

HMRC policy on VAT and business entertainment of overseas customers

[Revenue & Customs Brief 44/10](#) announces that HMRC has reviewed its policy on VAT and business entertainment costs and concluded, in summary, that VAT can be recovered provided that the entertainment is for an overseas customer (rather than, for example, an overseas supplier) and that the entertainment is strictly for business purposes or necessary for the conduct of the provider's taxable business activities.

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