

# **VAT UPDATE 2013/14**

## **INDEX**

**Covering quarterly updates  
April, July and October 2013  
and January 2014**

# VAT Update January 2014 Index

## INTRODUCTION

This index arranges the material in the update according to type of source (CJEU 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.

INTRODUCTION .....	1
INDEX BY SOURCE .....	1
1 HMRC’s publications of their views.....	1
2 Statute and other Parliamentary material .....	1
3 Other UK official material .....	7
4 Case law: Court of Justice of the European Union .....	10
5 Other European material.....	11
6 Case law: House of Lords/Supreme Court.....	19
7 Case law: Court of Appeal/Court of Session .....	20
8 Case law: High Court/Upper Tribunal .....	20
9 Case law: VAT Tribunal/First Tier Tribunal .....	22
10 Other material .....	22
11. Lectures .....	39

## INDEX BY SOURCE

### 1 HMRC’s publications of their views

<i>HMRC Press Release 28 January 2013</i>	Reminder that campaign aimed at direct sellers closed on 28 February	Apr 13 6.9.7
<i>HMRC Release 7 February 2013</i>	Updated guidance for staff on use of Alternative Dispute Resolution	Apr 13 6.9.2
<i>HMRC Press Release 21 February 2013</i>	Reminder that campaign aimed at direct sellers closed on 28 February	Apr 13 6.9.7
<i>HMRC Press Release 22 February 2013</i>	HMRC publish first list of deliberate defaulters	Apr 13 6.9.9
<i>HMRC Briefing 19 April 2013</i>	Measures being employed against tax evasion in the “hidden economy”	Jul 13 6.9.7
<i>HMRC Press Release 13 May 2013</i>	New “taskforce” to target people in London claiming VAT repayments they are not entitled to	Jul 13 6.9.7
<i>HMRC Release 10 October 2013</i>	Updated framework for Higher Education Institutions’ partial exemption special methods	Jan 14 5.3.4
<i>HMRC Release 11 October 2013; <a href="http://www.hmrc.gov.uk/statistics/tax-gaps/mtg-2013.pdf">www.hmrc.gov.uk/statistics/tax-gaps/mtg-2013.pdf</a></i>	Latest analysis of the “tax gap”	Jan 14 6.9.1

<i>HMRC Press Release 14 October 2013</i>	Taskforce aims to recover £7 million by targeting fraudulent VAT repayment claims in Scotland and Northern Ireland	Jan 14 6.9.1
<i>HMRC Press Release 19 November 2013</i>	Taskforce will target tax evasion and use of illegal fuel in the road transport industry in South Buckinghamshire, Berkshire, Dorset, Hampshire, Isle of Wight, Kent, Surrey, Sussex and Wiltshire	Jan 14 6.9.1
<i>HMRC Press Release 19 November 2013</i>	Taskforce will target undeclared income of individuals and businesses in South Buckinghamshire, Berkshire, Dorset, Hampshire, Isle of Wight, Kent, Surrey, Sussex and Wiltshire	Jan 14 6.9.1
<i>HMRC Press Release 19 November 2013</i>	Taskforce will target fraudulent VAT repayment claims in the North East and Lincolnshire	Jan 14 6.9.1
<i>HMRC Release 25 November 2013</i>	HMRC issue partial exemption framework for NHS bodies	Jan 14 5.3.5
<i>HMRC Release NAT 05/13</i>	HMRC have raised nearly £540m from campaigns	Apr 13 6.9.7
<i>HMRC Release NAT 20/13</i>	Concluded from two-year pilot of Alternative Dispute Resolution	Apr 13 6.9.2
<i>hmrc.presscentre.com/Press-Releases/Extra-10-years-in-jail-for-38-million-fraudster-688bb.aspx</i>	Sentence extended for failure to comply with confiscation order	Apr 13 6.9.9
<i>http://bit.ly/PtpzVO</i>	YouTube video to help direct sellers to comply with their responsibilities	Apr 13 6.9.7
<i>http://www.hmrc.gov.uk/avoidance/spotlights.htm</i>	Updated "avoidance spotlights" section on website	Apr 13 6.9.5
<i>http://www.hmrc.gov.uk/budget2013/vat-at-place-supply-rules.pdf</i>	Changes to place of supply rules on telecoms coming 1 January 2015	Apr 13 4.2.2
<i>http://www.hmrc.gov.uk/cars/fuel_company_cars.htm</i>	New fuel-only advisory mileage rates from 1 March 2013	Apr 13 5.8.3
<i>http://www.hmrc.gov.uk/cars/fuel_company_cars.htm</i>	Latest fuel-only mileage rates	Jul 13 5.8.5
<i>http://www.hmrc.gov.uk/defaulters/index.htm</i>	HMRC publish first list of deliberate defaulters	Apr 13 6.9.9
<i>http://www.hmrc.gov.uk/menus/frame-hei.pdf</i>	HMRC guidance on partial exemption special methods for higher education institutions	Jul 13 5.3.3
<i>http://www.hmrc.gov.uk/tiin/vat-online.pdf</i>	Analyse of changes to VAT online registration and removal of threshold for non-UK established businesses	Apr 13 6.2.4

