

# **VAT UPDATE 2011/12**

## **INDEX**

**Covering quarterly updates  
April, July and October 2011  
and January 2012**

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# VAT Update October 2011 Index

## INTRODUCTION

This index arranges the material in the update according to type of source (ECJ decision, High Court, Tribunal, new law etc.). If you are looking for a particular word or name, use the “find” function to find it.

This is a cumulative for the year to date. Each January’s index will be the final index for the calendar year to 31 December.

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<i>CC/FS8(T)</i>	Updated factsheet on <i>Compliance checks – Help and advice</i>	Jan 12 6.9.3
<i>CC/FS8(T)</i>	HMRC decide not to list “high-risk tax avoidance schemes”	Jan 12 6.9.12
<i>CC/FS14</i>	Explanation of “managing deliberate defaulters” programme	Apr 11 6.9.8
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<i>C/FS Complaints</i>	New version of factsheet on complaints	Jan 12 6.9.14
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<i>Customs Information Paper (11) 59</i>	HMRC explain revised treatment of buying commission under VAT Package	Oct 11 4.3.1
<i>Draft CAP1</i>	Draft new guidance on seeking non-business VAT rulings	Jul 11 6.9.3
<i>consultations on www.hmrc.gov.uk</i>	Proposals to move all interactions with HMRC on VAT online	Oct 11 6.3.3
<i>HMRC Press Release 26 January 2011</i>	New information pack “Guide to Importing & Exporting: Breaking Down the Barriers”	Apr 11 4.3.5
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<i>HMRC Press Release 3 February 2011</i>	Fraudster’s jail sentence extended for failure to pay confiscation order	Apr 11 6.9.7
<i>HMRC Press Release 7 February 2011</i>	HMRC carry out pilot of Alternative Dispute Resolution	Apr 11 6.8.10
<i>HMRC Press Release 8 March 2011</i>	Updated framework guidance for Higher Education Institutions	Apr 11 5.3.2
<i>HMRC Press Release 22 March 2011</i>	Fraudster’s jail sentence extended for failure to pay confiscation order	Apr 11 6.9.7
<i>HMRC Press Release 22 March 2011</i>	Carousel gang jailed	Apr 11 6.9.9
<i>HMRC News Releases</i>	HMRC announce successful prosecutions for fraud	Jul 11 6.9.11
<i>HMRC Release 6 May 2011</i>	HMRC comment on new supply splitting rules for printed matter	Jul 11 2.8.3
<i>HMRC Technical Note 11 May 2011</i>	Technical note on replacement of ESC 3.2.2 with a legislative solution	Jul 11 6.2.2
<i>HMRC Release 20 May 2011</i>	New initiative to seek out traders who are above the registration threshold	Jul 11 6.2.5
<i>HMRC Release 21 July 2011</i>	Italian VAT registration system changed 24 February 2011: certain ID numbers no longer valid	Oct 11 4.2.2
<i>HMRC (SPEC) 19/11</i>	Taskforce to tackle tax evasion on property transactions in London	Jan 12 6.9.7
<i>HMRC NAT 80/11</i>	“Tax Catch-Up Plan” for tutors and coaches	Jan 12 6.9.7
<i>HMRC NAT 97/11</i>	Campaign to find the unregistered trading above the threshold	Jan 12 6.9.7
<i>HMRC Press Release 20 December 2011</i>	Jail sentences for members of MTIC fraud gang	Jan 12 6.9.8
<i>No reference</i>	No change to diplomatic reliefs for indirect tax and duty	Jan 12 5.8.6

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<a href="http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eImport_ShowContent&amp;propertyType=document&amp;resetCT=true&amp;id=HMCE_PROD_008051">http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eImport_ShowContent&amp;propertyType=document&amp;resetCT=true&amp;id=HMCE_PROD_008051</a>	Updated version of <i>Guide to Importing &amp; Exporting – Breaking down the Barriers</i>	Jul 11 4.3.7
<a href="http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eImport_FAQs&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD_008654">http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eImport_FAQs&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD_008654</a>	FAQs about imports and exports	Jul 11 4.3.8
<a href="http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eImport_FAQs&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_031239">http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eImport_FAQs&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_031239</a>	Frequently Asked Questions about importation of low value goods	Jul 11 4.3.8
<a href="http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eExcise_ShowContent&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_025808">http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eExcise_ShowContent&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_025808</a>	New HMRC guidance on how to avoid becoming involved in MTIC fraud	Jul 11 5.8.5
<a href="http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eVAT_ShowContent&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_031367">http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eVAT_ShowContent&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_031367</a>	Proposals for reform of regulatory penalties	Jul 11 6.8.11
<a href="http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eLibrary_ShowContent&amp;id=HMCE_PROD1_026388&amp;propertyType=document">http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eLibrary_ShowContent&amp;id=HMCE_PROD1_026388&amp;propertyType=document</a>	Online notes to help with VAT 1 updated	Oct 11 6.2.7
<a href="http://nds.coi.gov.uk/content/detail.aspx?NewsAreaId=2&amp;ReleaseID=418199&amp;SubjectId=2; www.hmrc.gov.uk/about/mdd-q-and-a.pdf">http://nds.coi.gov.uk/content/detail.aspx?NewsAreaId=2&amp;ReleaseID=418199&amp;SubjectId=2; www.hmrc.gov.uk/about/mdd-q-and-a.pdf</a>	Announcement of commencement of “managing deliberate defaulters” programme	Apr 11 6.9.8
<a href="http://tinyurl.com/3hxd72b">http://tinyurl.com/3hxd72b</a>	Proposals to move all interactions with HMRC on VAT online	Oct 11 6.3.3
<a href="http://tinyurl.com/3wftndw">http://tinyurl.com/3wftndw</a>	Discussion document on contracts for investigation and settlement of fraud	Oct 11 6.9.9
<a href="http://www.hmrc.gov.uk/agents/toolkits/VAT-output-tax.pdf">http://www.hmrc.gov.uk/agents/toolkits/VAT-output-tax.pdf</a>	HMRC toolkit for agents to help clients get output tax right	Apr 11 2.12.2

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<a href="http://www.hmrc.gov.uk/agents/toolkits/vat-partial-exemption.pdf">http://www.hmrc.gov.uk/agents/toolkits/vat-partial-exemption.pdf</a>	Toolkit for agents to help clients with partial exemption	Apr 11 5.3.1
<a href="http://www.hmrc.gov.uk/aiu/guidance.htm">http://www.hmrc.gov.uk/aiu/guidance.htm</a>	Consolidated guidance on the disclosure of tax avoidance schemes (DOTAS) legislation issued	Oct 11 6.9.12
<a href="http://www.hmrc.gov.uk/avoidance/spotlights.htm">http://www.hmrc.gov.uk/avoidance/spotlights.htm</a>	HMRC website's attempt to discourage tax avoidance	Apr 11 6.9.2
<a href="http://www.hmrc.gov.uk/cars/fuel_company_cars.htm">http://www.hmrc.gov.uk/cars/fuel_company_cars.htm</a>	New fuel-only mileage rates from 1 September 2011	Oct 11 5.8.4
<a href="http://www.hmrc.gov.uk/consultations">http://www.hmrc.gov.uk/consultations</a>	Consultation about measures to prevent fraud on bringing road vehicles to the UK	Jul 11 4.3.4
<a href="http://www.hmrc.gov.uk/manuals/vatfatedumannual/index.htm">http://www.hmrc.gov.uk/manuals/vatfatedumannual/index.htm</a>	Updated online manual on <i>VAT on Education</i>	Oct 11 2.3.9
<a href="http://www.hmrc.gov.uk/manuals/vatfmanual/vatf44000.htm">http://www.hmrc.gov.uk/manuals/vatfmanual/vatf44000.htm</a>	Updated online manual on <i>VAT Fraud</i>	Oct 11 6.9.9
<a href="http://www.hmrc.gov.uk/menus/abi-guidance-insurance.pdf">http://www.hmrc.gov.uk/menus/abi-guidance-insurance.pdf</a>	Partial Exemption Guidance for the Insurance Sector	Jul 11 5.3.4
<a href="http://www.hmrc.gov.uk/practitioners/adr-draft-guidance.pdf">http://www.hmrc.gov.uk/practitioners/adr-draft-guidance.pdf</a>	Draft guidance for HMRC staff on use of alternative dispute resolution	Oct 11 6.9.4
<a href="http://www.hmrc.gov.uk/practitioners/lss-draft-guidance.pdf">http://www.hmrc.gov.uk/practitioners/lss-draft-guidance.pdf</a>	New draft of internal HMRC guidance on Litigation and Settlements Strategy	Oct 11 6.9.4
<a href="http://www.hm-treasury.gov.uk/tax_updates.htm">http://www.hm-treasury.gov.uk/tax_updates.htm</a>	Consultation tracker gives details of current consultations	Jul 11 6.9.5
<i>No reference</i>	HMRC is working with finance industry to produce new guidance on VAT rules for IFAs	Jul 11 2.3.2
<i>No reference</i>	HMRC consult on implementation of strategy for engaging with tax agents	Jul 11 6.9.6
<i>Information Sheet 21/2010</i>	More detail on new rules on place of supply of gas, electricity and cooling	Apr 11 4.3.4
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<i>Information Sheet 23/2010</i>	For e-traders: rates increasing in other member states	Apr 11 4.1.1
<i>Information Sheet 01/2011</i>	For e-traders: rates increasing in other member states	Apr 11 4.1.1
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<i>JCCC CIP(11)49</i>	Expiry of Free Zone designation orders	Jul 11 4.3.6
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<i>NAT 60/11</i>	Campaign to find unregistered traders – offer of reduced penalties for disclosure up to 30 September 2011	Oct 11 6.2.6
<i>NAT 61/11</i>	Launch of “taskforce” to tackle VAT abuse in London’s fast food outlets	Oct 11 6.7.1
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<i>NAT 68/11</i>	Announcement about prosecution of plumbers for failing to register	Oct 11 6.2.6
<i>NAT 70/11</i>	Reminder of end of disclosure opportunity for unregistered businesses on 30 September 2011	Oct 11 6.2.6
<i>NAT 76/11</i>	Helpline for businesses affected by riots	Oct 11 6.9.7
<i>NAT 99/11</i>	Comment on rules for moving remaining traders to online filing from 1 April 2012	Jan 12 6.3.5
<i>NAT 108/11</i>	HMRC warn businesses to watch out for fraudulent VAT charged on subcontract labour	Jan 12 5.8.2

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<i>Notice 60</i>	New version of the Intrastat Notice	Jul 11 4.3.7
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<i>Notice 731</i>	New edition of <i>Cash Accounting</i>	Apr 11 6.5.1
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<i>Revenue &amp; Customs Brief 23/2011</i>	Welsh rules requiring carrier bags to be charged at 5p considered by HMRC	Jul 11 2.1.3
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<i>Revenue &amp; Customs Brief 36/2011</i>	Salary sacrifice agreed before 28 July 2011 will not become taxable if nothing changes after 1 January 2012	Jan 12 2.12.4
<i>Revenue &amp; Customs Brief 38/2011</i>	Sailaway boats scheme restricted for UK residents from 1 January 2012	Jan 12 4.3.5
<i>Revenue &amp; Customs Brief 39/2011</i>	HMRC comment on action following <i>Rank</i> decision	Jan 12 2.3.1
<i>Revenue &amp; Customs Brief 37/2011</i>	Withdrawal of ESCs affecting caravan site recharges	Jan 12 2.5.1
<i>Revenue &amp; Customs Brief 42/2011</i>	Withdrawal of ESC on supplies of boats to disabled persons	Jan 12 2.4.6
<i>Revenue &amp; Customs Brief 43/2011</i>	Withdrawal of ESC concerning first-time connection to utilities	Jan 12 2.5.1
<i>Revenue &amp; Customs Brief 44/2011</i>	Withdrawal of ESC on supplies of vehicles to wheelchair users	Jan 12 2.4.6
<i>Revenue &amp; Customs Brief 44/2011</i>	Intrastat submission changes	Jan 12 4.3.8
<i>RK BK1</i>	Records a trader must keep for tax in general	Apr 11 6.6.1

<i>VAT Notes 3/2011</i>	Explanation of change of policy on interest received by flat rate scheme trader	Oct 11 6.3.1
<i>Working Together 21</i>	New penalty for using paper return when online returns mandated	Apr 11 6.3.6
<i>Working Together 21</i>	Explanation of “managing deliberate defaulters” programme	Apr 11 6.9.8
<i>Working Together 21</i>	HMRC bulletin reports improvements on VAT Advice Line	Apr 11 6.9.11
<a href="http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eVAT_ShowContent&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_031792">http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eVAT_ShowContent&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_031792</a>	Update on implementation of cost-sharing exemption	Jan 12 2.3.5
<a href="http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eLibrary_ConsultationDocuments&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_031787">http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&amp;_pageLabel=pag eLibrary_ConsultationDocuments&amp;propertyType=document&amp;columns=1&amp;id=HMCE_PROD1_031787</a>	Measures to be introduced in 2013 to prevent VAT evasion on road vehicles imported to UK	Jan 12 4.3.7
<a href="http://customs.hmrc.gov.uk/channelsPortalWebApp/downloadFile?contentID=HMCE_PROD1_023493">http://customs.hmrc.gov.uk/channelsPortalWebApp/downloadFile?contentID=HMCE_PROD1_023493</a>	Updated version of manual V1-8A <i>Construction</i>	Jan 12 3.3.4
<a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a>	New mileage allowance rates from 1 March 2011	Apr 11 5.8.3
<a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a>	Updated FAQs on inaccuracy, failure to notify and wrongdoing penalties	Apr 11 6.8.8
<a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a>	New fuel only mileage rates from 1 June 2011	Jul 11 5.8.4
<a href="http://www.hmrc.gov.uk/about/mdd-q-and-a.pdf">www.hmrc.gov.uk/about/mdd-q-and-a.pdf</a>	Explanation of “managing deliberate defaulters” programme	Apr 11 6.9.8
<a href="http://www.hmrc.gov.uk/about/powers-appeal.htm">www.hmrc.gov.uk/about/powers-appeal.htm</a>	Summary of legislation arising from review of powers, deterrents and safeguards	Apr 11 6.9.1
<a href="http://www.hmrc.gov.uk/agents/aam.htm">www.hmrc.gov.uk/agents/aam.htm</a>	Article about agent account managers	Jul 11 6.9.8
<a href="http://www.hmrc.gov.uk/agents/prereturn-support-agents.htm">www.hmrc.gov.uk/agents/prereturn-support-agents.htm</a>	Article about pre-return toolkits	Jul 11 6.9.8
<a href="http://www.hmrc.gov.uk/manuals/bimmanual/bim40150.htm">www.hmrc.gov.uk/manuals/bimmanual/bim40150.htm</a>	HMRC include direct tax treatment of VAT refunds and interest in their corporation tax manual	Jul 11 6.4.2
<a href="http://www.hmrc.gov.uk/manuals/chmanual/CH400000.htm">www.hmrc.gov.uk/manuals/chmanual/CH400000.htm</a>	Updated online compliance handbook manual to include new guidance on penalties for inaccuracies	Apr 11 6.8.8

