

Minutes of the 77th JVCC meeting held on Monday 17 May 2010

11.00 – 15.00 in Room 2/39
100 Parliament Street, London SW1A 2BQ

1. Agenda Item 1 - Introductions and apologies

Ian Stewart

IS welcomed attendees to the meeting and welcomed along Jon Riley to his first meeting as JVCC Secretary following the retirement of Sheena Slater in February.

A list of attendees and apologies is at [Appendix A](#)

2. Agenda item 2 – minutes of the last meeting, review of action points, matters arising.

Ian Stewart

2.1 The minutes of the 22 January 2010 meeting were agreed. IS confirmed that

2.2 IS gave an update on all outstanding action points and outlined the current position on:-

AP 5/08 – No comments received but the register is ongoing.
AP carried forward.

AP 14/09 – No examples received so far but this is an ongoing item.
AP carried forward.

AP 28/09 – Mark Devaney to provide an update on the agent authorisation process under item 3.
AP discharged

AP 32/09 – No feedback received to date on where guidance could be improved.
AP carried forward.

AP 33/09 – IS thanked Members for their comments on the proposal and advised on which of the suggested changes have been taken on board. Work is underway to populate an initial version of the list which will be published on the HMRC website in due course. List to be reviewed at future meetings.
AP discharged

AP 1/10 - No responses received
AP discharged

AP 2/10 - One response received
AP discharged

AP 3/10 - Two responses received. CT&VAT will work with the Business Tax Programme Team to engage external stakeholders on the development of the VAT Registration work.
AP discharged

AP4/10 - Responses received from ICAEW, Law Society and CBI.
AP discharged

AP 5/10 - JA confirmed he was content to defer discussion of the EU Proposal on Administrative Co-operation but he will raise the issue in future if needs be.
AP discharged

An updated list of action points is included at [Appendix B](#)

3. Agenda item 3 – VAT registration

Andrew Bryant, Mark Devaney

Update on Performance

3.1 AB advised that HMRC's published Departmental Objective (DSO2) is to process 70 per cent of applications within 10 days in 2010-11. The VAT Registration Service (VRS) processed 69.3 per cent of applications within 10 days in April, slightly below the target level. Achievement of the target continues to be affected by the number of incomplete applications that remains at around 20-25 per cent. JVCC members were alerted when Wolverhampton lost one of its major IT systems for one week in late March. A recovery plan was put in place and is now complete. Since this incident the system has remained stable.

3.2 Telephone traffic particularly on registration increased in March and into April. This may have been linked to the loss of the IT system. VRS continues to work closely with the switchboard at Crewe with the aim where possible of matching availability at Wolverhampton with demand.

3.3 The internal target (50 days average) to complete the checks on registrations requiring further checks continues to be exceeded with an average of 20 days in March. From 4 May the VRS took on responsibility for dealing with complaints arising on applications that have been submitted for further checks. Complaint numbers particularly around delay continue to reduce.

3.4 From 17 May VAT 68 work is moving to Wolverhampton – this is to accommodate the failure to notify penalty provisions introduced from 1 April. The HMRC website will be updated accordingly.

3.5 AB informed the meeting that two members of the ICAEW visited Wolverhampton on 28 January. A report of the visit has been produced which JR will circulate with the minutes although some JVCC members will already have seen it. The invitation remains in place should others wish to visit.

3.6 The final version of the Advice Note on land and property related registrations was circulated with the agenda. AB thanked members for their comments on the draft and for having raised the issue.

3.7 JA referred back to the 20-25 per cent of registration applications still being received incomplete or incorrect. He said that JVCC members would find it useful to receive feedback on errors that they can share with their members and he asked if analysis is available of the split between agent and taxpayer mistakes. AB agreed to draft a note for circulation to JVCC members highlighting the most common errors being made, while MD advised that research suggests the split between agent and taxpayer error is 50/50.

3.8 Deregistration performance against the target of 95 per cent in 10 days for 2009-10 was 96.1 per cent, while performance on variations was a slightly higher 97.5 per cent against the same target.

Update on agent authorisation process

3.9 MD advised that HMRC have looked in detail at VAT registration agent authorisation requirements and have concluded that a completed form 64-8 will no longer be required, for the purposes of VAT registration, if an agent has signed and/or submitted a registration application on behalf of a client. Where an application is incomplete, the VRS will contact the agent direct to resolve the matter even where there is no completed 64-8. However, a completed 64-8 will continue to be needed if an agent wishes HMRC to discuss a client's tax affairs with them once the client is registered.