<a href="http://www.hmrc.gov.uk/avoidance/spotlights.htm">http://www.hmrc.gov.uk/avoidance/spotlights.htm</a>	New VAT scheme added to their 'avoidance spotlights' list	Oct 13 6.9.6
<a href="http://www.hmrc.gov.uk/avoidance/tempted.htm">http://www.hmrc.gov.uk/avoidance/tempted.htm</a>	New HMRC leaflet entitled 'Tempted by tax avoidance?'	Oct 13 6.9.6
<a href="http://www.hmrc.gov.uk/cars/fuel_company_cars.htm">http://www.hmrc.gov.uk/cars/fuel_company_cars.htm</a>	Fuel-only advisory mileage rates from 1 September 2013	Oct 13 5.8.5
<a href="http://www.hmrc.gov.uk/news/single-compliance.htm">http://www.hmrc.gov.uk/news/single-compliance.htm</a>	HMRC publish the results of their trial of the 'Single Compliance Process'	Oct 13 6.9.3
<a href="http://www.hmrc.gov.uk/budget2013/vat-at-place-supply-rules.pdf">http://www.hmrc.gov.uk/budget2013/vat-at-place-supply-rules.pdf</a>	HMRC guidance on mini-one stop shop	Jan 14 4.4.1
<a href="http://www.hmrc.gov.uk/cars/fuel_company_cars.htm">http://www.hmrc.gov.uk/cars/fuel_company_cars.htm</a>	New approved mileage rates	Jan 14 5.8.2
<a href="http://www.hmrc.gov.uk/practitioners/lss-guidance-final.pdf">http://www.hmrc.gov.uk/practitioners/lss-guidance-final.pdf</a>	Updated commentary on the Litigation and Settlement Strategy	Jan 14 6.9.3
<a href="https://www.gov.uk/government/consultations/assistance-with-electronic-filing-of-vat-returns">https://www.gov.uk/government/consultations/assistance-with-electronic-filing-of-vat-returns</a>	Consultation on online filing requirement	Jan 14 6.3.1
<i>Information Sheet 01/13</i>	Special scheme exchange rates for quarter to December 2012	Apr 13 4.1.1
<i>Information Sheet 19/12</i>	VAT in Finland up from 23% to 24%	Apr 13 4.1.1
<i>Information Sheet 4/2013</i>	Information on sales of second-hand caravans from 6 April 2013	Jul 13 2.5.2
<i>Information Sheet 5/2013</i>	Exchange rates for those registered under the special scheme for e-traders	Jul 13 4.1.1
<i>Information Sheet 6/2013</i>	Guidance on the online Notification of Vehicle Arrivals (NOVA) system	Jul 13 4.3.5
<i>Information Sheet 7/2013</i>	Slovenian VAT rate up from 20% to 22% on 1 July 2013	Oct 13 4.1.2
<i>Information Sheet 8/2013</i>	VAT rate for electronically supplied services in Croatia is 25%	Oct 13 4.1.2
<i>Information Sheet 9/2013</i>	Exchange rates for Special Scheme e-traders registered in the UK	Oct 13 4.1.2
<i>Information Sheet 10/2013</i>	New rules on self-storage facilities explained	Oct 13 3.1.2
<i>Information Sheet 11/2013</i>	Explanation of changes to rules on exemption of research	Oct 13 2.3.6
<i>Information Sheet 12/2013</i>	Italy raised standard VAT rate from 21% to 22% from 1 October 2013	Jan 14 4.1.1
<i>Information Sheet 13/2013</i>	Exchange rates for special scheme traders for September 2013	Jan 14 4.1.1
<i>Information Sheet 14/2013</i>	Italy raised its standard VAT rate from 21% to 22% from 1 October 2013	Jan 14 4.1.1

<i>Notice 60</i>	Updated <i>Intrastat General Guide</i>	Apr 13 4.3.4
<i>Notice 143</i>	Updated <i>Guide for international post users</i>	Apr 13 4.3.4
<i>Notice 252</i>	Updated Notice <i>Valuation of imported goods for customs purposes, VAT and trade statistics</i>	Apr 13 4.3.4
<i>Notice 252</i>	Updated Notice <i>Valuation of imported goods for customs purposes, VAT and trade statistics</i>	Oct 13 4.3.7
<i>Notice 275</i>	Updated Notice <i>Customs: Export Procedures</i>	Apr 13 4.3.4
<i>Notice 700</i>	HMRC update <i>The VAT Guide</i>	Oct 13 6.9.1
<i>Notice 700/8</i>	Revised Notice <i>Disclosure of VAT avoidance schemes</i>	Jan 14 6.9.7
<i>Notice 700/11</i>	New version of notice <i>Cancelling your registration</i>	Jul 13 6.2.4
<i>Notice 700/17</i>	Updated Notice on <i>Funded pension schemes</i>	Apr 13 5.6.3
<i>Notice 700/18</i>	Updated Notice <i>Relief from VAT on bad debts</i>	Apr 13 5.7.3
<i>Notice 700/21</i>	Updated Notice <i>Keeping VAT Records</i>	Oct 13 6.6.3
<i>Notice 700/45</i>	Updated Notice <i>How to correct VAT errors and make adjustments or claims</i>	Oct 13 6.6.1
<i>Notice 700/50</i>	Updated Notice <i>Default surcharge</i>	Oct 13 6.8.1
<i>Notice 700/56</i>	Updated Notice <i>Insolvency</i>	Oct 13 6.9.12
<i>Notice 700/56</i>	New version of Notice <i>Insolvency</i>	Jul 13 6.9.8
<i>Notice 700/62</i>	New version of Notice <i>Self Billing</i>	Oct 13 6.6.2
<i>Notice 701/5</i>	Updated Notice <i>Clubs and Associations</i>	Jul 13 2.11.1
<i>Notice 701/21</i>	New version of Notice <i>Gold</i>	Apr 13 2.3.8
<i>Notice 701/29</i>	New version of Notice <i>Betting, gaming and lotteries</i>	Apr 13 2.3.8
<i>Notice 701/36</i>	New version of Notice <i>Insurance</i>	Apr 13 2.3.8
<i>Notice 701/49</i>	Finance notice updated	Apr 13 2.3.8
<i>Notice 702</i>	Updated Notice <i>Imports</i>	Oct 13 4.3.7
<i>Notice 702/7</i>	Updated Notice on <i>Onward Supply Relief</i>	Apr 13 4.3.1
<i>Notice 703</i>	Revised Notice <i>Export of goods from the United Kingdom</i>	Jan 14 4.3.8
<i>Notice 709/3</i>	Updated Notice <i>Hotels and holiday</i>	Jul 13 3.1.3