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<a href="http://www.hmrc.gov.uk/manuals/chmanual/CH81011.htm">www.hmrc.gov.uk/manuals/chmanual/CH81011.htm</a>	Updated online compliance handbook manual to include new guidance on penalties for inaccuracies	Apr 11 6.8.8
<a href="http://www.hmrc.gov.uk/manuals/dmbmanual/DMBM800520.htm">www.hmrc.gov.uk/manuals/dmbmanual/DMBM800520.htm</a>	Updated online manual on debt management and banking	Apr 11 6.3.5
<a href="http://www.hmrc.gov.uk/manuals/dmbmanual/dmbm802010.htm">www.hmrc.gov.uk/manuals/dmbmanual/dmbm802010.htm</a>	Guidance on time to pay arrangements	Jul 11 6.3.2
<a href="http://www.hmrc.gov.uk/manuals/dmbmanual/DMBM950010.htm">www.hmrc.gov.uk/manuals/dmbmanual/DMBM950010.htm</a>	Enforceable VAT debts to be managed on the HMRC Integrated Debt Management System	Apr 11 6.3.5
<a href="http://www.hmrc.gov.uk/manuals/jslmanual/jsl1000.htm">www.hmrc.gov.uk/manuals/jslmanual/jsl1000.htm</a>	New online manual on <i>Joint and several liability</i>	Oct 11 6.9.11
<a href="http://www.hmrc.gov.uk/manuals/vaecmanual/vaec1160.htm">www.hmrc.gov.uk/manuals/vaecmanual/vaec1160.htm</a>	Updated online manual on assessing procedures	Apr 11 6.7.3
<a href="http://www.hmrc.gov.uk/manuals/vatfmanual/VATF10000.htm">www.hmrc.gov.uk/manuals/vatfmanual/VATF10000.htm</a>	Fraud manual added to HMRC website	Apr 11 6.9.12
<a href="http://www.hmrc.gov.uk/manuals/vatinsmanual/VATINS5500.htm">www.hmrc.gov.uk/manuals/vatinsmanual/VATINS5500.htm</a>	Updated online manual on insurance	Apr 11 2.3.2
<a href="http://www.hmrc.gov.uk/manuals/vatposgmanual/VATPOSG4140.htm">www.hmrc.gov.uk/manuals/vatposgmanual/VATPOSG4140.htm</a>	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2
<a href="http://www.hmrc.gov.uk/manuals/vatpossmannual/vatposs08250.htm">www.hmrc.gov.uk/manuals/vatpossmannual/vatposs08250.htm</a>	Guidance on treatment of supplies of admission to events	Jul 11 4.2.2
<a href="http://www.hmrc.gov.uk/manuals/vatpossmannual/vatposs13050.htm">www.hmrc.gov.uk/manuals/vatpossmannual/vatposs13050.htm</a>	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2
<a href="http://www.hmrc.gov.uk/manuals/vatpscmanual/vatpsc42000.htm">www.hmrc.gov.uk/manuals/vatpscmanual/vatpsc42000.htm</a>	Expanded guidance on hotel deposits	Jul 11 2.1.2
<a href="http://www.hmrc.gov.uk/manuals/vatpsmanual/vatpsm4210.htm">www.hmrc.gov.uk/manuals/vatpsmanual/vatpsm4210.htm</a>	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2
<a href="http://www.hmrc.gov.uk/manuals/vattosmanual/vattos2325.htm">www.hmrc.gov.uk/manuals/vattosmanual/vattos2325.htm</a>	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2
<a href="http://www.hmrc.gov.uk/manuals/vcpmanual/vcp10453.htm">www.hmrc.gov.uk/manuals/vcpmanual/vcp10453.htm</a>	Updated online manual on Civil Penalties on belated notification penalties	Jul 11 6.8.10
<a href="http://www.hmrc.gov.uk/manuals/vcpmanual/vcp10552.htm">www.hmrc.gov.uk/manuals/vcpmanual/vcp10552.htm</a>	Online manual on default surcharge updated	Apr 11 6.8.3
<a href="http://www.hmrc.gov.uk/manuals/vcpmanual/vcp11341.htm">www.hmrc.gov.uk/manuals/vcpmanual/vcp11341.htm</a>	Updated online manual on Civil Penalties on incorrect certificates for zero-rating	Jul 11 6.8.10
<a href="http://www.hmrc.gov.uk/manuals/vpostmanual/index.htm">www.hmrc.gov.uk/manuals/vpostmanual/index.htm</a>	Manual on exemption for Post Office's postal services	Apr 11 2.3.7
<a href="http://www.hmrc.gov.uk/manuals/vrsmanual/vrs1000.htm">www.hmrc.gov.uk/manuals/vrsmanual/vrs1000.htm</a>	Internal guidance on retail schemes added to online manuals	Apr 11 2.6.1

<a href="http://www.hmrc.gov.uk/manuals/vtransmanual/updates/updateindex.htm">www.hmrc.gov.uk/manuals/vtransmanual/updates/updateindex.htm</a>	Updated online manual on transport	Apr 11 2.4.4
<a href="http://www.hmrc.gov.uk/manuals/vtransmanual/vtrans110650.htm">www.hmrc.gov.uk/manuals/vtransmanual/vtrans110650.htm</a>	Online manual updated on treatment of aircraft management companies	Oct 11 2.4.2
<a href="http://www.hmrc.gov.uk/news/compliance-centres.htm">www.hmrc.gov.uk/news/compliance-centres.htm</a>	Update on role and discovery powers of Compliance Centres	Jul 11 6.9.2
<a href="http://www.hmrc.gov.uk/news/imprime-3559-mc.pdf">www.hmrc.gov.uk/news/imprime-3559-mc.pdf</a>	EU VAT claims for Monaco still have to be processed manually	Oct 11 4.5.4
<a href="http://www.hmrc.gov.uk/news/notice-imprime-3559-mc.pdf">www.hmrc.gov.uk/news/notice-imprime-3559-mc.pdf</a>	EU VAT claims for Monaco still have to be processed manually	Oct 11 4.5.4
<a href="http://www.hmrc.gov.uk/news/scp-trial.pdf">www.hmrc.gov.uk/news/scp-trial.pdf</a>	Explanation of trial of single compliance process	Jul 11 6.9.1
<a href="http://www.hmrc.gov.uk/online/excuse-missed-deadline.htm">www.hmrc.gov.uk/online/excuse-missed-deadline.htm</a>	Article on reasonable excuses for late filing of VAT returns	Jul 11 6.8.9
<a href="http://www.hmrc.gov.uk/plumberstaxsafeplan">www.hmrc.gov.uk/plumberstaxsafeplan</a>	Article about plumbers' safe tax plan	Jul 11 6.9.8
<a href="http://www.hmrc.gov.uk/plumberstaxsafeplan">www.hmrc.gov.uk/plumberstaxsafeplan</a>	Details of disclosure opportunity for plumbers with unpaid tax	Oct 11 6.2.6
<a href="http://www.hmrc.gov.uk/record-keeping/index.htm">www.hmrc.gov.uk/record-keeping/index.htm</a>		Apr 11 6.6.1
<a href="http://www.hmrc.gov.uk/ris/hmrc-campaigns.htm">www.hmrc.gov.uk/ris/hmrc-campaigns.htm</a>	Campaign to find unregistered traders – offer of reduced penalties for disclosure up to 30 September 2011	Oct 11 6.2.6
<a href="http://www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm">www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm</a>	Records a VAT registered trader must keep	Apr 11 6.6.1
<a href="http://www.hmrc.gov.uk/vat/managing/returns-accounts/deadlines.htm">www.hmrc.gov.uk/vat/managing/returns-accounts/deadlines.htm</a>	Article on deadlines for VAT returns and payment dates	Jul 11 6.8.9
<a href="http://www.hm-treasury.gov.uk/consult_machine_games_duty.htm">www.hm-treasury.gov.uk/consult_machine_games_duty.htm</a>	Consultation on new machine games duty to replace VAT and AMLD on gaming machines	Jul 11 2.3.6
<a href="http://www2.royalmail.com/customer-service/terms-and-conditions/vat-changes-2011#02">www2.royalmail.com/customer-service/terms-and-conditions/vat-changes-2011#02</a>	Changes to Post Office regulations lead to changes in VAT treatment of some services	Jul 11 2.3.3
<a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a>	Summary of responses to consultation on proposed new contractual disclosure facility	Jan 12 6.9.4
<a href="http://www.hmrc.gov.uk/manuals/dmbmanual/updates/updateindex.htm">www.hmrc.gov.uk/manuals/dmbmanual/updates/updateindex.htm</a>	Updated online debt management manual	Jan 12 6.9.13
<a href="http://www.hmrc.gov.uk/manuals/insmanual/updates/updateindex.htm">www.hmrc.gov.uk/manuals/insmanual/updates/updateindex.htm</a>	Updated online insolvency manual	Jan 12 6.9.13
<a href="http://www.hmrc.gov.uk/manuals/vatfmanual/updates/updateindex.htm">www.hmrc.gov.uk/manuals/vatfmanual/updates/updateindex.htm</a>	Updated their online manual on VAT fraud	Jan 12 6.9.4

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<a href="http://www.hmrc.gov.uk/manuals/vathealth/updates/updateindex.htm">www.hmrc.gov.uk/manuals/vathealth/updates/updateindex.htm</a>	Updated online “health” manual	Jan 12 2.3.6
<a href="http://www.hmrc.gov.uk/manuals/vatsscmanual/vatssc05220.htm">www.hmrc.gov.uk/manuals/vatsscmanual/vatssc05220.htm</a>	Updated manual on <i>VAT Supply and Consideration</i>	Jan 12 2.1.4
<a href="http://www.hmrc.gov.uk/manuals/vatwelfare/updates/updates/updateindex.htm">www.hmrc.gov.uk/manuals/vatwelfare/updates/updates/updateindex.htm</a>	Updated online “welfare” manual	Jan 12 2.3.6
<a href="http://www.hmrc.gov.uk/manuals/vbandguidance/VBANDG01100.htm">www.hmrc.gov.uk/manuals/vbandguidance/VBANDG01100.htm</a>	Updated online manual on betting and gaming	Jan 12 2.3.6
<a href="http://www.hmrc.gov.uk/manuals/vbooksmanual/updates/updateindex.htm">www.hmrc.gov.uk/manuals/vbooksmanual/updates/updateindex.htm</a>	Updated online manual on <i>VAT relief for books</i>	Jan 12 2.4.7
<a href="http://www.hmrc.gov.uk/manuals/vclothingmanual/update/updateindex.htm">www.hmrc.gov.uk/manuals/vclothingmanual/update/updateindex.htm</a>	Updated online manual on clothing	Jan 12 2.4.7
<a href="http://www.hmrc.gov.uk/manuals/vfupmanual/updates/updateindex.htm">www.hmrc.gov.uk/manuals/vfupmanual/updates/updateindex.htm</a>	Updated online manual on <i>Fuel and power</i>	Jan 12 2.5.3
<a href="http://www.hmrc.gov.uk/manuals/vprotequipmanual/VPROTEQUIP1000.htm">www.hmrc.gov.uk/manuals/vprotequipmanual/VPROTEQUIP1000.htm</a>	Online manual on protective equipment published	Jan 12 2.4.7
<a href="http://www.hmrc.gov.uk/manuals/vtupbmanual/vtupb6500.htm">www.hmrc.gov.uk/manuals/vtupbmanual/vtupb6500.htm</a>	Updated online manual on Trade Unions and Professional Bodies	Jan 12 2.3.6
<a href="http://www.hm-treasury.gov.uk/d/consult_implementation_machine_games_duty.pdf">www.hm-treasury.gov.uk/d/consult_implementation_machine_games_duty.pdf</a> ; <i>Excise Information Note 2/2011</i> ; <a href="http://www.hm-treasury.gov.uk/d/machine_games_duty.pdf">http://www.hm-treasury.gov.uk/d/machine_games_duty.pdf</a>	Updates on implementation of Machine Games Duty	Jan 12 2.3.3
<a href="http://www.hm-treasury.gov.uk/d/gaar_final_report_11111.PDF">www.hm-treasury.gov.uk/d/gaar_final_report_11111.PDF</a>	Report on possible general anti-avoidance rule – no application to VAT	Jan 12 6.9.11
<a href="http://www.hm-treasury.gov.uk/d/tax_agents_dishonest_conduct.pdf">www.hm-treasury.gov.uk/d/tax_agents_dishonest_conduct.pdf</a>	Legislation to be brought forward to address dishonest conduct by tax agents	Jan 12 6.9.5
<a href="http://www.hm-treasury.gov.uk/d/tax_agents_dishonest_conduct.pdf">www.hm-treasury.gov.uk/d/tax_agents_dishonest_conduct.pdf</a>	Summary of responses to consultation about working with tax agents	Jan 12 6.9.6
<a href="http://www.hm-treasury.gov.uk/d/vat_evasion_road_vehicles.pdf">www.hm-treasury.gov.uk/d/vat_evasion_road_vehicles.pdf</a>	Measures to be introduced in 2013 to prevent VAT evasion on road vehicles imported to UK	Jan 12 4.3.7
<a href="http://www.hm-treasury.gov.uk/d/vat_grouping_esc.pdf">www.hm-treasury.gov.uk/d/vat_grouping_esc.pdf</a>	Draft legislation to enact ESC 3.2.2	Jan 12 6.1.2
<a href="http://www.hm-treasury.gov.uk/d/vat_online_registration.pdf">www.hm-treasury.gov.uk/d/vat_online_registration.pdf</a>	Comment on rules for moving remaining traders to online filing from 1 April 2012	Jan 12 6.3.5

