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HMRC internal manual

VAT Food

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Canned, packaged or prepared

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.

Canned

It will be immediately obvious whether a product is or is not canned. However, you must still have established that the product is pet food before it will be standard-rated. One enterprising manufacturer produces a canned food for feeding to hedgehogs. Although similar in composition to canned dog and cat food, the product was zero-rated because it was not pet food.

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Packaged

Packaged means pre-packed for retail sale in any sealed bag, carton or other container of 12.5 kilograms or less.

If you simply put loose produce in a plain paper or polythene bag at the point of sale, it is not packaged. This applies whether the bag is filled after your customer has bought it, or ahead of time in anticipation of sale.

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Prepared

Prepared pet food is animal feed which has been specially mixed or processed to tailor it to pet consumption. It includes cereal or seed mixes formulated specifically for pet species, or food which has been 'specialised to the pet food market' - mixed or processed specifically to appeal to pet animals within a species.

Prepared pet food does not need to be packaged to be standard-rated - so a hamster mix sold loose by weight would be standard-rated as a prepared food. However, the individual components of the mix sold separately in the same loose state would be zero-rated even if they were specifically held out for sale for hamsters as, although they are being sold as pet food, they would not be canned, packaged or prepared.

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Meat for dogs

Many problems in this area arise in respect of meat products for dogs. Because tribunals have decided that not all dogs are pets (see Food for working dogs in VFOOD8560 (<https://www.gov.uk/hmrc-internal-manuals/vat-food/vfood8560>)), these meat products cannot be classed as pet food simply because they are for feeding dogs: they have also to be prepared in such a way as to specialise them to the pet dog market, or be held out for sale specifically for pet dogs. Notice 701/15 (http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ShowContent&id=HMCE_CL_000124&propertyType=document), Food for animals explains what processes would be considered to specialise meat products to the pet market.

There have been a number of tribunals on the liability of meat products for dogs and cats.

Crooks

In the case of E & J Crooks (EDN/83/0065) the tribunal did appear to accept the original position of HM Revenue and Customs that cats and dogs were pet species and found the appellant's supplies of brawn to be pet food primarily because they were sold for consumption by dogs and cats.

Freezerman

The same line was taken in the case of Freezerman (UK) Ltd (LON/85/0454), when supplies of raw minced meat sold in small packs suitable for cats and dogs rather than (unspecified) farm animals were held to be pet food.

Pope's Lane

The case of Pope's Lane Pet Food Supplies (MAN/86/0148) first introduced the question of working dogs. In that case, it was accepted that the meat was for consumption by dogs (and, to a lesser extent, cats) but the tribunal found that that did not, of itself, make it pet food. The tribunal also stressed the importance of how the meat was held out for sale, and concluded that, in that particular case, the appellant was not holding it out for sale as pet food; neither was the meat (which was sold in large 20 lb lumps) suitable for use primarily as pet food. This decision stressed throughout that the significant factor, as far as VAT liability is concerned, was whether the supplier specifically held the meat out as pet food, not whether the customer subsequently used it

to feed to his or her pet.

Norman's Riding

The Pope's Lane case was used as a precedent in the case of Norman's Riding Poultry Farm Ltd (MAN/88/0413), when the tribunal found that minced and diced raw chicken sold, wrapped in clingfilm, for consumption by dogs was prepared and packaged but was not pet food, because the appellant had not specifically held it out for sale as such.

Norgate

In the similar case of LJ Norgate & H Norgate (trading as Dog's Dinner) (LON/89/1221Z) horsemeat sold from a market stall was held not to be pet food because, firstly, not all dogs were pets and, secondly, the appellant in selling the meat was in no way holding it out for sale as pet food.

The Tribunal also found that the act of wrapping the meat, after sale, in newspaper did not amount to packaging it. Following these decisions it was no longer possible to argue successfully that meat for dogs was intrinsically pet food - it had to be either held out for sale for pet dogs or otherwise specialised to the pet food market.

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