	<i>accommodation</i>	
<i>Notice 725</i>	Updated version of Notice <i>The Single Market</i>	Jul 13 4.3.3
<i>Notices 727/3, 727/4 and 727/5</i>	Three Retail Schemes notices updated	Apr 13 2.6.1
<i>Notice 731</i>	Updated Notice <i>Cash Accounting Scheme</i>	Jan 14 6.5.1
<i>Notice 732</i>	Updated version of Notice <i>Annual Accounting</i>	Jan 14 6.3.2
<i>Notice 733</i>	Updated version of notice <i>Flat rate scheme for small businesses</i>	Jul 13 6.3.2
<i>Notice 735</i>	New version of Notice <i>VAT reverse charge for mobile phones and computer chips</i>	Apr 13 2.12.3
<i>Notice 742A</i>	Updated Notice <i>Opting to tax land and buildings</i>	Jul 13 3.2.2
<i>R &amp; C Brief 37/12</i>	HMRC comment on VAT treatment of finance leases	Apr 13 5.3.1
<i>R &amp; C Brief 40/12</i>	HMRC change their policy on connection charges for water supplies with effect from 1 January 2013	Apr 13 2.4.2
<i>R &amp; C Brief 02/13</i>	HMRC confirm policy on provision of rooms in hotels for the purposes of a supply of catering	Apr 13 3.1.1
<i>R&amp;C Brief 7/2013</i>	Treatment of levy on plastic carrier bags in Northern Ireland	Jul 13 2.6.3
<i>R&amp;C Brief 9/2013</i>	HMRC explain significance of <i>Wheels</i> decision and Retail Distribution Review for fees charged by IFAs for helping establish group personal pension schemes	Jul 13 2.3.1
<i>R&amp;C Brief 10/2013</i>	Consequences of withdrawing exemption of supplies of research between eligible bodies	Jul 13 2.3.8
<i>R&amp;C Brief 11/2013</i>	HMRC explain significance of <i>Deutsche Bank</i> decision for portfolio management fees	Jul 13 2.3.2
<i>R&amp;C Brief 13/2013</i>	Liability of loss-adjusting services for marine and aviation insurance claims clarified	Oct 13 2.3.1
<i>R&amp;C Brief 15/2013</i>	HMRC comment on High Court ruling in <i>Investment Trust Companies</i> case about common law claims against HMRC	Oct 13 6.4.1
<i>R&amp;C Brief 16/2013</i>	HMRC change policy on liability of	Oct 13 2.3.9

	work done by pathology laboratories	
<i>R&amp;C Brief 17/2013</i>	Comment on liability of insolvency services	Oct 13 2.3.4
<i>R&amp;C Brief 18/2013</i>	HMRC comment on CJEU decision in <i>Newey</i>	Oct 13 5.1.4
<i>R&amp;C Brief 19/2013</i>	Guidance on VAT role and responsibilities of Senior Accounting Officer	Oct 13 6.1.1
<i>R&amp;C Brief 21/2013</i>	Explanation of changes to rules on exemption of research	Oct 13 2.3.6
<i>R&amp;C Brief 25/2013</i>	Further comment on liability of insolvency services	Oct 13 2.3.4
<i>R&amp;C Brief 26/2013</i>	HMRC explain change to conditions for indirect exports, with examples	Oct 13 4.3.3
<i>R&amp;C Brief 33/2013</i>	Concession for fuel scale rates of partially exempt traders withdrawn	Jan 14 2.12.2
<i>R&amp;C Brief 36/2013</i>	Reverse charge on mobile phones and carbon credits to continue	Jan 14 2.12.4
<i>R&amp;C Brief 38/2013</i>	Arrivals intrastat threshold increased to £1.2m	Jan 14 4.3.7
<a href="http://search2.hmrc.gov.uk/kb5/hmrc/contactus/home.page">search2.hmrc.gov.uk/kb5/hmrc/contactus/home.page</a>	New contact numbers for HMRC helplines	Jul 13 6.9.4
<i>SS/FS2b, SS/FS2a</i>	Two new factsheets explaining notices requiring a deposit of security	Apr 13 6.9.11
<a href="http://www.hmic.gov.uk/media/hmrcs-disclosure-compliance-with-criminal-investigations-20130610.pdf">www.hmic.gov.uk/media/hmrcs-disclosure-compliance-with-criminal-investigations-20130610.pdf</a>	Report on HMRC compliance with disclosure obligations during criminal investigations	Jul 13 6.9.5
<a href="http://www.hmrc.gov.uk/adr/intro.htm">www.hmrc.gov.uk/adr/intro.htm</a>	Alternative Dispute Resolution now part of HMRC's 'normal business'	Oct 13 6.9.4
<a href="http://www.hmrc.gov.uk/adr/pilot-evaluation-report.pdf">www.hmrc.gov.uk/adr/pilot-evaluation-report.pdf</a>	Summary of HMRC evaluation of the ADR trial in relation to large and complex cases	Oct 13 6.9.4
<a href="http://www.hmrc.gov.uk/agents/toolkits-essential-info.htm">www.hmrc.gov.uk/agents/toolkits-essential-info.htm</a>	Toolkit on output tax updated	Oct 13 2.12.4
<a href="http://www.hmrc.gov.uk/agents/toolkits-essential-info.htm">www.hmrc.gov.uk/agents/toolkits-essential-info.htm</a>	Updated toolkit on Partial Exemption	Oct 13 5.3.6
<a href="http://www.hmrc.gov.uk/agents/toolkits-essential-info.htm">www.hmrc.gov.uk/agents/toolkits-essential-info.htm</a>	Updated toolkit for input tax	Oct 13 5.8.4
<a href="http://www.hmrc.gov.uk/budget2013/tiin-2014.pdf">www.hmrc.gov.uk/budget2013/tiin-2014.pdf</a>	Introduction of cash basis for income tax	Apr 13 6.9.4
<a href="http://www.hmrc.gov.uk/budget2013/tiin-2019.pdf">www.hmrc.gov.uk/budget2013/tiin-2019.pdf</a>	HMRC to have powers to require card payment processors to provide bulk data about business taxpayers	Apr 13 6.9.6