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<a href="http://www.nao.org.uk/publications/1012/online_tax_returns.aspx">www.nao.org.uk/publications/1012/online_tax_returns.aspx</a>	NAO report on impact of online returns	Jan 12 6.3.2
<a href="http://www.hmrc.gov.uk/agents/toolkits/vat-input-tax.pdf">http://www.hmrc.gov.uk/agents/toolkits/vat-input-tax.pdf</a>	Updated version of input tax toolkit for agents	Jan 12 5.8.3
<a href="http://www.hmrc.gov.uk/budget-updates/29nov11/vat-cost-sharing.pdf">http://www.hmrc.gov.uk/budget-updates/29nov11/vat-cost-sharing.pdf</a>	Update on implementation of cost-sharing exemption	Jan 12 2.3.5
<a href="http://www.hmrc.gov.uk/cap/cap1.htm">http://www.hmrc.gov.uk/cap/cap1.htm</a>	CAP 1 <i>Advice on non-business activities</i> issued	Jan 12 6.9.9
<a href="http://www.hmrc.gov.uk/cap/news-311011.htm">http://www.hmrc.gov.uk/cap/news-311011.htm</a>	CAP 1 <i>Advice on non-business activities</i> issued	Jan 12 6.9.9
<a href="http://www.hmrc.gov.uk/cars/fuel_company_cars.htm">http://www.hmrc.gov.uk/cars/fuel_company_cars.htm</a>	Revised advisory rates on car fuel from 1 December 2011	Jan 12 5.8.5
<a href="http://www.hmrc.gov.uk/manuals/vburcmanual/Index.htm">http://www.hmrc.gov.uk/manuals/vburcmanual/Index.htm</a>	Updated online manual on burial and cremation	Jan 12 2.3.6
<a href="http://www.hmrc.gov.uk/news/news-051011.htm">http://www.hmrc.gov.uk/news/news-051011.htm</a>	HMRC explain approach to Single Compliance Process	Jan 12 6.9.1
<a href="http://www.hmrc.gov.uk/news/removal-lvcr.htm">http://www.hmrc.gov.uk/news/removal-lvcr.htm</a> ; <a href="http://www.hm-treasury.gov.uk/d/vat_low_value_consignment_relief.pdf">www.hm-treasury.gov.uk/d/vat_low_value_consignment_relief.pdf</a>	Low value consignment relief to be withdrawn for sales from Channel Islands on 1 April 2012	Jan 12 4.3.1
<a href="http://www.hmrc.gov.uk/thelibrary/emandation.pdf">http://www.hmrc.gov.uk/thelibrary/emandation.pdf</a>	Intrastat submission changes	Jan 12 4.3.8
<a href="http://www.hmrc.gov.uk/thelibrary/intrastat-duedates.pdf">http://www.hmrc.gov.uk/thelibrary/intrastat-duedates.pdf</a>	Intrastat submission changes	Jan 12 4.3.8
<a href="http://www.hm-treasury.gov.uk/d/vat_supplies_public_bodies.pdf">http://www.hm-treasury.gov.uk/d/vat_supplies_public_bodies.pdf</a>	Finance Bill 2012 will include implementation of Directive on status of public authorities	Jan 12 2.1.3
<a href="http://www.hm-treasury.gov.uk/press_122_11.htm">http://www.hm-treasury.gov.uk/press_122_11.htm</a>	Low value consignment relief to be withdrawn for sales from Channel Islands on 1 April 2012	Jan 12 4.3.1
<a href="http://www.hm-treasury.gov.uk/tax_updates.htm">http://www.hm-treasury.gov.uk/tax_updates.htm</a>	Consultations in progress reported	Jan 12 6.9.10

## **2 Statute and other Parliamentary material**

<i>Budget 2011 overview 3.51</i>	Legislation to come on status of public bodies	Apr 11 2.1.1
<i>Budget 2011 overview documents</i>	More consultation on cost-sharing exemption	Apr 11 2.3.13
<i>Budget documents</i>	Academies to be entitled to recover VAT on expenditure	Apr 11 5.8.5
<i>Budget summary documents</i>	FB 2011 will change rules on samples in accordance with <i>EMI</i> decision	Apr 11 2.7.1



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<i>Budget Summary documents</i>	Confirmation of supply-splitting rule in FB 2011 to deny ZR where printed matter supplied in conjunction with positive rated supply	Apr 11 2.8.4
<i>Budget summary documents</i>	Announcement of reduction in Low Value Consignment Relief limit	Apr 11 4.3.1
<i>SI 2011/21</i>	Increase in payment on account thresholds	Apr 11 6.3.3
<i>SI 2011/254</i>	Amendments to capital goods scheme	Apr 11 5.3.3
<i>SI 2011/711</i>	Fee for online credit card payments to HMRC increased	Apr 11 6.3.4
<i>SI 2011/86</i>	New rules on change of use of buildings	Apr 11 3.1.3
<i>SI 2011/86</i>	Simplification of the disapplication rules for option to tax	Apr 11 3.2.2
<i>SI 2011/897</i>	Increased registration and deregistration thresholds	Apr 11 6.2.1
<i>SI 2011/898</i>	Updated car fuel scale charges for return periods starting 1 May 2011	Apr 11 2.12.1
<i>SI 2011/1071</i>	Amendment to regulations to allow input tax on entertaining foreign customers	Jul 11 5.5.1
<i>No reference</i>	Government introduces “equitable liability” rule, but it doesn’t apply to VAT	Jul 11 6.9.10
<i>SI 2011/2401</i>	New rules on interest rates for overdue and overpaid tax still do not apply to VAT	Jan 12 6.3.4
<i>SI 2011/2446</i>	New rules on interest rates for overdue and overpaid tax still do not apply to VAT	Jan 12 6.3.1
<i>SI 2011/330</i>	Northern Ireland price marking order allows longer time to adjust prices for VAT increases	Jan 12 2.11.1
<i>SI/2012/Draft</i>	Statutory definition of charity to be given effect from 1 April 2013	Jan 12 2.11.2

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### 3 Other UK official material

<i>HM Treasury Press Release 04/11</i>	Information about General Anti-Avoidance Rule working party	Apr 11 6.9.2
<i>HM Treasury Release 10 March 2011</i>	Office of Tax Simplification's first report: not much on VAT	Apr 11 6.9.5
<a href="http://nds.coi.gov.uk/ImageLibrary/detail.aspx?MediaDetailsID=3985">http://nds.coi.gov.uk/ImageLibrary/detail.aspx?MediaDetailsID=3985</a>	Annual report of the HMRC Adjudicator	Oct 11 6.9.2
<a href="http://www.nao.org.uk/publications/1012/hmrc_accounts_2010-11.aspx">http://www.nao.org.uk/publications/1012/hmrc_accounts_2010-11.aspx</a>	Annual report of the National Audit Office on HMRC's accounts	Oct 11 6.9.2
<a href="http://www.publications.parliament.uk/pa/cm201011/cmhansrd/cm110905/wmstext/110905m0001.htm">http://www.publications.parliament.uk/pa/cm201011/cmhansrd/cm110905/wmstext/110905m0001.htm</a>	Scott Undertaking withdrawn	Oct 11 6.9.10
<i>Press Notice 39/11</i>	Annual report of the National Audit Office on HMRC's accounts	Oct 11 6.9.2
<i>Tax information and impact note 8 August 2011</i>	Proposals to move all interactions with HMRC on VAT online	Oct 11 6.3.3
<a href="http://www.hm-treasury.gov.uk/tax_updates.htm">www.hm-treasury.gov.uk/tax_updates.htm</a>	Tax consultation tracker	Oct 11 6.9.3
<a href="http://www.ifs.org.uk/publications/5346">www.ifs.org.uk/publications/5346</a>	"Tax by Design" report by Sir James Mirrlees makes recommendations about VAT	Oct 11 6.9.1
<a href="http://www.lpwscheme.org.uk">www.lpwscheme.org.uk</a>	Listed place of worship scheme extended but given maximum budget	Apr 11 3.5.1
<a href="http://www.uktradeinfo.com/index.cfm?task=userconsults&amp;targetconsultsid=55">www.uktradeinfo.com/index.cfm?task=userconsults&amp;targetconsultsid=55</a>	New rules on intrastat filing from 1 April 2012	Oct 11 4.3.2

### 4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-180/10): <i>Jarosław Słaby v Minister Finansów and Emilian Kuć and Halina Jeziorska-Kuć v Dyrektor Izby Skarbowej w Warszawie</i>	A-G considers whether farmer's sales of land are within the scope of VAT or not	Jul 11 2.1.1
CJEU (A-G) (Case C-218/10): <i>ADV Allround Vermittlungs AG v Finanzamt Hamburg-Bergedorf</i>	A-G opinion on whether supply of self-employed drivers can be a supply of staff	Oct 11 4.2.1
CJEU (A-G) (Case C-414/10): <i>Société Veleclair v Ministre du budget des comptes publics et de la réforme de l'État</i>	French rules requiring import VAT to be paid before being deductible were acceptable	Jan 12 4.4.9
CJEU (A-G) (Case C-427/10): <i>Banca Antoniana Popolare Veneta SPA v Ministero dell'Economia e delle Finanze</i>	A-G considers validity of applying different time limits to reclaiming VAT from authorities and reclaiming under contract from supplier	Oct 11 6.4.5

CJEU (A-G) (Case C-500/10): <i>Ufficio IVA di Piacenza v Belvedere Costruzioni Srl</i>	Opinion that Italy's rules, which allow very old cases to be conceded by state, are not in breach of EU law	Jan 12 4.4.6
CJEU (A-G) (Case C-520/10): <i>Lebara Ltd v HMRC</i>	Opinion that phonecards do not involve UK supply when used by EU consumer	Jan 12 4.2.1
CJEU (A-G) (Case C-524/10): <i>Commission v Portuguese Republic</i>	A-G agrees with Commission that Portuguese flat rate scheme for farmers contravenes the Directive	Oct 11 4.4.7
CJEU (A-G) (Case C-594/10): <i>T.G. van Laarhoven v Staatssecretaris van Financiën</i>	Opinion that Netherlands changes to input tax block infringed "standstill rule"	Jan 12 4.4.4
CJEU (A-G's opinion) (Case C-530/09): <i>Inter-Mark Group sp. z o.o., sp. komandytowa w Poznaniu v Minister Finansów</i>	Opinion holds that supplies of stands were associated with exhibition rather than being advertising services	Apr 11 4.2.2
CJEU (Application) (Case 119/11): <i>Commission v France</i>	Infringement proceedings against France for super-reduced rate of 2.1% to the first performances of concerts	Jul 11 4.4.6
CJEU (Application) (Case C-108/11): <i>Commission v Ireland</i>	Commission takes Ireland to the CJEU over lower rate on supplies of greyhounds and horses	Jul 11 4.4.2
CJEU (Application) (Case C-360/11): <i>Commission v Spain</i>	Commission applies for declaration that Spain's application of reduced rate to some medical expenditure contravenes the Directive	Oct 11 4.4.4
CJEU (Application) (Case C-450/11): <i>Commission v Portuguese Republic</i>	Commission complains about implementation of TOMS rules	Jan 12 4.4.11
CJEU (Application) (Case C-473/11): <i>Commission v Kingdom of the Netherlands</i>	Commission complains about implementation of TOMS rules	Jan 12 4.4.11
CJEU (Application) (Case C-524/10): <i>Commission v Portuguese Republic</i>	Commission applies for declaration that Portuguese treatment of farmers does not comply with Directive	Apr 11 4.4.11
CJEU (Application) (Case C-86/11): <i>Commission v UK</i>	Commission applies to ECJ for ruling that UK's grouping rules are not in compliance with the Directive	Jul 11 6.1.1
CJEU (Case 107/10): <i>Enel Maritsa Iztok 3AD v Direktor Obzhalvane i upravljenie na izpalnenieto NAP</i>	Change of rules to reduce interest due on repayments contravened protection of legitimate expectations	Jul 11 4.4.11
CJEU (Case 285/10): <i>Campsa Estaciones de Servicio SA v Administracion del Estado</i>	Questions about use of market value instead of actual consideration	Jul 11 4.4.8

CJEU (Case 398/09): <i>Lady &amp; Kid A/S, Direct Nyt ApS, A/S Harald Nyborg Isenkram- og Sportsforretning and KID-Holding A/S v Skatteministeriet</i>	Unjust enrichment principles considered by CJEU	Oct 11 6.4.4
CJEU (Case C-116/10): <i>Administration de l'enregistrement et des domaines v Feltgen (administrator of Bacino Charter Company SA)</i>	Exemption for high seas chartering did not apply to leisure craft for individuals	Apr 11 4.4.13
CJEU (Case C-180/10): <i>Jarosław Słaby v Minister Finansów and Emilian Kuć and Halina Jeziorska-Kuć v Dyrektor Izby Skarbowej w Warszawie</i>	Sales of land by flat rate farmers were potentially within scope of VAT if more than mere exercise of right of ownership	Oct 11 2.1.1
CJEU (Case C-193/11): <i>Commission v Republic of Poland</i>	Commission complains about implementation of TOMS rules	Jan 12 4.4.11
CJEU (Case C-203/10): <i>Direksia Obzhalvane I upravlenie na izpalnenieto Varna v Auto Nikolovi OOD</i>	Bulgarian application of second-hand scheme to imported motor parts was not correct	Apr 11 4.4.8
CJEU (Case C-259/10): <i>HMRC v The Rank Group plc</i>	Ruling on application of fiscal neutrality to bingo and gaming machines	Jan 12 2.3.1
CJEU (Case C-309/11): <i>Commission v Republic of Finland</i>	Commission complains about implementation of TOMS rules	Jan 12 4.4.11
CJEU (Case C-41/09): <i>Commission v Netherlands</i>	CJEU rules that lower rate for supplies of horses is not correct	Apr 11 4.4.10
CJEU (Case C-421/10): <i>Finanzamt Deggendorf v Markus Stoppelkamp</i>	German residential address did not make supplies chargeable to output tax in Germany where business was registered in Austria	Jan 12 4.2.2
CJEU (Case C-427/10): <i>Banca Antoniana Popolare Veneta SPA v Ministero dell'Economia e delle Finanze</i>	Court rules that different limitation periods for commercial actions and recovery of overpaid VAT from state must not infringe effectiveness principle	Jan 12 4.4.3
CJEU (Case C-430/09): <i>Euro Tyre Holding BV v Staatssecretaris van Financien</i>	Decision about liability for VAT where two supplies involve a single intra-community despatch	Apr 11 4.3.3.
CJEU (Case C-433/09): <i>Commission v Austrian Republic</i>	Austrian rules on valuation of imported cars held to be wrong	Apr 11 4.4.5
CJEU (Case C-438/09): <i>Dankowski v Dyrektor Izby Skarbowej w Łodzi</i>	Invoices from unregistered supplier gave entitlement to input tax credit	Apr 11 4.4.12
CJEU (Case C-441/09): <i>Commission v Germany</i>	Judgment against Germany for applying reduced rate to supplies of horses	Jul 11 4.4.2

