



**The Association of
Accounting Technicians**

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By email to:
tap@hmrc.gsi.gov.uk

Dear Ms Allistone

Withdrawal of VAT Extra-Statutory Concessions

The Association of Accounting Technicians (AAT) welcomes the opportunity to comment on the impact of withdrawing the four VAT Extra-Statutory Concessions (ESCs) referred to in the technical note and call for evidence published by HMRC on 4 November 2015.

AAT has referred to each of the four VAT ESCs below and commented on the impact of withdrawing them.

Paragraph 9.8 of the 14 August 2014 edition of VAT Notice 708 – apportionment of works of approved alterations to a qualifying protected building

AAT comment – As the ESC is now obsolete its withdrawal should have no impact.

ESC 3.23 VAT: supplies by Financial Ombudsman Services Ltd to ombudsman authorities

AAT comment – As the ESC is now obsolete its withdrawal should have no impact.

ESC 3.28 VAT: supplies by Financial Services Authority to self-regulating organisations

AAT comment – As the ESC is now obsolete its withdrawal should have no impact.

ESC 3.31 VAT: supplies by Financial Services Compensation Scheme Ltd to compensation scheme authorities

AAT comment – As the ESC is now obsolete its withdrawal should have no impact.

AAT does not intend to comment on the other five ESCs referred to in the technical note and call for evidence published by HMRC on 4 November 2015.

About AAT

AAT is a professional accountancy body with over 49,500 full and fellow members and 82,400 student and affiliate members worldwide. Of the full and fellow members, there are 4,200 Members in Practice who provide accountancy and taxation services to individuals, not-for-profit organisations and the full range of business types¹.

AAT is a registered charity whose objectives are to advance public education and promote the study of the practice, theory and techniques of accountancy and the prevention of crime and promotion of the sound administration of the law.

¹ Figures correct as at 30 September 2015

Further engagement

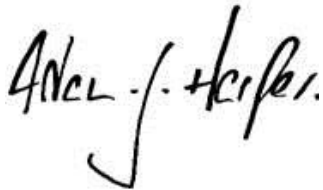
If you have any questions or would like to discuss any of the points in more detail then please contact the AAT at:

email: consultation@aat.org.uk and aat@palmerco.co.uk

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Yours sincerely



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