<a href="http://www.hmrc.gov.uk/cap/nscg.htm">www.hmrc.gov.uk/cap/nscg.htm</a>	Merger of non-statutory clearance services for businesses, inheritance tax and 'CAP 1' for non-business taxpayers into one online document	Oct 13 6.9.2
<a href="http://www.hmrc.gov.uk/compliance/cc-fs14.pdf">www.hmrc.gov.uk/compliance/cc-fs14.pdf</a>	Details of changes to "managing serious defaulters" from 1 April 2013	Apr 13 6.9.8
<a href="http://www.hmrc.gov.uk/dealingwith/changes/close-sell-business.htm">www.hmrc.gov.uk/dealingwith/changes/close-sell-business.htm</a>	HMRC guidance on closing a business	Jul 13 6.2.4
<a href="http://www.hmrc.gov.uk/manuals/saogmanual/SAOG14335.htm">www.hmrc.gov.uk/manuals/saogmanual/SAOG14335.htm</a>	Guidance on VAT role and responsibilities of Senior Accounting Officer	Oct 13 6.1.1
<a href="http://www.hmrc.gov.uk/manuals/vatlpmanual/index.htm">www.hmrc.gov.uk/manuals/vatlpmanual/index.htm</a>	VAT <i>Land and Property</i> Manual added to online guidance	Jul 13 3.1.2
<a href="http://www.hmrc.gov.uk/manuals/viommanual/index.htm">www.hmrc.gov.uk/manuals/viommanual/index.htm</a>	VAT Isle of Man (VIOM) Manual added to online guidance manuals	Jul 13 4.3.4
<a href="http://www.hmrc.gov.uk/news/msd-q-and-a.pdf">www.hmrc.gov.uk/news/msd-q-and-a.pdf</a>	Details of changes to "managing serious defaulters" from 1 April 2013	Apr 13 6.9.8
<a href="http://www.hmrc.gov.uk/news/tax-defaulters.htm">www.hmrc.gov.uk/news/tax-defaulters.htm</a>	Details of changes to "managing serious defaulters" from 1 April 2013	Apr 13 6.9.8
<a href="http://www.hmrc.gov.uk/tools/dotas/dotas-feedback.htm">www.hmrc.gov.uk/tools/dotas/dotas-feedback.htm</a>	HMRC reviewing of Disclosure of Tax Avoidance Schemes (DOTAS) regime	Oct 13 6.9.6
<a href="http://www.gov.uk/government/publications/health-and-wellbeing-tax-plan-your-guide-to-making-a-disclosure/health-and-wellbeing-tax-plan-your-guide-to-making-a-disclosure">www.gov.uk/government/publications/health-and-wellbeing-tax-plan-your-guide-to-making-a-disclosure/health-and-wellbeing-tax-plan-your-guide-to-making-a-disclosure</a>	"Disclosure opportunity campaign" directed at health professionals such as physiotherapist, alternative medical practitioners and other therapists	Jan 14 6.9.1
<a href="http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/264647/Overview_of_legislation_in_draft.pdf">www.gov.uk/government/uploads/system/uploads/attachment_data/file/264647/Overview_of_legislation_in_draft.pdf</a>	Draft Tax Information & Impact Notes for 2014 Finance Bill	Jan 14 6.9.4
<a href="http://www.hmrc.gov.uk/news/business-records-checks.htm">www.hmrc.gov.uk/news/business-records-checks.htm</a>	New approach to Business Records Checks	Jan 14 6.9.1
<a href="http://www.hmrc.gov.uk/posmoss/index.htm">www.hmrc.gov.uk/posmoss/index.htm</a>	HMRC guidance on place of supply changes from 1 January 2015	Jan 14 4.2.1

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

<i>SI 2013/1400</i>	"Special investment fund" VAT exemptions extended to new investment product	Jul 13 2.3.4
<i>SI 2013/1402</i>	"Special investment fund" VAT exemptions extended to new investment product	Jul 13 2.3.4
<i>SI 2013/430</i>	Legislation on lower rate for small cable-based transport finalised	Apr 13 2.5.2