CJEU (Case C-444/10): <i>Finanzamt Lüdenscheid v Christel Schriever</i>	Transfer of shop without freehold of premises was still “part of a totality of assets”	Jan 12 2.12.3
CJEU (Case C-453/09): <i>Commission v Austria</i>	Judgment against Austria for applying reduced rate to supplies of horses	Jul 11 4.4.2
CJEU (Case C-464/10): <i>Belgian State v Maître Pierre Henfling, Maître Raphaël Davin, Maître Koenraad Tanghe (acting as trustees in bankruptcy of Tiercé Franco-Belge SA)</i>	Belgian betting agents were acting as bookmakers in their own right, so were exempt	Oct 11 2.3.7
CJEU (Case C-489/09): <i>Vandoorne NV v Belgische Staat</i>	Belgian VAT simplification on supplies of tobacco held to be justified	Apr 11 4.4.14
CJEU (Case C-497/09): <i>Finanzamt Burgdorf v M Bog</i>	Supplies of snacks were goods, not services, in Germany	Apr 11 2.4.3
CJEU (Case C-502/09): <i>Fleischerei Nier GmbH &amp; Co KG v Finanzamt Detmold</i>	Supplies of party catering was likely to be services, not goods	Apr 11 2.4.3
CJEU (Case C-504/10): <i>TANOARCH s.r.o. v Tax Directorate of the Slovak Republic</i>	Transaction in intellectual property between connected companies might be an abuse of rights	Jan 12 5.1.1
CJEU (Case C-530/09): <i>Inter-Mark Group sp. z o.o., sp. komandytowa w Poznaniu v Minister Finansów</i>	Construction of exhibition stands was likely to be “work on goods” but could be advertising	Jan 12 4.2.3
CJEU (Case C-540/09): <i>Skandinaviska Enskilda Banken AB Momsgrupp v Skatteverket</i>	Underwriting of share issues held to be exempt	Apr 11 2.3.3
CJEU (Case C-546/09): <i>Aurubis Bulgaria v Nachalnik na Mitnitsa - Sofia</i>	Authorities could not backdate interest demand where customs debt revised on final determination of value	Apr 11 4.4.17
CJEU (Case C-588/09): <i>Minister Finansów v Kraft Foods Polska S.A</i>	Questions referred about Polish rules on amendment of value of supply	Apr 11 4.4.16
CJEU (Case C-591/10): <i>Littlewoods Retail Ltd and others v HMRC</i>	Questions referred by High Court on compound interest	Apr 11 6.4.1
CJEU (Case C-596/10): <i>Commission v French Republic</i>	Commission takes action against France over reduced rate for horses	Apr 11 4.4.10
CJEU (Case C-621/10): <i>‘Balkan and Sea Properties’ ADSITS v Director of the Varna Office ‘Appeals and the Administration of Enforcement’</i>	Questions referred by Bulgarian courts on application of market value rules	Apr 11 4.4.7
CJEU (Case C-624/10): <i>Commission v French Republic</i>	Commission takes France to CJEU over rules for reverse charges	Apr 11 4.4.9
CJEU (Case C-624/10): <i>Commission v French Republic</i>	French rules allowing reverse charge to be avoided by appointing tax representative were in breach of Directive	Jan 12 4.4.10

CJEU (Case C-93/10): <i>Finanzamt Essen-NordOst v GFKL Financial Services AG</i>	A-G's opinion: transfer of debts to another bank was debt collection service, but for no consideration	Oct 11 2.3.4
CJEU (Case C-93/10): <i>Finanzamt Essen-NordOst v GFKL Financial Services AG</i>	Transfer of non-performing debts was not linked to identifiable consideration so was outside the scope of VAT	Jan 12 2.1.2
CJEU (Case C-94/10): <i>Danfoss A/S and Sauer-Danfoss ApS v Skatteministeriet</i>	Customer could claim unlawfully collected levy direct from state if no alternative method of recovery existed	Jan 12 6.4.2
CJEU (Reference) (Case 119/11): <i>Péter Dávid v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága</i>	Questions about rights to deduct VAT on subcontractor costs where claimant cannot guarantee compliance with law by supplier	
CJEU (Reference) (Case 129/11): <i>OOD Provadiinvest v Direktor na Direktsia "Obzhalvane i upravlenie na izpalnenieto"</i>	Questions about use of market value instead of actual consideration	Jul 11 4.4.9
CJEU (Reference) (Case 153/11): <i>OOD Klub v Director of the Varna Office 'Appeals and the Administration of Enforcement' - Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite)</i>	Questions about right to deduct VAT on cost of property not yet used for purposes of business	Jul 11 4.4.11
CJEU (Reference) (Case 294/11): <i>Daimler AG and Widex A/S v Skatteverket</i>	Reference to CJEU on whether 6 month time limit for 8 <sup>th</sup> Directive claims must lead to loss of tax	Oct 11 4.5.3
CJEU (Reference) (Case 318/11): <i>Daimler AG and Widex A/S v Skatteverket</i>	Question about whether a German company should register for VAT through its subsidiary in Sweden, or whether it could claim under 8 <sup>th</sup> Directive	Oct 11 4.5.2
CJEU (Reference) (Case 520/10): <i>Lebara Ltd v HMRC</i>	Questions for CJEU on taxation of phonecards	Apr 11 4.2.1
CJEU (Reference) (Case 80/11): <i>Mahagében Kft v Nemzeti Adó és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága</i>	Questions about rights to deduct VAT on subcontractor costs where claimant cannot guarantee compliance with law by supplier	Jul 11 4.4.12
CJEU (Reference) (Case C-174/11): <i>Finanzamt Steglitz v Ines Zimmermann</i>	Question from Germany about consistency of German welfare exemption with Directive	Oct 11 4.4.1
CJEU (Reference) (Case C-220/11): <i>Star Coaches s.r.o. v Finanční ředitelství pro hlavní město Prahu</i>	Question from Czech Republic about whether a mere transport company falls within TOMS	Oct 11 4.4.3
CJEU (Reference) (Case C-224/11): <i>BGŻ Leasing Sp. z o. o. v Dyrektor Izby Skarbowej w Warszawie</i>	Polish questions about whether leasing cars plus insurance can be two separate supplies	Oct 11 4.4.6

CJEU (Reference) (Case C-236/11): <i>Commission v Italian Republic</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-257/11): <i>SC Gran Via Moinești srl v Agenția Națională de Administrare Fiscală (ANAF), Administrația Finanțelor Publice București</i>	Question from Romania about entitlement to input tax where building is bought then demolished to make way for new building	Oct 11 4.4.8
CJEU (Reference) (Case C-257/11): <i>SC Gran Via Moinești srl v Agenția Națională de Administrare Fiscală (ANAF), Administrația Finanțelor Publice București</i>	Reference from Bulgaria on operation of capital goods scheme where item purchased is destroyed in accordance with intention at time of purchase	Oct 11 4.4.8
CJEU (Reference) (Case C-259/11): <i>DTZ Zadelhoff vof v Staatssecretaris van Financiën</i>	Reference to CJEU about choice of exemption where value of property is wrapped up in value of shares	Oct 11 3.1.2
CJEU (Reference) (Case C-263/11): <i>Ainārs Rēdlihs v Valsts ieņēmumu dienests</i>	Question from Latvia about economic activity in relation to forests	Oct 11 4.4.2
CJEU (Reference) (Case C-269/11) <i>Commission v Czech Republic</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-275/11): <i>GfBk Gesellschaft für Börsenkommunikation mbH v Finanzamt Bayreuth</i>	Questions for CJEU on scope of “management” in connection with special investment funds	Oct 11 2.3.2
CJEU (Reference) (Case C-284/11): <i>EMS Bulgaria TRANSPORT OOD v Direktor na Direktsia 'Obzhalvane i upravlentie na izpalnenieto' pri Tsentralno Upravlenie na Natsionalnata Agentsia po Prihodite gr. Plovdiv</i>	Reference about changes to Bulgarian conditions for deduction of acquisition tax	Oct 11 4.4.9
CJEU (Reference) (Case C-285/11): <i>Bonik EOOD v Direktor na Direktsia 'Obzhalvane i upravlentie na izpalnenieto', Varna</i>	Reference about Bulgarian measures to deal with fraudulent claims, including transfer of liability to output tax to another member of supply chain	Oct 11 4.4.9
CJEU (Reference) (Case C-293/11) <i>Commission v Hellenic Republic</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-296/11) <i>Commission v France</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-309/11) <i>Commission v Finland</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-392/11); First Tier Tribunal (TC01371): <i>Field Fisher Waterhouse LLP</i>	Reference to CJEU about whether tenant is entitled to input tax on separate supply of cleaning services by landlord	Oct 11 3.1.1

CJEU (Reference) (Case C-44/11): <i>Finanzamt Frankfurt am Main V-Höchst v Deutsche Bank AG</i>	Questions referred about possible exemption of portfolio management	Jul 11 2.3.4
CJEU (Reference) (Case C-496/11): <i>Portugal Telecom SGPS, SA v Fazenda Pública</i>	Questions on recovery of input tax by holding companies	Jan 12 5.3.7
CJEU (Reference) (Case C-499/10): <i>Vlaamse Oliemaatschappij v F.O.D. Financiën</i>	Reference from Belgium about liability of warehousekeeper for VAT due from owner of goods	Apr 11 4.4.6
CJEU (Reference) (Case C-550/11): <i>ET 'PIGI – P. Dimova' – P. Dimova v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' -Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	Questions about adjustment of input tax deduction where goods are stolen	Jan 12 4.4.12

## 5 Other European material

<a href="http://ec.europa.eu/taxation_customs/common/consultations/tax/2011_02_financial_sector_taxation_en.htm">http://ec.europa.eu/taxation_customs/common/consultations/tax/2011_02_financial_sector_taxation_en.htm</a>	Commission consultation on taxation of the financial services sector	Apr 11 2.3.1
<a href="http://eur-lex.europa.eu/JOHtml.do?uri=OJ%3AL%3A2011%3A077%3ASOM%3AEN%3AHTML">http://eur-lex.europa.eu/JOHtml.do?uri=OJ%3AL%3A2011%3A077%3ASOM%3AEN%3AHTML</a>	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1
<a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:326:0001:0002:EN:Pdf">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:326:0001:0002:EN:Pdf</a>	Minimum standard rate of VAT throughout the EU will remain 15% until 2015	Apr 11 4.4.4
<a href="http://europa.eu/rapid/pressReleasesAction.do?reference=SPEECH/11/78&amp;format=HTML&amp;aged=0&amp;language=en&amp;guiLanguage=en">http://europa.eu/rapid/pressReleasesAction.do?reference=SPEECH/11/78&amp;format=HTML&amp;aged=0&amp;language=en&amp;guiLanguage=en</a>	Commissioner promises new strategy for VAT by end of year	Apr 11 4.4.2
<i>Regulation 282/2011</i>	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1
<a href="http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_public_sector.pdf">http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_public_sector.pdf</a>	Commission study on VAT exemptions for public sector and activities in the public interest	Jul 11 4.4.4
<a href="http://nds.coi.gov.uk/content/detail.aspx?NewsAreaId=2&amp;ReleaseID=419757&amp;SubjectId=2">http://nds.coi.gov.uk/content/detail.aspx?NewsAreaId=2&amp;ReleaseID=419757&amp;SubjectId=2</a>	Consultation about measures to prevent fraud on bringing road vehicles to the UK	Jul 11 4.3.4
<a href="http://register.consilium.europa.eu/pdf/en/11/st11/st11092.en11.pdf">http://register.consilium.europa.eu/pdf/en/11/st11/st11092.en11.pdf</a> ; <i>Council Press Release 11595/11 20 June 2011</i>	Report on progress towards implementing reform of financial and insurance exemptions	Jul 11 2.3.1
<i>IP/11/716</i>	Commission pursuing action against 8 member states for breaches of TOMS	Jul 11 4.4.13



<i>No reference</i>	Commission warns against paying intermediaries for “VAT registration numbers”	Jul 11 4.4.1
<i>No reference</i>	Commission asks Hungary to reverse blocking of VAT deduction on open-ended leasing of a passenger vehicle	Jul 11 4.4.14
<i>Press Release IP/11/428</i>	Commission requests Germany to amend rules on cost sharing exemption	Jul 11 4.4.3
<i>Press Release IP/11/604</i>	Commission requests Italy to change rules on exemptions for ships	Jul 11 4.4.10
<i>Press Release IP/11/605</i>	Infringement proceedings against Spain for reduced rate on general medical equipment	Jul 11 4.4.7
<i>Commission Press Release IP/11/76</i>	Reference to CJEU about TOMS rules in 8 member states	Apr 11 4.4.15
<i>IP/11/1134</i>	Commission’s work programme for 2012	Jan 12 4.4.2
<i>IP/11/1276</i>	Commission asks Bulgaria to change rules which discriminate against international traders	Jan 12 4.4.8
<i>Council Implementing Decision of 18 January 2011</i>	UK’s derogation for 50% blocking of car lease charges extended	Apr 11 5.4.2
<i>Council Press Release 19 January 2011</i>	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1
<i>EU Council Press Release 19 January 2011</i>	UK’s derogation for 50% blocking of car lease charges extended	Apr 11 5.4.2
<i>Commission Press Release 8 February 2011</i>	EUROFISC network has started operations	Apr 11 4.4.3
<i>Commission Press Release 23 February 2011</i>	Consultation responses on VAT collection procedures for centralised customs clearance	Apr 11 4.3.7
<i>Commission Press Release 24 February 2011</i>	Suspension of transactions in EU Emissions Trading System national registries	Apr 11 4.4.3
<i>ECHR (Case 33951/05): Meidl v Austria</i>	Length of time taken for carousel prosecution breached human rights	Jul 11 4.4.5
<a href="http://ec.europa.eu/commission_2010-2014/semeta/headlines/news/2011/09/201109282_en.htm">http://ec.europa.eu/commission_2010-2014/semeta/headlines/news/2011/09/201109282_en.htm</a>	Proposal for financial transaction tax	Oct 11 2.3.1
<a href="http://ec.europa.eu/taxation_customs/common/elearning/download_en.htm">http://ec.europa.eu/taxation_customs/common/elearning/download_en.htm</a>	Commission publishes e-learning course on refund claims	Oct 11 4.5.1
<a href="http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_public_sector_en.pdf">http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_public_sector_en.pdf</a>	Commission publishes study on public sector/public interest exemptions	Oct 11 2.3.15