3.10 JA asked what this will mean for agents who help to complete the registration application but whose clients then sign the form. MD explained that provided the agent's details accompany the application, either in a covering letter or compliment slip, then the VRS will accept the application, and where the application is incomplete VRS will contact the agent direct to resolve any queries without the requirement for a 64-8 to be in place.

3.11 MD explained that there is no limit to the number of 64-8s that can be in place for a single registration. Multiple paper authorisations are accepted by HMRC and each one is saved to Electronic Folder (EF) where they can be accessed by VRS and Contact Centre staff. VAT agents are encouraged to use the online agent authorisation process rather than submit a paper 64-8. The online system will at present only allow one agent to be associated to a client but plans are in place for this to be amended and this is currently scheduled to roll out in October.

3.12 TJ explained he had recently been in touch with the DMU in Southampton on behalf of a client only to be told that no 64-8 was in place and that the DMU system was different to that used elsewhere in HMRC. MD advised that DMU staff should have access to EF but he will take this away and investigate.

3.13 Internal and external guidance on the agent authorisation process is being updated and guidance on completing the VAT1 form is also being made more customer-friendly. Where a VAT1 application signed by an agent is incomplete or additional information is required, MD advised that HMRC's preference is for staff to contact the agent by telephone to progress. This is because of data protection restrictions around the use of email and its potential to impose more burdens. JA remarked that there do not seem to be the same sensitivities around contact with the Non Established Taxable Persons Unit in Aberdeen, while RK added that HMRC ought to be looking into encryption to safeguard the transfer of taxpayer confidential information.

3.14 Members also commented that requests for additional information are often made in writing and concerns were raised about postal delays. AB asked members to let him have any examples of significant delays in the receipt of correspondence from HMRC which will be investigated. In addition, he agreed to report back at the next meeting on the frequency of follow-up calls from the VRS.

AP 6/10: JR to circulate a copy of the ICAEW report of the visit to Wolverhampton to JVCC members

AP 7/10: AB to prepare a note that identifies the most common errors made in completing the VAT1 form for circulation to JVCC members

AP8/10: MD to look into availability of Electronic Folder to DMU staff and to report back

AP9/10: AB to report back at the next meeting on VRS follow-up calls to agents

4. Agenda item 4 – Customer Contact

Vicky Passant
Lorn Morrison

4.1 IS advised that a number of JVCC members have raised concerns about difficulties they and their members are facing getting through to the VAT Helpline and have asked what HMRC are doing to improve matters.

4.2 VP explained she is part of the demand management team in the Customer Contact Directorate (CCD) responsible for forecasting and managing demand for the Helpline service and for ensuring adequate resources are in place to cover this. From the start of 2010 the volume of calls has exceeded the forecast and HMRC have been taking actions to identify the reasons for this and to improve performance. The earlier than anticipated increased demand for advice about online filing and an increase in calls about payments by Direct Debit and the facility for printing off PDF copies of VAT returns have all contributed to the increased demand.

4.3 Some changes are being made to the call handling system to improve levels of availability and to help customers better decide whether to continue or call back during a less busy period:

- where advisers are not available to take incoming calls we have arranged for the busy message to be played earlier in the call;
- customers that have a VAT online query will be routed to an online only adviser group, with 80 additional staff having been brought in to deal with online support ahead of the mandation peak;
- a slimming down of the content of the introductory part of the Interactive Voice Recognition (IVR) message.

4.4 CCD has also introduced Demand Management Call Classification to look in detail at what customers are calling us about so that, where appropriate, we can quickly address issues such as unclear letters which lead to customers needing to ring us up for clarification. We are also looking at where we can better serve customers by directing them to the website – thereby ensuring that our customers contact us in the most appropriate way. CT&VAT and CCD are working together to ensure a joined-up approach across HMRC to address the problems.

4.5 JA commented that the difficulties taxpayers are facing in contacting and dealing with HMRC is now a major issue across all taxes. He considered that there is a perception that HMRC is cutting costs but not taking into account the additional burdens this is imposing upon its customers. There is a need for senior management to be aware of this issue and it is a problem that the ICAS has raised with the new Treasury Ministers.

4.6 VP explained that senior managers are aware of the current position. LM added that the teams looking at the issue are keen to make an impact as soon as possible and she will be happy to report back on progress at the next meeting. IS asked JVCC members if some of the demand could be met in other ways. For example, is there information or guidance that could be added to HMRC website which would enable more customers to self-serve. JS asked if analysis has been done of the volume of calls arising from the need to correct an error on the part of HMRC. VP explained that this is being looked into and where particular products are causing problems the product owners will be asked to consider what action could be taken to fix the problem.

