



UK Government  
Llywodraeth y DU

Office of the Secretary of State for Wales  
Swyddfa Ysgrifennydd Gwladol Cymru

Gwydyr House | Tŷ Gwydyr  
London | Llundain  
SW1A 2NP



T 020 7270 0534  
E [walesofficefoi@walesoffice.gsi.gov.uk](mailto:walesofficefoi@walesoffice.gsi.gov.uk)  
W [www.walesoffice.gov.uk](http://www.walesoffice.gov.uk)

Our ref: 18FOI 86  
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You requested the following information:

**Information relating to any VAT assessments and HMRC penalties received by the Office over the last 5 years.**

We have handled your request under the Freedom of Information Act 2000

**Q1. Has the organisation received any VAT assessments (VAT to be paid to HMRC) or incurred any VAT penalties from HMRC in the last five financial years?**

A1. No

**Q2. Has the organisation used any external VAT consultancy to review VAT in 2016/17? If so, please provide the following detail:**

A2. No

**Q3. Please list all frameworks that are available to the organisation/those you are currently signed up to, that would allow you to access VAT review services? (i.e. analysis and reconciliation framework)**

A3. The Department follows the VAT for Government rules.