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<a href="http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_ec_annexi.pdf">http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_ec_annexi.pdf</a>	Commission publishes table of thresholds in different member states	Oct 11 4.4.10
<i>IP/11/1126</i>	Reference to CJEU over French rules for exempting services relating to ships	Oct 11 4.4.5
<a href="http://circa.europa.eu/Public/irc/taxud/baggage/library?l=/results_consultation/1417007-sy_consultation/_EN_1.0_&amp;a=d">http://circa.europa.eu/Public/irc/taxud/baggage/library?l=/results_consultation/1417007-sy_consultation/_EN_1.0_&amp;a=d</a>	Summary of responses to Green Paper consultation on the future of VAT	Jan 12 4.3.1
<a href="http://ec.europa.eu/eu_law/infringements/infringements_en.htm">http://ec.europa.eu/eu_law/infringements/infringements_en.htm</a>	Italy asked by Commission to implement anti-fraud measures	Jan 12 4.4.6
<a href="http://ec.europa.eu/eu_law/infringements/infringements_en.htm">http://ec.europa.eu/eu_law/infringements/infringements_en.htm</a>	Italy asked by Commission to revise exemption for ships	Jan 12 4.4.6
<a href="http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/communications/com_2011_851_en.pdf">http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/communications/com_2011_851_en.pdf</a>	Communication on the future of VAT	Jan 12 4.4.1
<a href="http://ec.europa.eu/taxation_customs/taxation/vat/traders/invoicing_rules/index_en.htm">http://ec.europa.eu/taxation_customs/taxation/vat/traders/invoicing_rules/index_en.htm</a>	Explanation of new invoicing directive to take effect on 1 January 2013	Jan 12 6.6.1
<a href="http://www.europarl.europa.eu/sides/getDoc.do?type=TA&amp;reference=P7-TA-2011-0436&amp;language=EN">http://www.europarl.europa.eu/sides/getDoc.do?type=TA&amp;reference=P7-TA-2011-0436&amp;language=EN</a>	Resolution of EU Parliament on way forward for VAT	Jan 12 4.4.5
<a href="eca.europa.eu/portal/pls/portal/docs/1/10582726.PDF">eca.europa.eu/portal/pls/portal/docs/1/10582726.PDF</a>	European Court of Auditors comments on losses from poor customs control	Jan 12 4.3.4
<i>No reference (Google search)</i>	VAT rates throughout EU	Jan 12 4.2.1
<i>ECHR (Case 7359/06): Agurdino Srl v Moldova</i>	Retrospective legislation held to be contrary to European Convention on Human Rights	Jan 12 4.4.7

## **6 Case law: House of Lords/Supreme Court**

Nothing in 2011

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## 7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Chamberlin v HMRC</i>	Solicitor was liable for VAT shown on her VAT returns so bankruptcy order was valid	Apr 11 6.9.13
Court of Appeal: <i>John Wilkins (Motor Engineers) Ltd v HMRC (and related appeals)</i>	CA decides motor traders' case on compound interest will wait for <i>Littlewoods</i> decision of ECJ	Jul 11 6.4.1
Court of Appeal: <i>London Clubs Management Ltd v HMRC</i>	Tribunals were correct to accept floor-area based special method proposal by casino	Jan 12 5.3.1
Court of Appeal: <i>R v Redmond</i>	Confiscation order reduced	Jul 11 6.9.7
Court of Appeal: <i>R v Takkar</i>	Confiscation order considered and upheld on appeal	Apr 11 6.9.7
Court of Appeal: <i>R v Windsor and others</i>	Restraint orders quashed because judge had insufficient evidence	Apr 11 6.9.7

## 8 Case law: High Court/Upper Tribunal

High Court: <i>Brayfal Ltd v HMRC</i>	Partial award of costs to successful MTIC appellant was justified	Apr 11 5.8.1
High Court: <i>Europeans Ltd v HMRC (no.3)</i>	Costs order granted against director in MTIC case	Jul 11 5.8.5
High Court: <i>Payless Cash and Carry Ltd (in liquidation) v Patel and others</i>	Director held responsible for company's losses in missing trader fraud	Oct 11 6.9.13
High Court: <i>Portsmouth City FC v HMRC</i>	Dispute about whether transfer fees included VAT: club's arguments rejected	Jul 11 6.4.3
High Court: <i>R (on the application of ToTel Ltd) v First Tier Tax Tribunal</i>	Refusal of hardship application confirmed on appeal	Apr 11 6.8.7
Upper Tribunal: <i>Able UK Ltd v HMRC</i>	Questions referred to CJEU on exemption for supplies to NATO countries	Apr 11 2.3.14
Upper Tribunal: <i>Airparks Services Ltd v HMRC</i>	Upper Tribunal decides to refer questions about UK rules on transport in connection with airport parking	Jul 11 2.8.2
Upper Tribunal: <i>Deliverance Ltd v HMRC</i>	First-tier had been wrong to conclude that takeaway food was standard rated after deciding it was heated to be fresh	Apr 11 2.4.1
Upper Tribunal: <i>Gateshead Talmudical College v HMRC</i>	Failure to follow through VAT plan led to capital goods scheme clawback	Jul 11 5.3.2
Upper Tribunal: <i>GlaxoSmithKline Services Unlimited v HMRC</i>	Lucozade Sport is a beverage, so excluded from zero-rating	Jan 12 2.4.2

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Upper Tribunal: <i>HMRC v BAA Ltd</i>	HMRC were right to disallow VAT claimed by group on costs incurred by bidding company before it joined the group following takeover	Jul 11 5.1.1
Upper Tribunal: <i>HMRC v Brayfal Ltd</i>	FTT was entitled to find that trader did not have the means of knowing about MTIC fraud in contra-trading	Apr 11 5.8.1
Upper Tribunal: <i>HMRC v Diana Bryce (t/a The Barn)</i>	Supply of space for children's parties did not include any exempt licence to occupy land	Apr 11 2.8.1
Upper Tribunal: <i>HMRC v GMAC UK plc</i>	Judge refuses to refer questions on time limits and bad debt relief to CJEU	Apr 11 5.7.1
Upper Tribunal: <i>HMRC v Grattan plc</i>	FTT was entitled to refer questions to CJEU on right of trader to receive compound interest compensation	Jan 12 6.4.1
Upper Tribunal: <i>HMRC v Megantic Services Ltd</i>	Late admission of evidence in MTIC case was not irregular	Apr 11 5.8.1
Upper Tribunal: <i>HMRC v Megantic Services Ltd (no.2)</i>	Late admission of evidence in MTIC case was not irregular	Apr 11 5.8.1
Upper Tribunal: <i>Mithras (Wine Bars) Ltd v HMRC</i>	First-tier should have exercised a full appellate jurisdiction on amounts as well as basis of assessment	Apr 11 6.7.1
Upper Tribunal: <i>Queenspice Ltd v HMRC</i>	First-tier's decision on extrapolation as basis of assessment confirmed	Apr 11 6.7.2
Upper Tribunal: <i>Queenspice Ltd v HMRC</i>	UT upholds FTT's approach to extrapolation evidence where income had been suppressed	Oct 11 6.7.2
Upper Tribunal: <i>Regent Commodities Ltd v HMRC</i>	Upper Tribunal found no flaw with FTT's conclusion that trader knew or ought to have known about MTIC fraud	Jul 11 5.8.5
Upper Tribunal: <i>Secret Hotels2 Ltd (formerly Med Hotels Ltd) v HMRC</i>	UT overturns FTT decision: website was acting as agent and not supplying hotel accommodation as principal	Oct 11 2.9.2
Upper Tribunal: <i>SRI International v HMRC</i>	Foreign company met the conditions for a 13 <sup>th</sup> Directive claim	Jul 11 4.5.1
Upper Tribunal: <i>St Anne's Distributors Ltd v HMRC</i>	Rules on withdrawal and reinstatement of appeals considered	Apr 11 6.8.1
Upper Tribunal: <i>The Lower Mill Estate Ltd v HMRC</i>	Splitting supply of holiday accommodation into land and separate ZR building services was not abusive	Apr 11 3.1.1

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## 9 Case law: VAT Tribunal/First Tier Tribunal

First Tier Tribunal (TC00882): <i>Dom Buckley IRS Ltd</i>	Rally car had been despatched to Spain so zero-rating was valid	Apr 11 4.3.2
First Tier Tribunal (TC00883): <i>Mobile Motoring Maintenance Ltd</i>	Cap applied where assessment was discovered to have been wrong just over 3 years after it was issued	Apr 11 6.4.3
First Tier Tribunal (TC00883): <i>The Team Brand Communication Consultants Ltd</i>	Chief accountant's stress over redundancy fear was a reasonable excuse for late filing	Apr 11 6.8.3
First Tier Tribunal (TC00886): <i>Pars Technology Ltd</i>	Huge decision about complex MTIC fraud results in denial of credit	Apr 11 5.8.1
First Tier Tribunal (TC00887): <i>Maliha Group Ltd</i>	FTT satisfied that two disputed inputs had not been received; third was valid for deduction	Apr 11 5.8.2
First Tier Tribunal (TC00896): <i>Supreme Petfoods Ltd</i>	Food for ferrets was petfood and could not be ZR	Apr 11 2.4.2
First Tier Tribunal (TC00898): <i>David Trathen and another</i>	Restrictions on occupation meant buildings were holiday accommodation	Apr 11 3.3.2
First Tier Tribunal (TC00899): <i>Brian McAdam Plumbing and Heating</i>	Belated notification penalty confirmed with 50% mitigation	Apr 11 6.8.5
First Tier Tribunal (TC00904): <i>The Phoenix Safe Company Ltd</i>	Dismissal of finance director for fraud was not a reasonable excuse for late filing and payment	Apr 11 6.8.3
First Tier Tribunal (TC00907): <i>1<sup>st</sup> Glass and Mirror Company Ltd</i>	10% penalty of £577 was not "disproportionate"	Apr 11 6.8.3
First Tier Tribunal (TC00908): <i>Grattan plc</i>	Tribunal decides to refer questions on compound interest to CJEU	Apr 11 6.4.1
First Tier Tribunal (TC00919): <i>FanField Ltd; Thexton Training Ltd</i>	Bank interest received by small companies was not subject to FRS because not a business supply	Apr 11 6.3.1
First Tier Tribunal (TC00924): <i>Eyedial Ltd</i>	Absence of curiosity was enough to deny input tax in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC00925): <i>Hoylake Cottage Hospital Charitable Trust</i>	Construction of kitchen block after relevant residential accommodation block qualified for zero-rating	Apr 11 3.3.3
First Tier Tribunal (TC00936): <i>Cell Trading (UK) Ltd</i>	MTIC appeal dismissed	Apr 11 5.8.1
First Tier Tribunal (TC00940): <i>Murdoch UK Ltd</i>	HMRC entitled to refuse retrospective application of FRS	Apr 11 6.3.2
First Tier Tribunal (TC00942): <i>Bowcombe and Uperne Shoots</i>	Standard, not indemnity, costs awarded	Apr 11 6.8.6
First Tier Tribunal (TC00945): <i>Lebara Ltd</i>	Questions for CJEU on taxation of phonecards	Apr 11 4.2.1

First Tier Tribunal (TC00948): <i>Wakefield College</i>	College was in business and not entitled to receive zero-rated construction on campus building	Apr 11 3.3.1
First Tier Tribunal (TC00949): <i>Barratt Goff and Tomlinson</i>	Costs of obtaining medical reports were not inputs of solicitor but validly recharged as disbursements	Apr 11 2.2.1
First Tier Tribunal (TC00953): <i>Eurostar Telecom Ltd</i>	<i>Mobilx</i> decision applied to deny input tax in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC00958): <i>ICAN Finance</i>	Sole trader with buy-to-let was required to account for FRS VAT on rent	Apr 11 6.3.2
First Tier Tribunal (TC00959): <i>Palmers of Oakham</i>	Construction of garage before house qualified (in part) for zero-rating	Apr 11 3.3.3
First Tier Tribunal (TC00960): <i>Mill House Management UK Ltd</i>	Company had not opted and forgotten to notify; it had not opted	Apr 11 3.2.1
First Tier Tribunal (TC00965): <i>European Tour Operators Association</i>	Trade association was entitled to exempt its subscriptions	Apr 11 2.3.10
First Tier Tribunal (TC00967): <i>Abbey (Manchester) Ltd</i>	Director held to have known of connection to MTIC fraud	Apr 11 5.8.1
First Tier Tribunal (TC00967): <i>My Secrets Ltd</i>	Partial success for trader in MTIC appeal	Apr 11 5.8.1
First Tier Tribunal (TC00970): <i>Maximum Networks Ltd</i>	Director held to have known of connection to MTIC fraud, even without proof of dishonesty	Apr 11 5.8.1
First Tier Tribunal (TC00971): <i>Root 89 Ltd</i>	<i>Mobilx</i> decision applied to deny input tax in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC00983): <i>GD &amp; Mrs D Lewis (t/a Russell Francis Interiors)</i>	Error penalty confirmed but with additional mitigation for exceptional circumstances	Apr 11 6.8.4
First Tier Tribunal (TC00985): <i>Bridges Cleaning and Hygiene Services Ltd</i>	No reasonable excuse for company which was regularly a few days late	Apr 11 6.8.3
First Tier Tribunal (TC00993): <i>Birmingham Hippodrome Theatre Trust Ltd</i>	Unjust enrichment defence applied to <i>Fleming</i> claim where input tax had been recovered after exempt supplies	Apr 11 6.4.2
First Tier Tribunal (TC00998): <i>D Doris (t/a Gardiners of Denny)</i>	HMRC officer could not justify revised split of consideration for spectacles and dispensing	Apr 11 2.8.3
First Tier Tribunal (TC00998): <i>NAJ Walley</i>	Costs were not associated with taxable business, so VAT not deductible	Apr 11 5.1.1
First Tier Tribunal (TC00998): <i>Next Group plc</i>	Attempt to zero-rate supply of mail order catalogues was not abusive, but the catalogues were not supplied for consideration	Apr 11 2.8.2