4.7 IS emphasised that HMRC understands business concerns about the VAT Helpline and efforts are very much focused on improvements to the service.

AP10/10: JVCC members to let Jon Riley have suggestions for changes HMRC can make to the website or standard letters to customers that could help to eliminate unnecessary calls

5. Agenda item 5 – Written Enquiries

Shimon Fhima
George Hampson

5.1 SF explained that there are currently two channels through which emails are routed to the VAT Written Enquiries Team (VWET); one is a free format email address and the other a text box on the HMRC website. Both have significant drawbacks. The free format address requires a considerable amount of resource to manage the volume of spam emails and to re-direct numerous others to more appropriate parts of HMRC, while enquiries submitted via the text box often lack sufficient detail for HMRC to be able to provide an answer.

5.2 In order to address this problem VWET are adopting a solution being used elsewhere in HMRC and moving to a structured form that requires the customer to complete certain fields and then ask their question in a free text box. SF handed out draft paper copies of the form to attendees and advised that there will be five forms in total, each specific to a particular group of customers.

5.3 This new format will result in a number of benefits to both customers and HMRC. It represents a more secure medium than the free format email and it will enable VWET to utilise the time it currently takes to manage the inbox to answer more enquiries. In addition, by requiring the customer to specify what information or guidance they have already referred to it will allow the caseworker to provide a more focused answer. Customers will also receive an automated acknowledgment with a unique identifier which can be quoted back.

5.4 There are, however, a couple of limitations with the structured form. First, it does not allow for attachments. This is something HMRC are looking into, although around 95 per cent of enquiries currently received do not have attachments and those that do are sent by post. Second, the form currently limits the question to 2000 characters, which, we acknowledge, may result in a very small number of customers having to revert to post.

5.5 There were concerns from members that the character limit might prohibit customers from sending in more complex technical queries via email. There were also comments about the wording of parts of the form and it was suggested that the mandatory question about which HMRC guidance has already been considered should be modified to provide examples, such as Public Notice, and thereby encourage customers to provide a reference. IS advised that these suggestions will be considered and taken on board where possible before the form is rolled out in the next couple of weeks and said that feedback from members would be welcomed at the next meeting.

5.6 SF advised that where possible caseworkers will send a response via email, although this will be subject to the rules around the electronic transfer of taxpayer confidential information. TH asked if it would be possible to include something on the form that would allow the enquirer to indicate that they are content to have the query dealt with via email.

5.7 At the JVCC meeting on 22 January there was detailed discussion of a proposed approach to better assist customers writing in with requests for clearances or rulings. Having taken account of comments from JVCC members, GH explained that draft guidance has now been prepared for VWET staff, copies of which were handed out to attendees.

5.8 He advised that, for a trial period of six months, when considering whether there is material uncertainty about an issue, the matter should, as far as possible, be looked at from the point of view of the person making the enquiry (taking into account the nature and expected knowledge of the person making the request). HMRC will continue to decline to provide clearances or rulings where it is considered unreasonable for the person requesting a clearance or ruling to view the guidance as uncertain. However, if when considering the enquiry a caseworker spots errors or omissions in the customer's analysis, our reply will draw the customer's attention to this and refer them to any further guidance that may be appropriate.

5.9 RM asked if HMRC would deal with disagreements between two taxpayers over the VAT treatment of a particular supply as a clearance request. SF said that HMRC would welcome sight of the query and if material uncertainty is demonstrated we will expect to provide an answer. DC asked what protection a taxpayer might have further down the line if having previously requested a clearance this was declined. SF replied that the new approach seeks to take a wider view of material uncertainty but if no material uncertainty is identified then it falls to the taxpayer to look at the facts and make a decision.

5.10 The new approach will be adopted following this meeting and will be reviewed, initially after 3 months and then after it has been in place for 6 months. IS said that feedback from JVCC members on how it is working would be welcome both ahead of and at the next meeting. ST said it would be useful to see examples at the next meeting of cases where HMRC has considered there to be no material uncertainty.