<i>SI 2013/601</i>	Zero-rating rules are updated for changes to disability benefits	Apr 13 2.4.3
<i>SI 2013/659</i>	New fuel scale rates from 1 May 2013	Apr 13 2.12.2
<i>SI 2013/701</i>	Rules for notification of arrival of new cars from 15 April 2013	Apr 13 4.3.3
<i>SI 2013/1897</i>	Changes to rules on exemption of research	Oct 13 2.3.6
<i>SI 2013/2241</i>	Change to conditions for indirect exports	Oct 13 4.3.3
<i>SI 2013/Draft</i>	New rules for scale rates to be introduced in May 2014	Oct 13 2.12.3
<i>SI 2013/Draft</i>	Intrastat threshold for making arrival declarations increases from £600,000 to £1,200,000 from 1 January 2014	Oct 13 4.3.6
<i>SI 2013/2911</i>	New procedure introduced for annual changes to fuel scale rates	Jan 14 2.12.3
<i>SI 2013/3034</i>	Arrivals intrastat threshold increased to £1.2m	Jan 14 4.3.7
<i>SI 2014/Draft</i>	Proposed amendments to allow refund of output tax to manufacturers who make rebates to indirect customers	Jan 14 2.7.2

### **3 Other UK official material**

<a href="http://www.cps.gov.uk/news/latest_news/most_wanted_fugitive_jailed_for_11m_tax_fraud/">http://www.cps.gov.uk/news/latest_news/most_wanted_fugitive_jailed_for_11m_tax_fraud/</a>	Fugitive missing trader imprisoned	Jul 13 6.9.7
<a href="http://www.lpwscheme.org.uk">http://www.lpwscheme.org.uk</a>	Changes to Listed Places of Worship grant scheme from 1 October 2013	Oct 13 3.5.1
<a href="https://www.gov.uk/government/consultations/changes-to-vat-zero-rating-of-exports-from-the-uk;">https://www.gov.uk/government/consultations/changes-to-vat-zero-rating-of-exports-from-the-uk;</a> <a href="http://www.hmrc.gov.uk/tiin/zero-rating-of-exports.pdf">www.hmrc.gov.uk/tiin/zero-rating-of-exports.pdf</a>	Summary of responses to consultation on change to conditions for indirect exports	Oct 13 4.3.3
<a href="https://www.gov.uk/government/consultations/consultation-on-the-withdrawal-of-the-vat-exemption-for-research;">https://www.gov.uk/government/consultations/consultation-on-the-withdrawal-of-the-vat-exemption-for-research;</a> <a href="http://www.hmrc.gov.uk/tiin/research-300713.pdf">www.hmrc.gov.uk/tiin/research-300713.pdf</a>	Summary of responses to consultation on the changes to supplies of research between eligible bodies	Oct 13 2.3.6
<a href="https://www.gov.uk/government/news/tax-crackdown-for-security-industry">https://www.gov.uk/government/news/tax-crackdown-for-security-industry</a>	New HMRC taskforce targets tax evasion and fraudulent VAT claims in the security industry	Oct 13 6.9.7
<a href="https://www.gov.uk/government/publications/how-are-we-doing-hmrcs-april-to-june-2013-performance">https://www.gov.uk/government/publications/how-are-we-doing-hmrcs-april-to-june-2013-performance</a>	HMRC briefing commenting on their own performance from April to June 2013	Oct 13 6.9.9

