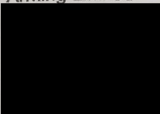


Arming Limited



**Date** 3 February 2020  
**Your Ref** 251796327  
**VWET Ref** 251796327

HM Revenue & Customs  
VAT Written Enquiries Team  
Portcullis House  
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GLASGOW  
G2 4PZ

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Dear Mr Khames

Thank you for your enquiry dated 22 January 2020.

From the information provided, I understand you are seeking clarification on the VAT liability of certain food products that your company sells.

I have read through the last response you are referring to, as well as previous correspondence you have sent to our enquiry team.

I must advise you that HMRC's VAT Written Enquiry Team are an advisory service, we provide our customers with published HMRC guidance, such as VAT Notices and VAT Manuals that will provide assistance when it comes to matters relating to VAT. Unfortunately we do not provide rulings.

As you have correctly referred to, VAT Notice 701/15 states:

#### 6.1 The liability of pet food

Any animal food is standard-rated which is:

- biscuit or meal for cats and dogs, see paragraph 6.5
- specially prepared for a pet species, see paragraphs 7.3 and 7.4
- canned or packaged as pet food, see paragraph 7.2
- held out for sale as pet food

My previous colleague referred you to the section regarding how it is held out for sale, as you have indicated in previous correspondence that your products are specifically held out for sale as pet food. I apologise as I understand there has been confusion as again, you have correctly referred to VAT manual VFOOD8520 and VFOOD8580, which state that

Information is available in large print, audio and Braille formats.  
Text Relay service prefix number – 18001





'Once you have established that a product is a pet food, is it then necessary to decide whether it is canned, packaged or prepared before it is ruled to be standard-rated.'

Your business must apply these conditions to your product, providing you are satisfied that the product is indeed pet food, but does not fit any of the criteria in terms of how it is prepared, canned or packaged, then your product may be subject to the zero % rate of VAT.

You have now stated in the last line of your correspondence that your product is in fact not advertised for sale as pet food. I must therefore clarify that the guidance discussed above is not applicable if this is the case.

VAT Notices can be accessed online via our website [www.gov.uk/hmrc](http://www.gov.uk/hmrc) by following these steps: >>VAT>>VAT Notices.

If you have any questions about this matter, please contact us. When you do, quote the reference numbers shown on page 1. Go to our website for copies of our VAT publications or call the VAT Helpline on 0300 2003700. You can follow HMRC news and updates on [Twitter@hmrcgovuk](https://twitter.com/hmrcgovuk).

Yours sincerely

**Emma Fisher**  
VAT Technical Officer

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