AP11/10: JVCC members to provide feedback on the implementation of the structured form email for written enquiries at the next meeting

AP12/10: JVCC members to provide feedback on the trial approach to dealing with requests for clearances and rulings

6. Agenda item 6 – Mandation of online filing of VAT returns

Judith Pattison

6.1 JP provided JVCC members with an update on the first tranche of mandatory online filing of VAT returns. Handouts were given to attendees and the key messages were as follows:

- In March 2010, tranche 1 customer awareness of forthcoming mandation had reached 91 per cent – up from 28 per cent at March 2009. It had not been possible to measure awareness in April/May because of the election, but a further and final survey will be done in June. This will, additionally, ask customers to comment on the effectiveness of certain key messages and support tools

- The vast majority of customers in tranche 1 had taken the necessary action to register and enrol for online filing before they were required to do so. 1.077m (out of 1.1m mandated) have acted already, although that figure may include some - perhaps 10 per cent or so - from tranche 2 (non-mandated)
- The numbers of all returns filed online had increased very significantly – up from 17 per cent in April 2009 to 47 per cent in April 2010. This indicated that virtually all of the mandated stagger 1 and monthly filing customers who had filed their returns in April had done so online – three months before those filing quarterly had to do so
- About 4600 customers have asked for their cases to be reviewed by HMRC/ have appealed to a Tribunal - under 0.5 per cent of customers mandated. HMRC have accepted the customer's view in just under half of the review cases – these were mainly where a customer had had a turnover under £100k, or had been insolvent

In summary, the position looks satisfactory, but HMRC will continue to monitor closely

6.2 JA mentioned difficulties a non-established client had encountered when enrolling for VAT online services. It is not made clear when registering whether the customer's address or the address of the Non-Established Taxable Persons Unit in Aberdeen should be entered on the online form. In addition to this, the PIN number that allows a customer access to the system had taken nearly a month to arrive. JP said she would look into these issues and report back via JR.

6.3 JP explained that a steer from new Ministers on the timing of tranche 2 is unlikely before July, but once a decision has been made there will be a 12 week formal consultation.

AP13/10: JP to look into concerns about online registration difficulties facing non-established taxable persons and to report back via JR

7. Agenda item 7 – VAT invoicing – Outcome of EU negotiations

Mike Cunningham

7.1 MC advised that the VAT invoicing dossier had been a priority for the Swedish and Spanish presidencies. EU Finance Ministers unanimously agreed a general approach – based on the last Spanish legal text – at ECOFIN in March. Following consultation with the European Parliament and some tidying up of the legal text, the package is expected to go forward to ECOFIN for adoption in the near future. The changes are due to come into effect from 1 January 2013 but there is nothing to stop Member States (MS) relaxing their regimes ahead of this date.

7.2 The key intention of the Commission's proposal was to address the varied application of VAT rules on invoicing across MSs and so remove options that enabled MSs to require the use of an electronic signature. The end result of difficult and time-consuming negotiations was the equal treatment of paper and electronic invoices, whereby this would result in fewer administrative burdens attached to electronic invoicing and no additional burdens on paper invoicing. MSs will no longer be able to insist that businesses use specific technologies and it will provide an environment for change going forward. This represents a good result for the UK, with the proposed EU rules reflecting our current approach.

7.3 Another part of the Commission's proposal concerned VAT rules on invoicing more generally, to remove some inconsistencies in the current rules. This included making it compulsory for all businesses to issue VAT invoices for all supplies, including those exempt from VAT. We used evidence provided by UK business to resist that. The end result included an option to allow MSs to remove the obligation to issue VAT invoices for exempt supplies made in its territory and a mandatory provision to remove the obligation to issue VAT invoices in respect of cross border exempt finance and insurance supplies within the EU. The proposed rules will therefore enable the UK to continue with its current approach. A third aspect was aimed at reducing VAT fraud in relation to intra-EU supplies/acquisitions of goods. The end result integrates the time of supply/acquisition with the invoicing rules to improve consistency. Again, this means little practical change from a UK perspective.

7.4 The Commission Proposal also provides a legal base for the UK to continue to operate the Cash Accounting Scheme once the derogation runs out at the end of 2012 by making the scheme available to all MSs.

8. Agenda item 8 - Cross-border VAT changes

Commission proposal for an Implementing Regulation

Kathy Prior

Sally Beggs

8.1 KP updated JVCC members on the progress of negotiations on the proposed VAT Implementing Regulations. Following a read through of almost 60 articles, a revised presidency text was received at the end of March. As trailed at the JVCC meeting on 22 January, a sub-group with external stakeholders has been set up in order to shape the UK negotiating line. The sub-group met before the Council meeting in February to look at articles 28, 35, 56 and 57 which were causing most concern. There were two further meetings of the sub-group in March with discussion focused primarily on article 56 with a view to the UK introducing a 'room document' to propose widening the meaning of 'intervening'. The UK was given the opportunity to present the room document at the Council meeting in April. Our proposal did not win full support but we will return to article 56 at the next meeting.