<a href="http://news-insolvency.bis.gov.uk/Press-Releases/20-year-ban-for-Liverpool-on-line-traders-6860f.aspx">news-insolvency.bis.gov.uk/Press-Releases/20-year-ban-for-Liverpool-on-line-traders-6860f.aspx</a>	Directors banned for tax failures	Apr 13 6.9.9
<a href="http://rnn.cabinetoffice.gov.uk/Press-Releases/Clothing-chain-boss-jailed-for-VAT-fraud-68cd1.aspx">rnn.cabinetoffice.gov.uk/Press-Releases/Clothing-chain-boss-jailed-for-VAT-fraud-68cd1.aspx</a>	Tax evasion punished by imprisonment	Jul 13 6.9.7
<a href="http://rnn.cabinetoffice.gov.uk/Press-Releases/Magistrate-jailed-for-1m-VAT-fraud-68c71.aspx">rnn.cabinetoffice.gov.uk/Press-Releases/Magistrate-jailed-for-1m-VAT-fraud-68c71.aspx</a>	Tax evasion punished by imprisonment	Jul 13 6.9.7
<a href="http://rnn.cabinetoffice.gov.uk/Press-Releases/New-businesses-urged-to-register-for-VAT-online-68926.aspx">rnn.cabinetoffice.gov.uk/Press-Releases/New-businesses-urged-to-register-for-VAT-online-68926.aspx</a>	Government urges more businesses to register for VAT online	Apr 13 6.2.4
<a href="http://rnn.cabinetoffice.gov.uk/Press-Releases/Payback-time-for-Surrey-multi-million-VAT-fraudster-68933.aspx">rnn.cabinetoffice.gov.uk/Press-Releases/Payback-time-for-Surrey-multi-million-VAT-fraudster-68933.aspx</a>	Sentencing in tax evasion case	Apr 13 6.9.9
<a href="http://rnn.cabinetoffice.gov.uk/Press-Releases/Security-firm-owner-sentenced-for-minimum-wage-failings-68888.aspx">rnn.cabinetoffice.gov.uk/Press-Releases/Security-firm-owner-sentenced-for-minimum-wage-failings-68888.aspx</a>	Sentencing for tax evasion	Apr 13 6.9.9
<a href="http://rnn.cabinetoffice.gov.uk/Press-Releases/Tax-avoiding-director-brothers-disqualified-for-16-years-after-pocketing-1-3m-VAT-6939a.aspx">rnn.cabinetoffice.gov.uk/Press-Releases/Tax-avoiding-director-brothers-disqualified-for-16-years-after-pocketing-1-3m-VAT-6939a.aspx</a>	Two directors of property company disqualified from acting as directors for a total of 16 years	Oct 13 6.9.8
<a href="http://rnn.cabinetoffice.gov.uk/Press-Releases/Tax-guides-give-advice-to-farmers-68756.aspx">rnn.cabinetoffice.gov.uk/Press-Releases/Tax-guides-give-advice-to-farmers-68756.aspx</a>	Online tutorial to help farmers understand their tax obligations	Apr 13 6.9.3
<a href="http://rnn.cabinetoffice.gov.uk/Press-Releases/TIMBER-Tax-dodging-wood-merchant-gets-ten-year-ban-68bad.aspx">rnn.cabinetoffice.gov.uk/Press-Releases/TIMBER-Tax-dodging-wood-merchant-gets-ten-year-ban-68bad.aspx</a>	Insolvent trader barred from acting as director for 10 years	Jul 13 6.9.7
<a href="http://www.cps.gov.uk/news/latest_news/four_sentenced_over_gbp5_million_film_industry_tax_fraud/">www.cps.gov.uk/news/latest_news/four_sentenced_over_gbp5_million_film_industry_tax_fraud/</a>	CPS announced successful prosecution of four men for cheating public revenue of more than £5m	Oct 13 6.9.8
<a href="http://www.cps.gov.uk/news/press_statements/five_sentenced_for_extraordinary_attack_on_public_purse/">www.cps.gov.uk/news/press_statements/five_sentenced_for_extraordinary_attack_on_public_purse/</a>	Film was used as basis for fraudulent claims, including for VAT – sentences handed down for participants	Apr 13 6.9.9
<a href="http://www.cps.gov.uk/news/press_statements/qc_convicted_of_gbp_600k_vat_fraud">www.cps.gov.uk/news/press_statements/qc_convicted_of_gbp_600k_vat_fraud</a>	Barrister convicted of cheating the revenue, but announces intention to appeal	Apr 13 6.9.9
<a href="http://www.europol.europa.eu/content/press/four-million-euros-seized-14-suspected-vat-fraudsters-arrested-1981">www.europol.europa.eu/content/press/four-million-euros-seized-14-suspected-vat-fraudsters-arrested-1981</a>	Cross-border fraud closed down in Czech Republic and Slovakia	Apr 13 6.9.9
<a href="http://www.gov.uk/government/consultations/changes-to-vat-zero-rating-of">www.gov.uk/government/consultations/changes-to-vat-zero-rating-of</a>	UK will allow indirect exports to persons registered for VAT in UK but	Jul 13 4.3.2

<i>exports-from-the-uk</i>	not established here	
<i>www.gov.uk/government/consultations/vat-retail-export-scheme</i>	Consultation on VAT Retail Export Scheme	Jul 13 4.3.6
<i>www.gov.uk/government/consultations/vat-treatment-of-refunds-made-by-manufacturers</i>	Consultation about extension of <i>Elida Gibbs</i> treatment of refunds by manufacturers	Jul 13 2.7.2
<i>www.gov.uk/government/news/wine-smugglers-sentenced-in-5m-wine-fraud</i>	Sentencing in tax evasion case	Apr 13 6.9.9
<i>www.gov.uk/government/organisation/s/hm-revenue-customs/series/briefings</i>	Measures being employed against tax evasion in the “hidden economy”	Jul 13 6.9.7
<i>www.gov.uk/government/uploads/system/uploads/attachment_data/file/225395/bis-13-1083-report-eu-e-commerce-taskforce.pdf</i>	Report reviewing cross-border e-commerce in the EU	Oct 13 4.1.2
<i>www.gov.uk/government/uploads/system/uploads/attachment_data/file/227763/130807_condoc_Raising_the_stakes_on_tax_avoidance.pdf</i>	Consultation entitled ‘Raising the stakes on tax avoidance’	Oct 13 6.9.6
<i>www.gov.uk/government/uploads/system/uploads/attachment_data/file/205767/130606HE_CONDOCresponse-Final.pdf</i>	Summary of responses to consultation on extending VAT education exemption	Jul 13 2.3.7
<i>www.nao.org.uk/report/hm-revenue-and-customs-2012-13-accounts-report-by-the-comptroller-and-auditor-general/</i>	National Audit Office issued report on 2012/13 HMRC accounts	Oct 13 6.9.9
<i>www.number10.gov.uk/news/comic-relief-single-government-give-back-vat</i>	Announcement of VAT treatment of Comic Relief single	Apr 13 2.11.2
<i>www.parliament.uk/documents/lords-committees/eu-sub-committee/combatingfraud/FRAUDVoloralandwrittenevidence%28FINAL%29.pdf</i>	European Council adopts recommendations on multilateral approach to tax evasion and aggressive avoidance	Jul 13 4.4.1
<i>Office of Tax Simplification 3 October 2013</i>	First stage of review of definitions in tax legislation	Jan 14 6.9.2
<i>www.cps.gov.uk/news/latest_news/six_charged_over_11m_carbon_credit_fraud/</i>	Six men charged over alleged involvement in a £11m carbon credit fraud	Jan 14 6.9.1
<i>www.gov.uk/government/collections/finance-bill-2014</i>	Draft legislation for 2014 Finance Bill	Jan 14 6.9.4
<i>www.gov.uk/government/news/carbon-credit-vat-fraudster-to-pay-back-13-million</i>	Trader convicted of involvement in a carbon credit fraud faces 10 more years inside if he does not repay £3m	Jan 14 6.9.1