First Tier Tribunal (TC00999): <i>Vehicle Control Services Ltd</i>	Penalties collected by parking control company were consideration for VATable supply to landowner	Apr 11 2.1.2
First Tier Tribunal (TC01002): <i>Dental IT Ltd</i>	Misleading advice about required timing of electronic transfers was reasonable excuse	Apr 11 6.8.3
First Tier Tribunal (TC01003): <i>HC Motors Ltd</i>	Cap applied where returns submitted late to replace central assessments	Apr 11 6.4.3
First Tier Tribunal (TC01008): <i>Dr John H Smalley</i>	Activities did not constitute a business, so VAT not deductible	Apr 11 5.1.1
First Tier Tribunal (TC01014): <i>Kingfisher Events Ltd (in liquidation)</i>	Company claiming 100% of input tax on yacht must have applied the <i>Lennartz</i> approach	Apr 11 5.6.2
First Tier Tribunal (TC01015): <i>Annette Glen-Jones (t/a Sophisticuts)</i>	Rental of basement of hairdressing salon was not exempt	Apr 11 3.1.2
First Tier Tribunal (TC01019): <i>Euro Quest Trading Ltd</i>	Director held to have known of connection to MTIC fraud	Apr 11 5.8.1
First Tier Tribunal (TC1020): <i>Van-Lauren G Welds Ltd</i>	Car was available for private use; no “legitimate expectation” of deduction	Apr 11 5.4.1
First Tier Tribunal (TC01021): <i>Enviroengineering Ltd</i>	Company had no evidence that inputs had been paid for, so VAT not allowed	Apr 11 5.8.2
First Tier Tribunal (TC01022): <i>Mayfair Executive Ltd</i>	Due diligence appeared to be a smokescreen in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC01024): <i>Abbeytrust Homes Ltd</i>	Retrospective planning commission could not justify zero-rating	Apr 11 3.3.4
First Tier Tribunal (TC01027): <i>Rocco Mana Ltd (t/a Spearmint Rhino Lounge)</i>	Not having a postbox was not an excuse for late filing and payment	Apr 11 6.8.3
First Tier Tribunal (TC01028): <i>Made to Measure</i>	Massage mattresses not solely suitable for handicapped persons	Apr 11 2.4.5
First Tier Tribunal (TC01037): <i>Kaizen Search Ltd</i>	“Proportionality” defence considered and rejected	Jul 11 6.8.3
First Tier Tribunal (TC01040): <i>Codicote Quarry Ltd</i>	15% surcharges confirmed	Jul 11 6.8.3
First Tier Tribunal (TC01045): <i>Auko Ltd</i>	Trader paid VAT in two lumps, both late – no excuses	Jul 11 6.8.3
First Tier Tribunal (TC01060): <i>Rosanna Jayne Gordon</i>	Assessments from 2000 were upheld in spite of HMRC apparently not pursuing them for some years	Jul 11 6.7.1
First Tier Tribunal (TC01070): <i>Alan Rue (formerly t/a Hermitage Clean Care)</i>	Not possible to argue about liabilities from 1990s – no appealable matter	Jul 11 6.8.12

First Tier Tribunal (TC01072): <i>Robert Ward t/a WPS Electrics</i>	15% surcharge confirmed: excuses were only ignorance and insufficiency of funds	Jul 11 6.8.3
First Tier Tribunal (TC01081): <i>David Finnamore t/a Hanbridge Storage Services</i>	Container used for storage was incidental to the letting of the land it stood on: exemption applied	Jul 11 3.1.1
First Tier Tribunal (TC01087): <i>Wai Ho Takeaway</i>	s.67 penalty on acquisition of TOGC confirmed	Jul 11 6.8.4
First Tier Tribunal (TC01094): <i>Queen Mary, University of London</i>	Leaseback was in reality a supply of equipment, not land, but could not qualify for partial zero-rating	Jul 11 2.8.1
First Tier Tribunal (TC01095): <i>Singh &amp; Singh Ltd</i>	Appeal against notice to deposit security fails	Jul 11 6.9.9
First Tier Tribunal (TC01102): <i>Digital Solutions Technology Ltd</i>	Absence of employee not an excuse for late payment	Jul 11 6.8.3
First Tier Tribunal (TC01104): <i>Leonards Solicitors Ltd</i>	Five successive late payments – no excuses	Jul 11 6.8.3
First Tier Tribunal (TC01113): <i>Digitop Ltd</i>	15% penalty held not to be disproportionate in the circumstances	Jul 11 6.8.3
First Tier Tribunal (TC01120): <i>Dingle Clark</i>	Barrister settling VAT in cash at Bank of England had reasonable expectation that funds were in time	Jul 11 6.8.3
First Tier Tribunal (TC01136): <i>MTS Recovery &amp; Repairs Ltd</i>	Harshness of penalty and shortage of funds not excuses	Jul 11 6.8.3
First Tier Tribunal (TC01137): <i>Mill Lane Engineering (Aldershot) Ltd</i>	Late payment of instalments did not constitute excuse	Jul 11 6.8.3
First Tier Tribunal (TC01138): <i>Atlantic Electronics Ltd</i>	Dispute about costs rules on transition over 1 April 2009	Jul 11 6.8.6
First Tier Tribunal (TC01155): <i>Eastwell Manor Ltd</i>	“Disproportionate” argument considered in detail but not allowed	Jul 11 6.8.3
First Tier Tribunal (TC01156): <i>Ann Hood</i>	Several different businesses all fell under the same registration	Jul 11 6.2.2
First Tier Tribunal (TC01158): <i>E&amp;P Painting Contractors Ltd</i>	No excuses for late payment	Jul 11 6.8.3
First Tier Tribunal (TC01158): <i>Luxottica (UK) Ltd</i>	£10m typing error leading to bank rejection of payment not an excuse	Jul 11 6.8.3
First Tier Tribunal (TC01159): <i>TPH Developments Ltd</i>	Builder was allowed to appeal out of time	Jul 11 6.8.5
First Tier Tribunal (TC01160): <i>IS Jennings (no.2)</i>	DIY claimant was not required to hold proper VAT invoices	Jul 11 3.4.1
First Tier Tribunal (TC01166): <i>North Cooling Ltd</i>	Bank holidays and bereavement not accepted as excuses	Jul 11 6.8.3



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First Tier Tribunal (TC01169): <i>Bradgate Containers Ltd</i>	Company was negligent in relation to breaches of IPR rules, but was not the person liable for the customs debt	Jul 11 4.3.3
First Tier Tribunal (TC01173): <i>M Cudworth (t/a Cudworth of Norton)</i>	Travelling salesman could not reclaim all VAT on goods sold abroad because of the deemed despatch at cost	Jul 11 4.3.2
First Tier Tribunal (TC01175): <i>Atlantic Electronics Ltd</i>	Admissibility of evidence in MTIC case considered	Jul 11 6.8.7
First Tier Tribunal (TC01179): <i>D &amp; E Sherratt</i>	Planning conditions meant house was not a dwelling	Jul 11 3.4.2
First Tier Tribunal (TC01181): <i>Greystone International Ltd</i>	Uncommercial trade suggested directors knew about MTIC fraud	Jul 11 5.8.5
First Tier Tribunal (TC01187): <i>McMullen Holdings Ltd</i>	Company's evidence that VAT 1 had been lost by HMRC was accepted: s.67 penalty quashed	Jul 11 6.8.4
First Tier Tribunal (TC01188): <i>Active Infotech Ltd</i>	Tribunal believed directors were party to fraud in contra-trading case	Jul 11 5.8.5
First Tier Tribunal (TC01189): <i>Value Catering and others</i>	Company supplied food in the course of catering	Jul 11 2.4.1
First Tier Tribunal (TC01199): <i>ADM Glass Ltd</i>	Failure to understand electronic payments deadline for second successive quarter was not an excuse	Jul 11 6.8.3
First Tier Tribunal (TC01201): <i>Babergh District Council</i>	Allocation of council's s.33 capping case to "complex" track	Jul 11 6.8.8
First Tier Tribunal (TC01205): <i>EG Harrison</i>	Individual was not running shooting syndicates as a business	Jul 11 2.1.4
First Tier Tribunal (TC01207): <i>Mrs R Holmes</i>	Nutritionalist was providing healthcare, not education	Jul 11 2.3.7
First Tier Tribunal (TC01210): <i>Paymex Ltd</i>	Insolvency practitioner was exempt as providing "negotiation concerning debts" and not debt collection	Jul 11 2.3.5
First Tier Tribunal (TC01212): <i>Corporate Synergy International (in liquidation)</i>	Delay was too great to allow company to bring appeal out of time	Jul 11 6.8.5
First Tier Tribunal (TC01213): <i>Flashpoint Technology Ltd</i>	Directors failed to ask important questions: they ought to have known about MTIC fraud	Jul 11 5.8.5
First Tier Tribunal (TC01214): <i>The Bridport and West Dorset Golf Club Ltd</i>	UK rules on sporting exemption were not in compliance with the Directive	Jul 11 2.3.9

First Tier Tribunal (TC1069): <i>Reed Employment Ltd</i>	Employment agency was only liable on its commission, not on the full amount received from clients; but unjust enrichment prevented some of the claim succeeding	Jul 11 2.9.1
First Tier Tribunal (TC1069): <i>Wheeled Sports 4 Hereford Ltd</i>	Skate park was not a “building”	Jul 11 3.3.1
First Tier Tribunal (TC1148): <i>Sally Moher t/a Premier Dental Agency</i>	Temporary dental nurses were a taxable supply of staff, not an exempt supply of services	Jul 11 2.9.2
First Tier Tribunal (TC1154): <i>Hellesdon Leather and Cloth Co Ltd</i>	Car was available for private use; some other expenses allowed	Jul 11 5.4.1
First-Tier Tribunal (TC01031): <i>Mynt Ltd</i>	Directors knew or ought to have known about MTIC fraud	Jul 11 5.8.5
First-Tier Tribunal (TC01047): <i>AI Construction (Derby) Ltd</i>	Input tax claim failed because evidence was unsatisfactory	Jul 11 5.8.2
First-Tier Tribunal (TC01058): <i>Khan Tandoori II &amp; Khan Tandoori (NW) Ltd</i>	Registration liability following acquisition of TOGC confirmed	Jul 11 6.2.3
First-Tier Tribunal (TC01082): <i>Total Distribution Ltd</i>	Due diligence on mobile phones carried out after the event; trader ought to have known about MTIC fraud	Jul 11 5.8.5
First-Tier Tribunal (TC01114): <i>3 Deandrake Ltd</i>	No other reasonable explanation for transactions apart from MTIC fraud	Jul 11 5.8.5
First-Tier Tribunal (TC01117): <i>James Yarlett t/a Beanies-by-Night and t/a J Y Electricals</i>	Electrician also ran restaurant as a sole trader and was therefore liable to output tax on all receipts	Jul 11 6.2.1
First-Tier Tribunal (TC01119): <i>Network Euro Ltd (in liquidation)</i>	MTIC fraud dismantled by Judge Mosedale	Jul 11 5.8.5
First-Tier Tribunal (TC01127): <i>Sceptre Services</i>	Legitimate expectation of MTIC repayment rejected	Jul 11 5.8.5
First-Tier Tribunal (TC01128): <i>3 Net Media Group</i>	Input tax refused on acquisition of goods in a TOGC	Jul 11 5.8.1
First-Tier Tribunal (TC01144): <i>Grattan plc (no.2)</i>	First Tier accepts HMRC have right to appeal to Upper Tribunal about reference to ECJ on compound interest	Jul 11 6.4.1
First-Tier Tribunal (TC01177): <i>Irene Middleton t/a Freshfields</i>	EDR fixed on voluntary registration could not be changed later	Jul 11 6.2.4
First-Tier Tribunal (TC01209): <i>A Noor</i>	Trader had legitimate expectation of recovering pre-registration VAT after call to Advice Line	Jul 11 5.8.3

First Tier Tribunal (TC01220): <i>Gary Knapper</i>	<i>Steptoe</i> argument applied to income tax surcharge	Oct 11 6.8.1
First Tier Tribunal (TC01221): <i>Enviroengineering Ltd</i>	Trader won “wasted costs” because HMRC had failed to turn up for a hearing, but his own appeal was hopeless because his claim was subject to capping	Oct 11 6.8.2
First Tier Tribunal (TC01222): <i>DP Hyde t/a Pentagon Software</i>	Trader’s appeal against disallowance of input tax in 1997/98 relating to carousel fraud was rejected as out of time	Oct 11 6.8.2
First Tier Tribunal (TC01223): <i>Black Pearl Entertainments Ltd</i>	Company failed to appeal refusal to repay output tax on gaming machine income in time: deliberate decision could not be reversed later	Oct 11 6.8.2
First Tier Tribunal (TC01227): <i>I Phillips</i>	Condition tying occupancy of property to particular business did not deny status of dwelling	Oct 11 3.4.1
First Tier Tribunal (TC01238): <i>Daytona Surf Ltd</i>	Unsatisfactory evidence for input tax claim: appeal dismissed	Oct 11 5.8.1
First Tier Tribunal (TC01239): <i>CV Staff Services Ltd</i>	Trader ignored warnings about BACS delays: no excuse for default	Oct 11 6.8.1
First Tier Tribunal (TC01241): <i>Graham Roth t/a Phillips Roth &amp; Co</i>	Trader had history of more than 50 defaults: no excuse for current one	Oct 11 6.8.1
First Tier Tribunal (TC01245): <i>The Honourable Society of Middle Temple</i>	Running water was a zero-rated supply separate from the opted land also supplied by the landlord	Oct 11 2.8.1
First Tier Tribunal (TC01248): <i>Edgeskill Ltd</i>	Contra-trading did not isolate appellant from underlying MTIC fraud: input tax denied	Oct 11 5.8.3
First Tier Tribunal (TC01254): <i>Neshama Music Ltd</i>	Default surcharge confirmed – not disproportionate	Oct 11 6.8.1
First Tier Tribunal (TC01261): <i>Wilson of Rathkenny Ltd</i>	Letter was an intention to claim, not itself a claim nor an amendment of an existing claim	Oct 11 6.4.1
First Tier Tribunal (TC01266): <i>Impossible TV Ltd</i>	Insufficient evidence to support reasonable excuse for default	Oct 11 6.8.1
First Tier Tribunal (TC01273): <i>Grant Vehicle Repairs Ltd</i>	Bookkeeper’s holiday did not cause default: no excuse	Oct 11 6.8.1
First Tier Tribunal (TC01274): <i>W Oswald</i>	Trader’s wrong belief was no excuse for default	Oct 11 6.8.1
First Tier Tribunal (TC01276): <i>First Talk Mobile Ltd</i>	Two connected companies should have carousel appeals heard together	Oct 11 6.8.7