8.2 Speaking as a member of the sub-group, JA said it is a good example of working together towards a shared goal and he thanked KP, SB and Ian Allen (HMRC) for ensuring that the meetings are always productive.

8.3 KP explained that the dossier will pass to the Belgian presidency on 1 July. It is likely that they will issue a further revised text and look to start closing down discussion on articles at the earliest opportunity. TJ asked when the Implementing Regulations will come into effect. KP agreed to take this point away and report back.

8.4 SH raised an issue about the VAT treatment of the supply of logistics and supply chain management services to business customers in other MSs. Where these services include warehousing in the UK should this element be treated as a separate supply liable to UK VAT as a service relating to land, even though no part of the warehouse has been allocated to the customer for his exclusive use. SH agreed to supply further details to JR so that HMRC can provide an answer.

AP14/10: KP to provide confirmation of when the VAT Implementing Regulations will come into effect

AP15/10: SH to provide JR with further details of a particular issue concerning the VAT treatment of warehousing so that HMRC can provide clarification

9. Agenda item 9 – Any other business

Ian Stewart

9.1 GR had asked for an update on the VAT grouping infraction proceedings. SB advised that the UK has had no further communication from the Commission. HMRC are continuing to work to quantify potential impacts on UK businesses and we would welcome any further input. The plan is to reconvene stakeholder groups in due course to discuss the results of the research and help develop arguments for the UK's defence. GR asked if HMRC can provide a summary of the UK's written observations. SB to ask Richard Bysouth to produce a note for circulation with the minutes.

9.2 ST had asked about the decision of the First Tier Tribunal in Enersys Holdings UK Ltd, which saw a default surcharge penalty overturned on the grounds on disproportionality. IS explained that HMRC believe that the Tribunal erred in law in a number of respects. Having considered all available options with our legal advisers we sought and were granted leave to appeal to the Upper Tribunal.

9.3 TJ raised an issue about a UK business wishing to register for VAT in France and being asked by the French tax authorities to provide a VAT66. He asked if HMRC are aware of this requirement. TJ to send further details to JR so that HMRC can look into this.

IS advised that the next meeting will be held towards the end of July. The date will be confirmed to members shortly.

AP16/10: TJ to provide JR with more information about a request for sight of a VAT66 made by the French tax authorities

Appendix A

Joint VAT Consultative Committee (JVCC)

(Meeting no 77)

Monday 17 May 2010

11.00 -15.00 Room 2/39
100 Parliament Street, London

External attendees

Jessica Dove (JD) One Hundred Group
Robert Killington (RK) VAT Practitioners Group
Sandra Nunn (SN) British Retail Consortium
John Arnold (JA) Institute of Chartered Accountants in England and Wales
Stephen Taylor (ST) Association of Taxation Technicians
Sebastian Hordern (SH) Confederation of British Industry
Terry Harvey (TH) Finance and Leasing Association
Tony Jackson (TJ) Chartered Institute of Taxation
Dean Carey (DC) Association of Chartered Certified Accountants
Andrew Needham (AN) Forum of Private Business
Robert Maas (RM) Institute of Indirect Taxation
Jonathan Staples (JS) Association of International Accountants
Bill Smith (BS) Chartered Institute of Public Finance & Accountancy
Gary Richards (GR) The Law Society of England & Wales

Apologies

Hywel Anthony VAT in Industry Group
Mike James VAT in Industry Group
Alex McDougall The Institute of Chartered Accountants of Scotland
Richard Baron Institute of Directors
Vic Peake Federation of Small Businesses
Sue Eckles British Retail Consortium
Nigel Johnson Association of Accounting Technicians

HMRC/HMT Attendees

Ian Stewart (IS) Deputy Director, CT&VAT
 Jon Riley (JVCC Secretary) CT&VAT
 Kate Woods (KW) Local Compliance
 Andrew Bryant (AB) CT&VAT
 Mark Devaney (MD) CT&VAT
 Lorn Morrison (LM) CT&VAT
 Vicky Passant (VP) Customer Contact
 Shimon Fhima (SF) CT&VAT
 George Hampson (GH) CT&VAT
 Judith Pattison (JP) Business Customer Unit
 Sally Beggs (SB) CT&VAT
 Daniel Taylor (DT) CT&VAT
 Kathy Prior (KP) CT&VAT
 Mike Cunningham (MK) HM Treasury
 David Hook (DH) HM Treasury

