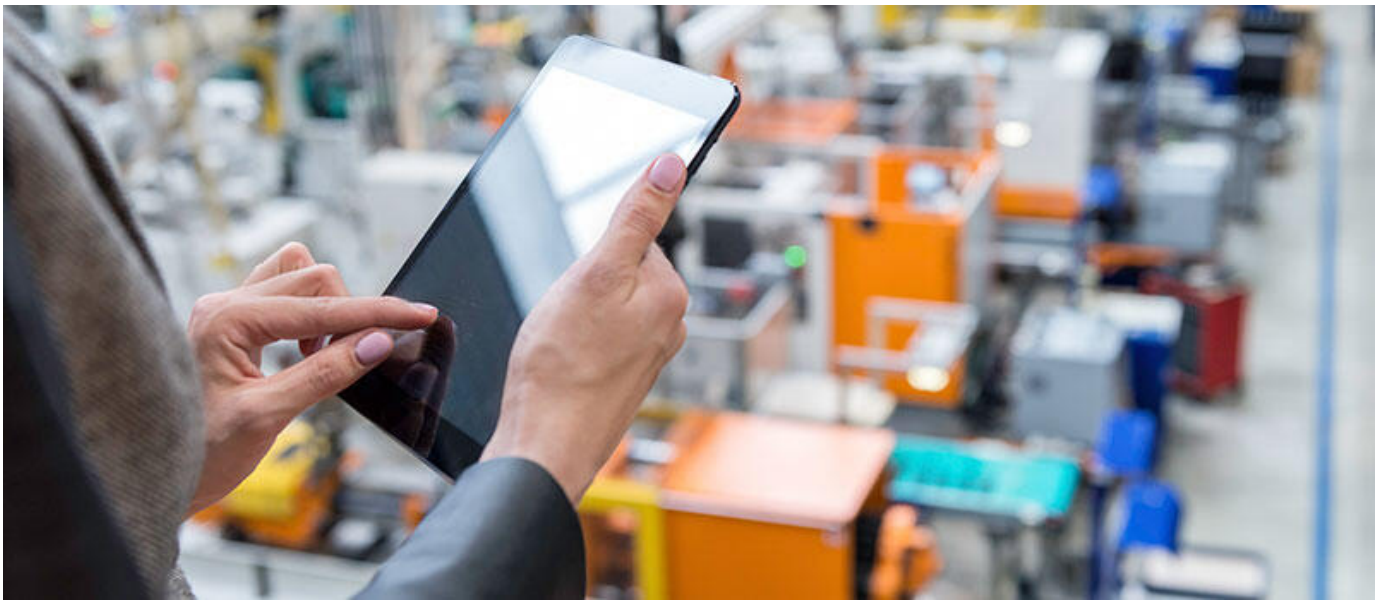
Updates to VAT guidance: postponed VAT accounting

Indirect Tax



05 January 2026

The CIOT, along with LITRG and the ATT, have representatives on HMRC's Guidance Strategy Forum, which brings the opportunity to provide input on live projects and feedback on draft guidance.

The Guidance Strategy Forum has an ongoing VAT guidance improvement project, which reviews the general VAT guidance on GOV.UK (but not the more in-depth VAT public notices or VAT manuals). Previous areas of focus have been VAT and small businesses, and VAT registration.

During a breakout session in a meeting earlier in the year, a point was raised that the GOV.UK guidance pages relating to postponed VAT accounting (PVA) are across several separate pages, and it was not always clear if you have read all the relevant information on the topic or not. CIOT noted that a search of 'postponed VAT accounting' in the GOV.UK search bar returned 103 results, with three of the relevant PVA links on page one of the results and the fourth PVA page on page three

– and so easy to miss.

HMRC considered how this could be presented in a clearer format, and stakeholders were asked for feedback on the simple fix of a new ‘collection’ style index page, which brings together the four PVA guidance pages. CIOT and other stakeholders welcomed this suggestion and a collection page for Using postponed VAT accounting was created (see tinyurl.com/27wasnaz).

We suggested adding additional links relevant to PVA such as the Revenue and Customs Brief 3/2022 (which covers the interaction of PVA and the VAT flat rate scheme) and relevant pages of the import manual and customs/excise pages, so that the index takes a holistic approach to the topic. However, whilst the ‘Manage your import duties and VAT accounts’ link was added as closely related content, HMRC said that the content of Revenue and Customs Briefs normally becomes embedded in the guidance itself and then the Revenue and Customs Brief is withdrawn, so did not include this link.

Finally, we recommended that the language on the ‘use’ of PVA was amended to indicate that its use by importers is not automatic: PVA cannot be used in some circumstances – that is, if the import is either for non-business or private use purposes, or if you do not have the right to dispose of the goods as owner. HMRC agreed and it was updated.

HMRC has also requested feedback on the four PVA pages themselves. The CIOT provided feedback on the individual pages, and we understand they are currently under review.

Get involved

If you have suggestions for improvements or other feedback on any tax related GOV.UK guidance pages, whether that is about VAT or other taxes, please do contact the technical teams at CIOT, ATT or LITRG, as member input is always appreciated.

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