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First Tier Tribunal (TC01279): <i>JMS Aggregate Supplies</i>	<i>Steptoe</i> argument applied to default surcharge: reasonable excuse accepted	Oct 11 6.8.1
First Tier Tribunal (TC01288): <i>Mark Ziani de Ferranti</i>	Owner of Scottish estate was engaged in economic activity in hunting deer and delivering mail	Oct 11 5.1.1
First Tier Tribunal (TC01289): <i>System Fabricators Ltd</i>	Compulsory deregistration confirmed	Oct 11 6.2.5
First Tier Tribunal (TC01292): <i>Roy Victor Evans t/a Britannia Services</i>	Trader was not entitled to exception from registration because he had breached the forward look test	Oct 11 6.2.3
First Tier Tribunal (TC01296): <i>Mass Information Systems Ltd</i>	FTT accepted that surcharge liability notice had not been delivered: surcharge quashed	Oct 11 6.8.1
First Tier Tribunal (TC01298): <i>London Wiper Company Ltd</i>	HMRC should have accepted alternative evidence for input tax claim within reg.29	Oct 11 5.8.1
First Tier Tribunal (TC01300): <i>Blue Forest (UK) Ltd</i>	Payment by instalments did not make surcharge disproportionate	Oct 11 6.8.1
First Tier Tribunal (TC01302): <i>Saint-Gobain Building Distribution Ltd</i>	Accounts department cancelled standing order for POA instead of reducing the amount; 11 day delay in rectifying meant surcharge was not disproportionate	Oct 11 6.8.1
First Tier Tribunal (TC01302): <i>The Hira Company Ltd</i>	Trader satisfied FTT that he neither knew nor had the means of knowing that transactions were connected with fraud	Oct 11 5.8.3
First Tier Tribunal (TC01310): <i>Calver Weir Restoration Project</i>	Weir was not a building so could not be covered by zero-rating in Sch.8 Group 6	Oct 11 3.3.2
First Tier Tribunal (TC01312): <i>Wai Yan Chan</i>	Consideration of information notices under Sch.36 FA 2008	Oct 11 6.8.6
First Tier Tribunal (TC01313): <i>Wilsons Solicitors (1991) Ltd</i>	Appeal against security notice dismissed	Oct 11 6.9.6
First Tier Tribunal (TC01314): <i>Susan Evans</i>	Trader who had retired had no defence against notice of compulsory registration, but HMRC's delay in taking action led to cancellation of penalty	Oct 11 6.2.2
First Tier Tribunal (TC01315): <i>Car Factors Ltd</i>	UK company was entitled to register in order to trade in cars between Spain, Italy and Germany	Oct 11 6.2.4
First Tier Tribunal (TC01316): <i>Preferred Refrigeration Ltd</i>	Trader ignored warnings about BACS delays: no excuse for default	Oct 11 6.8.1

First Tier Tribunal (TC01318): <i>Atkins' Executors</i>	Costs awarded where HMRC withdrew income tax assessment shortly before hearing – even without hearing, costs could be claimed	Oct 11 6.8.5
First Tier Tribunal (TC01319): <i>Forster and others</i>	Business splitting direction had been unreasonably issued to farmhouse B&B and farming partnership	Oct 11 6.2.1
First Tier Tribunal (TC01320): <i>Gardner &amp; Co</i>	Notice of deregistration was not valid, but input tax claim was also not valid	Oct 11 6.2.5
First Tier Tribunal (TC01339): <i>DWS Environmental Ltd</i>	FTT accepted that surcharge liability notice had not been delivered: surcharge quashed	Oct 11 6.8.1
First Tier Tribunal (TC01341): <i>Croall Bryson &amp; Co Ltd</i>	Car dealer was entitled to zero-rate sales of new cars to wheelchair users on the basis of evidence collected	Oct 11 2.4.1
First Tier Tribunal (TC01341): <i>Total Technology (Engineering) Ltd</i>	Surcharge was disproportionate because of exceptional circumstances	Oct 11 6.8.1
First Tier Tribunal (TC01348): <i>Amber Valley Developments Ltd</i>	Mistaken belief that “time to pay” had been agreed was no excuse for a default	Oct 11 6.8.1
First Tier Tribunal (TC01349): <i>Intabase Solutions Ltd</i>	Misunderstanding about time taken for electronic transfers was no excuse for defaults	Oct 11 6.8.1
First Tier Tribunal (TC01350): <i>Treetops Hospice Trust</i>	Extra building was annexe or extension – standard rated construction	Oct 11 3.3.1
First Tier Tribunal (TC01351): <i>J Wade</i>	Previous residential use of part of building did not wholly exclude DIY claim on non-residential part	Oct 11 3.4.2
First Tier Tribunal (TC01356): <i>Feldbinder (UK) Ltd</i>	German directors’ excuse that they did not understand a surcharge liability notice was not accepted	Oct 11 6.8.1
First Tier Tribunal (TC01367): <i>Business Management Concepts Ltd</i>	Trader had means of knowing that transactions were connected with fraud	Oct 11 5.8.3
First Tier Tribunal (TC01369): <i>Fury Design Consultants</i>	Closure of customer’s accounts department was predictable: no excuse for default	Oct 11 6.8.1
First Tier Tribunal (TC01370): <i>Pound Road Stores Ltd</i>	Trader ignored warnings about BACS delays: no excuse for default	Oct 11 6.8.1
First Tier Tribunal (TC01374): <i>Manatlantic Ltd</i>	No commercial reason for company’s deals; only credible explanation was fraud	Oct 11 5.8.3
First Tier Tribunal (TC01375): <i>TL Smith Properties Ltd and Tregwilym Lodge Ltd</i>	Extra building was annexe or extension – standard rated construction	Oct 11 3.3.1

First Tier Tribunal (TC01376): <i>Fusion Electronics Ltd</i>	Denial of input tax confirmed in carousel case	Oct 11 5.8.3
First Tier Tribunal (TC01380): <i>S Rich</i>	“Reliance on another” does not rule out reasonable excuse for income tax surcharge	Oct 11 6.8.1
First Tier Tribunal (TC01382): <i>Data Select Ltd</i>	FTT did not accept reasons given for late appeal against decision to disallow input tax in carousel dispute	Oct 11 6.8.2
First Tier Tribunal (TC01385): <i>Paul Hoskins Ltd</i>	<i>Steptoe</i> argument applied to default surcharge: reasonable excuse accepted for one default but not for another which appeared to relate to illness	Oct 11 6.8.1
First Tier Tribunal (TC01386): <i>GF Mercer Ltd</i>	Company’s claim for input tax affecting one quarter each year for 8 years was capped	Oct 11 6.4.2
First Tier Tribunal (TC01387): <i>Different Kettle Ltd</i>	HMRC accepted they could not deny input tax on purchase of mailing lists	Oct 11 5.8.2
First Tier Tribunal (TC01389): <i>Carlton Clubs plc</i>	Company was allowed to change apportionment between bingo consideration elements within reg.38 without capping	Oct 11 6.4.3
First-Tier Tribunal (TC01381): <i>Wheels Common Investment Fund Trustees Ltd and Others</i>	Questions for CJEU on whether management of pension fund can qualify for special investment fund exemption	Oct 11 2.3.2
First Tier Tribunal (TC01394): <i>UK Storage Company (SW) Ltd</i>	Self-storage facilities were exempt as licence to occupy land	Jan 12 3.1.1
First Tier Tribunal (TC01399): <i>Pen Associates Europe Ltd</i>	Tribunal rejects application for leave to appeal out of time	Jan 12 6.8.3
First Tier Tribunal (TC01401): <i>Volkswagen Financial Services (UK) Ltd</i>	HMRC’s disallowance of any overhead input tax on HP transactions was unreasonable	Jan 12 5.3.2
First Tier Tribunal (TC01411): <i>Digi Trade Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01414): <i>Ken Hewitt</i>	DIY claim failed where builder should have zero-rated supplies	Jan 12 3.4.3
First Tier Tribunal (TC01415): <i>Express Computers Ltd, Hillcraft Trading Ltd</i>	Transactions connected to missing trader fraud: appeal allowed – fraud not the only possible explanation	Jan 12 5.8.1
First Tier Tribunal (TC01419): <i>Robert H Smith Investments &amp; Consulting</i>	US trader was out of time with 13 <sup>th</sup> Directive claim	Jan 12 4.5.2
First Tier Tribunal (TC01425): <i>D &amp; H Developments</i>	House was not designed as a dwelling so builder should have charged VAT	Jan 12 3.3.2
First Tier Tribunal (TC01429): <i>Ixes (UK) Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1

First Tier Tribunal (TC01432): <i>Brunel Motor Co Ltd v HMRC (and related appeal)</i>	Customer had not agreed to issue of credit note so supplier should have claimed bad debt relief rather than reversing the sale	Jan 12 5.7.1
First Tier Tribunal (TC01437): <i>DNA Defence Ltd</i>	Availability of cash accounting meant <i>Steptoe</i> did not apply to company with cash flow difficulties	Jan 12 6.8.1
First Tier Tribunal (TC01438): <i>The Datoo Partnership</i>	Non-delivery of blank return forms was not a reasonable excuse	Jan 12 6.8.1
First Tier Tribunal (TC01439): <i>Mark Kelly</i>	Disproportionality defence rejected	Jan 12 6.8.1
First Tier Tribunal (TC01443): <i>Andrew George Burr</i>	No possibility to displace repayment cap in VAT Act – trader would have to apply for hardship under discretion of Commissioners	Jan 12 6.4.3
First Tier Tribunal (TC01446): <i>Claranet Ltd</i>	Confusion over payments on account regime was not a reasonable excuse	Jan 12 6.8.1
First Tier Tribunal (TC01450): <i>Innocent Ltd</i>	Costs awarded to HMRC because case was akin to High Court hearing	Jan 12 6.8.4
First Tier Tribunal (TC01451): <i>Aleena Electronics Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01452): <i>McFletch Ltd and others</i>	Connected traders with very poor record did not have reasonable excuses for defaults	Jan 12 6.8.1
First Tier Tribunal (TC01454): <i>Pure Independence (UK) Ltd</i>	Mattresses were designed for disabled persons so were zero-rated	Jan 12 2.4.5
First Tier Tribunal (TC01455): <i>Ian Feltham</i>	New car was chargeable to VAT in UK even if bought in Germany and used in Spain	Jan 12 4.3.6
First Tier Tribunal (TC01458): <i>Blaze Group Holdings Ltd</i>	Trader had reasonable excuse for default because bookkeeper had concealed what was going on	Jan 12 6.8.1
First Tier Tribunal (TC01459): <i>Littlemoss Preservation Ltd</i>	Surcharges reduced for reasonable excuse in respect of one period	Jan 12 6.8.1
First Tier Tribunal (TC01459): <i>TLC Incentives Ltd</i>	Reasonable excuse rejected where trader was waiting for accurate figures	Jan 12 6.8.1
First Tier Tribunal (TC01463): <i>Cumbria County Council</i>	Agreement of reduced consideration led to reversal of sale, not bad debt	Jan 12 5.7.2
First Tier Tribunal (TC01464): <i>J P Commodities Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01472): <i>Coracle Ventures Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01473): <i>Midland Mortgages Ltd and others</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1

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First Tier Tribunal (TC01475): <i>Esporta Ltd</i>	Money collected for failing to give notice of cancellation of membership was outside the scope of VAT	Jan 12 2.1.1
First Tier Tribunal (TC01476): <i>Harleyford Golf Club</i>	Tribunal rejects application for leave to appeal out of time	Jan 12 6.8.3
First Tier Tribunal (TC01479): <i>A R Communications &amp; Electronics Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01480): <i>Matthew Richard Griffiths</i>	Genuine belief that assessments were directed to a company meant that director should be allowed to appeal out of time	Jan 12 6.8.3
First Tier Tribunal (TC01483): <i>Martem Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01486): <i>Gerrard Silver</i>	Planning restrictions meant barn conversion was not a dwelling	Jan 12 3.4.1
First Tier Tribunal (TC01491): <i>Masstech Corporation Ltd</i>	Late submission of witness statements considered	Jan 12 6.8.5
First Tier Tribunal (TC01494): <i>Jonathon Berry Ltd</i>	Dwelling was not “new” because more than a single facade had been retained	Jan 12 3.4.4
First Tier Tribunal (TC01496): <i>Anycom Ltd</i>	Trader could not join flat rate scheme retrospectively	Jan 12 6.3.1
First Tier Tribunal (TC01497): <i>Scan Corporation Ltd</i>	Tribunal rejects application for leave to appeal out of time	Jan 12 6.8.3
First Tier Tribunal (TC01498): <i>Thomas Holdings Ltd</i>	Costs awarded against HMRC because they were totally unprepared for a hearing at which they conceded	Jan 12 6.8.4
First Tier Tribunal (TC01500): <i>Radford Racing Ltd</i>	Mixed result for trader claiming returned goods relief and onward supply relief in respect of car imports	Jan 12 4.3.2
First Tier Tribunal (TC01503): <i>Canotec Ltd</i>	Payment of “third party consideration” was directly linked to a sale so input tax was deductible	Jan 12 5.2.1
First Tier Tribunal (TC01504): <i>The British Association of Leisure Parks, Piers &amp; Attractions Ltd</i>	Association did not qualify for exemption under Sch.9 Group 9	Jan 12 2.3.4
First Tier Tribunal (TC01507): <i>Eyestar Consulting Ltd</i>	Payment not despatched in time to arrive – no reasonable excuse	Jan 12 6.8.1
First Tier Tribunal (TC01507): <i>Key Recruitment (UK) Ltd</i>	Company had failed to comply with time to pay arrangement so was liable to default surcharge	Jan 12 6.8.1
First Tier Tribunal (TC01509): <i>Earthshine Ltd (in liquidation)</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1