Apologies

Gill Evans CT&VAT
 Jen Little BCU

Appendix B

Current position on JVCC action points

AP ref	Detail	Current position
AP 5/08	JVCC Members encouraged to give their views on Irritants and Suggestions register	No responses received, but register to be kept open AP carried forward
AP 14/09	JVCC members to send Sheena Slater details of any clearances which HMRC has subsequently drawn back from	No examples received to date but item ongoing AP carried forward

Action points from meeting on 21 October 2009

AP ref	Detail	Current position
AP 28/09	HMRC to look again at the requirement that a 64-8 form be submitted with each VAT 1 form	Mark Devaney confirmed that central processing of 64-8 forms is not leading to delays in processing

	completed by an agent and at whether the centralised processing of 64-8 forms in Longbenton is contributing to delays in the processing of registration applications	registrations. There was a detailed discussion of 64-8 forms during the January meeting and Mark is currently looking at the agent authorisation processes at both Longbenton and VRS. Mark to provide Members with an update under item 3 AP discharged
AP 32/09	JVCC members to provide feedback to Sheena Slater on any specific parts of the VAT guidance that could be improved	No feedback received to date on where guidance could be improved. This is an ongoing item AP carried forward
AP 33/09	HMRC to consider publishing a revamped list of VAT Appeal Cases on its website	A proposal was put to members on 29 January seeking comments by the end of February. We have considered the feedback received and are incorporating some of the suggested changes into the initial version of the list which is in the process of being populated. The list will be published on the HMRC website in due course and its content and format will be reviewed at future meetings AP discharged

Action points from the meeting on 22 January 2010

AP ref	Detail	Current position
AP 1/10	JVCC members requested to send suggestions about any improvements to the 64-8 form and the agent authorisation process to Sheena Slater	No responses received AP discharged

AP 2/10	JVCC members to provide views on the Customer Journey Maps on Registration, Deregistration and Variations to Sheena Slater by 26 February	One response received AP discharged
AP 3/10	JVCC members to express an interest in a Registration Transformation sub-group by 8 February	Two responses received. The Business Tax Programme Team is charged with delivering changes to registration across HMRC and will be looking at VAT registration as part of this work. CT&VAT will work with that team to engage external stakeholders on the development of the VAT Registration work. At the meeting on 17 May JA and TJ also expressed an interest in joining the sub-group AP discharged
AP 4/10	JVCC members to send any comments or issues on the EU Proposal for an Implementing Regulation to Sheena Slater (for Kathy Prior)	Responses received from ICAEW, Law Society and CBI AP discharged
AP 5/10	JVCC Secretariat to consider an agenda item on the EU Proposal on Administrative Co-operation for the next JVCC meeting	This was put forward by JA at the meeting on 17 January. Further to discussion with the Secretariat, JA confirmed he was content to defer but will raise the issue in future if needs be AP discharged

Action points from the meeting on 17 May 2010

AP ref	Detail
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AP 6/10	Jon Riley to circulate a copy of the ICAEW report of the visit to Wolverhampton to JVCC members
AP 7/10	Andrew Bryant to circulate a note to JVCC members that identifies the most common errors made in completing the VAT1 form
AP 8/10	Mark Devaney to look into availability of Electronic Folder to DMU staff and to report back
AP 9/10	Andrew Bryant to report back at the next meeting on VRS follow-up calls to agents
AP 10/10	JVCC members to let Jon Riley have suggestions for changes HMRC can make to the website or standard letters to customers that could help to eliminate unnecessary calls
AP 11/10	JVCC members to provide feedback on the implementation of the structured form email for written enquiries at the next meeting
AP 12/10	JVCC members to provide feedback on the trial approach to dealing with requests for clearances and rulings
AP 13/10	Judith Pattison to look into concerns about online registration difficulties facing non-established taxable persons and to report back via Jon Riley
AP 14/10	Kathy Prior to provide confirmation of when the VAT Implementing Regulations will come into effect
AP 15/10	Sebastian Hordern to provide Jon Riley with further details of a particular issue concerning the VAT treatment of warehousing so that HMRC can provide clarification
AP16/10	Tony Jackson to provide Jon Riley with more information about a request for sight of a VAT66 made by the French tax authorities