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

CJEU (A-G) (C-464/12): <i>ATP PensionService A/S v Skatteministeriet</i>	Opinion that defined contribution pension scheme is similar to special investment fund for exemption of management services	Jan 14 2.3.4
CJEU (A-G) (Case C-104/12): <i>Finanzamt Köln-Nord v Wolfram Becker</i>	A-G considers deductibility of legal costs where company pays for defence of employees	Apr 13 5.6.2
CJEU (A-G) (Case C-155/12): <i>Minister Finansów v RR Donnelley Global Turnkey Solutions Poland Sp. z o.o.</i>	A-G's opinion that storage is not generally a land-related supply so B2B supply will be reverse charged	Apr 13 4.2.1
CJEU (A-G) (Case C-189/11): <i>Commission v Spain</i>	Spain's TOMS rules considered by Advocate-General	Jul 13 2.9.1
CJEU (A-G) (Case C-219/12): <i>Finanzamt Freistadt Rohrbach Urfahr v Unabhängiger Fianzsenat Außenstelle Linz</i>	A-G considers that home electricity generation can constitute economic activity requiring or enabling VAT registration	Apr 13 5.1.2
CJEU (A-G) (Case C-26/12): <i>Fiscale eenheid PPG Holdings BV c.s. v Inspecteur van de Belastingdienst/Noord/kantoor Groningen</i>	Opinion about deductibility of costs of group pension fund paid by one company within the group – not directly linked to taxable business	Jul 13 2.3.1
CJEU (A-G) (Case C-319/12): <i>Minister of Finance v MDDP Sp. z o.o., Akademia Biznesu, Sp. komandytowa</i>	Opinion on whether commercial education providers can be exempted under national law in Poland	Jul 13 2.3.7
CJEU (A-G) (Case C-366/12): <i>Finanzamt Dortmund-West v Klinikum Dortmund GmbH</i>	Supply of drugs could be exempt if associated with hospital care, but not if separable from medical care	Jan 14 2.3.9
CJEU (A-G) (Case C-385/12): <i>Hervis Sport- és Divatkereskedelmi Kft. v Nemzeti Adó- és Vámhivatal Középdunántúli Regionális Adó Foigazgatósága</i>	Opinion that Hungarian 'special tax' contravened art.401 PVD in that it was too similar to VAT	Oct 13 4.4.5
CJEU (A-G) (Case C-388/11): <i>Société le Crédit Lyonnais v Ministre du budget, des comptes publics et de la réforme de l'Etat</i>	Partial exemption considered in context of international group and income of foreign branches	Apr 13 4.4.8
CJEU (A-G) (Case C-461/12): <i>Granton Advertising BV v Inspecteur van de Belastingdienst Haaglanden/kantoor Den Haag</i>	Opinion that discount vouchers are not sufficiently similar to exempt financial instruments to fall under the exemption	Jan 14 2.1.5
CJEU (A-G) (Case C-49/12): <i>HMRC v Sunico ApS, M &amp; B Holding ApS, Sunil Kumar Harwani</i>	HMRC suing directors and company for damages in connection with MTIC fraud	Jul 13 6.9.2

CJEU (A-G) (Case C-618/11): <i>TVI Televisão Independente SA v Fazenda Pública</i>	Opinion about whether “screening levy” was a disbursement or part of the cost of providing services	Jul 13 4.4.9
CJEU (A-G) (Case C-62/12): <i>Galin Kostov v Direktor na Direktsia ‘Obzhalvane i upravlenie na izpalnenieto’ grad Varna pri Tsentralno upravlenie na Natsionalna agentsia za prihodite</i>	A-G considers whether separate activities of registered person are subject to VAT as part of the same overall economic activity	Apr 13 2.1.2
CJEU (A-G) (Case C-622/11): <i>Staatssecretaris van Financiën v Pactor Vastgoed BV</i>	Operation of capital goods scheme where asset has been transferred considered by Advocate-General	Jul 13 5.3.1
CJEU (A-G) (Case C-82/12): <i>Transportes Jordi Besora, S.L. v Tribunal Económico Administrativo Regional de Cataluña (TEARC) and Generalitat de Catalunya</i>	Opinion that Spanish hydrocarbon levy is contrary to EU law	Jan 14 4.4.7
CJEU (Application) (Case C-479/13): <i>European Commission v French Republic</i>	Commission applies for declaration that lower rates applied to e-books are in breach of Directive	Jan 14 4.4.8
CJEU (Application) (Case C-502/13): <i>European Commission v Grand-Duchy of Luxembourg</i>	Commission applies for declaration that lower rates applied to e-books are in breach of Directive	Jan 14 4.4.8
CJEU (C-26/12): <i>Fiscale eenheid PPG Holdings BV c.s. v Inspecteur van de Belastingdienst/Noord/kantoor Groningen</i>	Company was entitled to deduct input tax on investment management fees paid to managers of group pension fund	Oct 13 2.3.3
CJEU (C-273/12): <i>Directeur général des douanes et droits indirects, Chef de l’agence de poursuites de la Direction nationale du renseignement et des enquêtes douanières v Harry Winston SARL</i>	Import VAT was due when goods left customs warehousing control, even if that was as a result of armed robbery	Oct 13 4.3.5
CJEU (C-315/12): <i>Metro Cash &amp; Carry Danmark ApS v Skatteministeriet</i>	Sweden could not require Danish cash-and-carry retailers to inspect transport documents of Swedish customers	Oct 13 4.3.4
CJEU (C-49/12): <i>The Commissioners for Her Majesty’s Revenue and Customs v Sunico ApS, M &amp; B Holding ApS, Sunil Kumar Harwani</i>	CJEU decides HMRC should sue for damages caused by fraud in the UK courts, not in the Danish courts	Oct 13 6.9.5
CJEU (C-563/12): <i>BDV Hungary Trading Kft. (in voluntary liquidation) v Nemzeti Adó- és Vámhivatal Közép-magyarországi Regionális Adó Főigazgatósága</i>	Exporter should be entitled to refund of output tax if conditions for exemption are satisfied outside 3 month time limit for exports	Jan 14 4.3.6
CJEU (C-618/11, C-637/11 and C-659/11): <i>TVI Televisão Independente</i>	Portuguese screening tax was part of	Jan 14 4.4.5

