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HMRC internal manual

## VAT Food

From:

HM Revenue & Customs (<https://www.gov.uk/government/organisations/hm-revenue-customs>)

Published:

13 March 2016

Updated:

7 August 2018, see all updates (<https://www.gov.uk/hmrc-internal-manuals/vat-food/updates>)

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### Excepted items: pet food and wild bird food: general

Basic guidance on the liability of pet food is given in VAT Notice 701/15 ([http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?\\_nfpb=true&\\_pageLabel=pageLibrary\\_ShowContent&id=HMCE\\_CL\\_000124&propertyType=document](http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ShowContent&id=HMCE_CL_000124&propertyType=document)), Food for animals. This section gives further guidance on specific aspects.

It is essential to remember that not all pet foods are standard-rated: only those which are canned, packaged or prepared. See VFOOD8580 (<https://www.gov.uk/hmrc-internal-manuals/vat-food/vfood8580>).

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