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First Tier Tribunal (TC01515): <i>United Biscuits (UK) Ltd</i>	Products were not “similar to crisps” or “made from potato”	Jan 12 2.4.1
First Tier Tribunal (TC01516): <i>Maxine and Anselm Peries</i>	Appeal to FTT would not be stayed just because appellants were subject to asset freezing order and could not afford to pay for lawyers	Jan 12 6.9.15
First Tier Tribunal (TC01519): <i>Mrs L A Parkhouse</i>	Input tax linked to sale of farmhouse was irrecoverable	Jan 12 5.3.4
First Tier Tribunal (TC01521): <i>Mrs SA Searle</i>	Planning restrictions meant pair of adjoining bungalows were not dwellings	Jan 12 3.4.2
First Tier Tribunal (TC01522): <i>The Master and Fellows of St Mary Magdalene</i>	Cambridge college was not entitled to further input tax recovery in addition to claim under CVCP guidelines	Jan 12 5.3.3
First Tier Tribunal (TC01523): <i>A Wright and M Wright</i>	Couple were entitled to register for VAT in relation to redevelopment of their home into two semi-detached houses	Jan 12 3.3.1
First Tier Tribunal (TC01531): <i>Biggleswade and District Conservative Club</i>	Tribunal rejects application for leave to appeal out of time	Jan 12 6.8.3
First Tier Tribunal (TC01532): <i>Crucial Components Ltd</i>	Transactions connected to missing trader fraud: appeal allowed – genuine due diligence carried out	Jan 12 5.8.1
First Tier Tribunal (TC01533): <i>Grattan plc</i>	Questions referred to CJEU on right of trader to receive compound interest compensation	Jan 12 6.4.1
First Tier Tribunal (TC01535): <i>Ilkley Dress Agency</i>	Trader could not deregister retrospectively	Jan 12 6.2.1
First Tier Tribunal (TC01536): <i>Thorncroft Ltd</i>	Iced tea concentrate was zero-rated	Jan 12 2.4.3
First Tier Tribunal (TC01538): <i>Green Island Promotions Ltd</i>	Appeal about PAYE penalties includes consideration of meaning of “reasonable excuse”	Jan 12 6.8.1
First Tier Tribunal (TC01543): <i>Turbine Motor Works Ltd</i>	Intra-group transfer of buildings did not trigger CGS adjustment	Jan 12 5.3.5
First Tier Tribunal (TC01545): <i>Firstpoint (Europe) Ltd</i>	Helping UK students apply for US sports scholarships was outside the scope of UK VAT	Jan 12 4.2.4
First Tier Tribunal (TC01555): <i>Saffrons Cross Recovery Ltd</i>	Late initiation of BACS transfer no excuse for late payment	Jan 12 6.8.1
First Tier Tribunal (TC01557): <i>Hawkeye Communications Ltd</i>	Late submission of witness statements considered	Jan 12 6.8.5

First Tier Tribunal (TC01558): <i>Rating Report Ltd</i>	Company placing bets for syndicate was not exempt under Sch.9 Group 4	Jan 12 2.3.2
First Tier Tribunal (TC01560): <i>Findel plc</i>	Full proceeds of catalogue sales were taxable, even if company promised to give a percentage to charity	Jan 12 2.11.1
First Tier Tribunal (TC01561): <i>Stu's Fruit &amp; Convenience Store</i>	Trader was liable to scale charge for private use of fuel	Jan 12 2.11.2
First Tier Tribunal (TC01562): <i>Harrier LLC</i>	Digitally produced photobooks were supplies of goods so zero-rated	Jan 12 2.4.4
First Tier Tribunal (TC01564): <i>Levi Solicitors LLP</i>	Surcharge reduced because trader genuinely believed that a time to pay arrangement was in force for 3 of 5 periods	Jan 12 6.8.1
First Tier Tribunal (TC01565): <i>Messrs Tufail, Din, Akbar &amp; Tufail</i>	Assessments for unauthorised version of a retail scheme confirmed	Jan 12 6.7.1
First Tier Tribunal (TC01568): <i>G Wilson (Glaziers) Ltd</i>	Trader had reasonable excuse for some periods because of belief that time to pay arrangement existed	Jan 12 6.8.1
First Tier Tribunal (TC01569): <i>JL Eydmann</i>	Trader did not have reasonable excuse for zero-rating supplies to customer in Spain who was not registered	Jan 12 6.8.2
First Tier Tribunal (TC01575): <i>Palmun Ltd</i>	Reasonable excuse existed for some defaults because of misunderstanding over acceptance of "faster payments"	Jan 12 6.8.1
First Tier Tribunal (TC01577): <i>Bliss Trading Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01578): <i>C &amp; O Plastering Ltd</i>	Builder should have charged VAT on many projects treated as zero-rated	Jan 12 3.3.3
First Tier Tribunal (TC01579): <i>Annova Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01580): <i>The British Disabled Flying Association</i>	Aircraft adapted for disabled persons' use were zero-rated	Jan 12 2.4.5
First Tier Tribunal (TC01585): <i>Global Petroleum Analytics Ltd</i>	Appeal rejected because no real excuse offered	Jan 12 6.8.1
First Tier Tribunal (TC01591): <i>Eco-Hygiene Ltd</i>	Disproportionality defence rejected – surcharge confirmed	Jan 12 6.8.1
First Tier Tribunal (TC01595): <i>Bartholomew Corvi t/a A &amp; B Corvi Seaview Cafe</i>	"Protective claim" for VAT in relation to gaming machines was subject to cap and out of time	Jan 12 6.4.3
First Tier Tribunal (TC01598): <i>CI Cruises International SA</i>	Launch party for ship was "business entertainment" chargeable to VAT in UK with no recovery	Jan 12 5.5.1

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First Tier Tribunal (TC01599): <i>Ishag Salama t/a Izzy Store</i>	Trader failed to show that his brother owned the business but reduced the amount of assessments	Jan 12 6.7.1
First Tier Tribunal (TC01600): <i>R Carville</i>	Carpenter satisfied Tribunal that work was outside the scope as carried out in Ireland	Jan 12 4.2.5
First Tier Tribunal (TC01601): <i>Eternity Bridal Ltd</i>	Lack of evidence to support claims of reasonable excuse: surcharge confirmed	Jan 12 6.8.1
First Tier Tribunal (TC01602): <i>PSI Engineering Ltd</i>	Costs awarded to taxpayer in spite of bill being raised by director acting as a VAT consultant	Jan 12 6.8.4
First Tier Tribunal (TC01605): <i>Option NTC Ltd</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01608): <i>Dudman Group Ltd</i>	PAYE late payment penalties considered by Tribunal	Jan 12 6.8.1
First Tier Tribunal (TC01615): <i>Millside Ltd</i>	Excuses held to be within s.71 VATA 1994	Jan 12 6.8.1
First Tier Tribunal (TC01622): <i>Red Contractors Ltd</i>	Use of faster payment service on due date no excuse where due date was a Saturday and trader had been warned	Jan 12 6.8.1
First Tier Tribunal (TC01624): <i>Big Misters Shipping Co</i>	Freight forwarder was not entitled to onward supply relief	Jan 12 4.3.3
First Tier Tribunal (TC01628): <i>Matrix Europe Ltd (in liquidation)</i>	Transactions connected to missing trader fraud: appeal dismissed	Jan 12 5.8.1
First Tier Tribunal (TC01633): <i>Sassoon Bury Ltd</i>	Some pre-registration tax was on goods and deductible; the rest was services	Jan 12 5.8.4
First Tier Tribunal (TC01634): <i>Corballon Ltd</i>	P35 penalties show attitude of Tribunal to fairness	Jan 12 6.8.1

## **10 Other material**

<i>Accountancy March 2011</i>	Analysis of <i>Euro Tyre Holding</i> CJEU decision	Apr 11 4.3.3
<i>CIOT Press Release 6 January 2011</i>	New professional ethics guidance	Apr 11 6.9.4
<i>CIOT Release 30 September 2011</i>	Discussion of scope of cost-sharing exemption once it is finally implemented in the UK	Oct 11 2.3.14
<i>Financial Times 24 January 2011</i>	Report that half of all penalties are cancelled on review	Apr 11 6.8.2
<i>Financial Times 28 February 2011</i>	Report about increases in complaints against HMRC	Apr 11 6.9.10

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<i>Financial Times 31 March 2011</i>	Report of complaints by waste companies about VAT-free treatment of competing services by councils	Apr 11 2.1.1
<i>NAPF Press Release 4 March 2011</i>	Questions about pension fund management to be referred to CJEU	Apr 11 2.3.5
<i>Tax Adviser January 2011</i>	Article on <i>RBS Deutschland</i> case and latest views on abuse of rights	Apr 11 5.1.2
<i>Tax Adviser February 2011</i>	Review of place of supply rules	Apr 11 4.2.3
<i>Tax Adviser April 2011</i>	Article about problems of recharging expenses and disbursements	Apr 11 2.2.2
<i>Tax Adviser June 2011</i>	Issues for pub chains selling pubs to tenants or developers for conversion	Jul 11 3.5.1
<i>Taxation 13 January 2011</i>	Reader's Query about date of joining FRS	Apr 11 6.3.2
<i>Taxation 20 January 2011</i>	Article about education exemption, in particular difference in treatment of companies and individuals	Apr 11 2.3.8
<i>Taxation 20 January 2011</i>	Reader's query about charity selling DVDs overseas	Apr 11 2.11.1
<i>Taxation, 27 January 2011</i>	Article about client's experience of going through appeals process	Apr 11 6.3.1
<i>Taxation, 3 February 2011</i>	Article about technical issues in appeal about FRS and bank interest	Apr 11 6.3.1
<i>Taxation 3 February 2011</i>	Problem of chain of supply for input tax on building considered	Apr 11 3.2.4
<i>Taxation 10 February 2011</i>	Article about revocation of option to tax	Apr 11 3.5.1
<i>Taxation 17 February 2011</i>	Review of early experience of new penalty rules	Apr 11 6.8.9
<i>Taxation 24 February 2011</i>	Discussion of cycle-to-work scheme	Apr 11 2.12.3
<i>Taxation 3 March 2011</i>	Reader's Query about deduction of input tax on personalised numberplates	Apr 11 5.4.3
<i>Taxation 10 March 2011</i>	Article about difficulties obtaining a clearance application	Apr 11 6.9.6
<i>Taxation 17 March 2011</i>	Reader's Query about registration rules and supplies to foreign charity	Apr 11 6.2.3
<i>Taxation 24 March 2011</i>	Review of reverse charge rules	Apr 11 4.2.3
<i>Taxation 31 March 2011</i>	Reader's Query about recovering input tax in relation to cash payment to builder subsequently investigated by HMRC	Apr 11 5.8.4
<i>Taxation 6 April 2011</i>	VAT measures in the Budget considered	Jul 11 4.3.5

<i>Taxation 7 April 2011</i>	Reader's query about disapplication of option on letting to charity	Jul 11 3.2.1
<i>Taxation 14 April 2011</i>	Complex project for development of a taxpayer's main residence examined	Jul 11 3.3.2
<i>Taxation 28 April 2011</i>	Problems of dealing with fixed assets under the FRS	Jul 11 6.3.1
<i>Taxation, 29 April 2011</i>	Reader's query about direct tax implications of VAT recovery	Jul 11 6.4.2
<i>Taxation 18 May 2011</i>	Reader's query about Swedish architect designing UK homes	Jul 11 4.2.1
<i>Taxation 26 May 2011</i>	Problems for partially exempt businesses	Jul 11 5.3.5
<i>Taxation 16 June 2011</i>	Reader's query about possibility of changing an EDR once agreed	Jul 11 6.2.6
<i>Taxation 30 June 2011</i>	Recent case law on food and catering examined	Jul 11 2.4.2
<i>Taxation 30 June 2011</i>	Reader's query about publican and separate business selling food and beer separately for VAT	Jul 11 6.2.6
<i>Taxation 7 July 2011</i>	Discussion of recovery of input tax under flat rate scheme on capital goods	Oct 11 6.3.2
<i>Taxation 21 July 2011</i>	Question about whether individual providing courses through LLP qualifies as "individual" for education exemption	Oct 11 2.3.8
<i>Taxation 21 July 2011</i>	Treatment of "B2C" supplies of services	Oct 11 4.2.3
<i>Taxation 21 July 2011</i>	Use of the "legitimate expectations" argument in appeals	Oct 11 6.8.4
<i>Taxation 28 July 2011</i>	Query about possible registration liability in other countries for consulting engineer	Oct 11 4.2.3
<i>Taxation 11 August 2011</i>	Query about operation of disapplication of option rules	Oct 11 3.2.1
<i>Taxation 25 August 2011</i>	Proposals to move all interactions with HMRC on VAT online	Oct 11 6.3.3
<i>Taxation 15 September 2011</i>	Query about dealing with problem where distance selling threshold breached in another member state	Oct 11 4.3.4
<i>Taxation 29 September 2011</i>	Consequences of receiving a deposit for a supply which is completed after deregistration considered	Oct 11 6.5.1
<i>Taxation, 6 October 2011</i>	Article about "fallback" rule on acquisitions using UK VRN	Jan 12 4.3.9

<i>Taxation 20 October 2011</i>	Reader's query about interest charged after HMRC raised an assessment for error that could have been corrected through VAT account	Jan 12 6.7.2
<i>Taxation 27 October 2011</i>	Article about salary sacrifices	Jan 12 2.12.4
<i>Taxation, 10 November 2011</i>	Reader's query about option to tax on block of flats	Jan 12 3.2.1
<i>Taxation, 17 November 2011</i>	Reader's query about MOT fees	Jan 12 2.2.1
<i>Taxation 24 November 2011</i>	Reader's query about imports from China via Dutch business	Jan 12 4.3.11
<i>Taxation, 1 December 2011</i>	Reader's query on option to tax and conversion of pub to flats	Jan 12 3.2.1
<i>Taxation, 8 December 2011</i>	Reader's query about claiming input tax on an exempt property project through partial exemption rules	Jan 12 6.2.2
<i>Taxation 14 December 2011</i>	Article about Santa's VAT issues	Jan 12 4.2.6
<i>Taxation, 14 December 2011</i>	Reader's query about impact of planning consent on ability of builder to zero-rate construction work	Jan 12 3.4.2
<i>TAXline February 2011</i>	Article suggesting practical ways of improving partial exemption recovery	Apr 11 5.3.4
<i>TAXline March 2011</i>	Article about dealing with problems with HMRC	Apr 11 6.9.14

## **11. Lectures**

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## 6.5 Timing issues

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## 6.6 Records

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## 6.7 Assessments

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## 6.8 Penalties and appeals

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## 6.9 Other administration

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