<i>SA v Fazenda Pública</i>	taxable amount, not a disbursement	
CJEU (Case C-108/11): <i>Commission v Ireland</i>	Ireland's reduced rate for supplies of dogs and horses was not in accordance with the Directive	Apr 13 4.4.6
CJEU (Case C-109/11): <i>Commission v Czech Republic</i>	Commission's objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Case C-124/12): <i>AES-3C Maritsa Iztok I EOOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' – Plovdiv</i>	Input tax block on costs incurred in providing work-related goods and services free to workers could not be justified	Oct 13 4.4.3
CJEU (Case C-125/12): <i>Promociones y Construcciones BJ 200, S.L. y otros</i>	Reverse charge could be imposed on sales during insolvency proceedings	Jul 13 4.4.8
CJEU (Case C-138/12): <i>Rusedespred OOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' - gr. Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite</i>	Correction of output tax must be allowed to supplier where purchaser had been denied input tax on transaction which ought to have been treated as exempt	Jul 13 4.4.3
CJEU (Case C-142/12): <i>Hristomir Marinov v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' – grad Varna pri Tsentralno upravlenie na Natsionalna agentsia za prihodite</i>	CJEU considers deregistration charge: open market value rule contrary to Directive	Jul 13 2.12.3
CJEU (Case C-155/12): <i>Minister Finansów v RR Donnelley Global Turnkey Solutions Poland Sp. z o.o.</i>	Warehousing is a general rule service supplied where customer belongs, unless rights given over specific land	Jul 13 4.2.1
CJEU (Case C-169/12): <i>TNT Express Worldwide (Poland) Sp. z o.o. v Minister Finansów</i>	Polish tax point rules were not in accordance with the Directive	Jul 13 4.4.5
CJEU (Case C-18/12): <i>Město Žamberk v Finanční ředitelství v Hradci Králové</i>	CJEU considers scope of "sport" provided by public authority – mere rest and amusement does not qualify for exemption	Apr 13 2.3.5
CJEU (Case C-189/11): <i>Commission v Kingdom of Spain</i>	Spain's 'customer approach' to TOMS supported; three other complaints by Commission upheld	Oct 13 4.4.4
CJEU (Case C-191/12): <i>Alakor Gabonatermelő és Forgalmazó Kft. v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága</i>	Input tax consequences of state subsidy for expenditure: if whole burden of VAT had been relieved by grant, input tax could be refused	Jul 13 4.4.6
CJEU (Case C-197/12): <i>Commission v French Republic</i>	French exemption for supplies in connection with boats not for use on the high seas was not in accordance with the Directive	Apr 13 4.4.7

CJEU (Case C-210/11): <i>État Belge v Medicom sprl</i>	<i>Lennartz</i> approach supported in relation to buildings with private use	Oct 13 5.6.1
CJEU (Case C-211/11): <i>Maison Patrice Alard sprl</i>	<i>Lennartz</i> approach supported in relation to buildings with private use	Oct 13 5.6.1
CJEU (Case C-219/12): <i>Finanzamt Freistadt Rohrbach Urfahr v Unabhängiger Finanzsenat Außenstelle Linz</i>	Home electricity generation was capable of being an economic activity	Jul 13 5.1.3
CJEU (Case C-224/11): <i>BGŻ Leasing Sp. z o. o. v Dyrektor Izby Skarbowej w Warszawie</i>	Asset lessor making separate charge for insurance was passing on an exempt cost, not making a single taxable supply	Apr 13 2.8.1
CJEU (Case C-249/12): <i>Corina-Hrisi Tulica v Agentia Nationala de Administrare Fiscala - Directia Generala de Solutionare a Contestatiilor and Calin Ion Plavosin v Directia Generala a Finantelor Publice Timis - Serviciul Solutionare Contestatii, Activitatea de Inspectie Fiscala – Serviciul de Inspectie Fiscala Timis</i>	In absence of contractual provisions, consideration for sale was VAT-inclusive	Jan 14 4.4.6
CJEU (Case C-259/12): <i>Teritorialna direksia na Natsionalnata agentsia za prihodite – Plovdiv v Rodopi-M 91 OOD</i>	100% penalty for error was not prohibited by Directive, but had to be proportional to the misdemeanour on general principles	Jul 13 4.4.7
CJEU (Case C-271/12): <i>Petroma Transport SA and others v Belgium</i>	Belgium was entitled to insist on output tax on intra-group charges even though deduction was denied for purchaser	Jul 13 4.4.4
CJEU (Case C-275/11): <i>GfBk Gesellschaft fur Borsenkommunikation mbH v Finanzamt Bayreuth</i>	Delegated services for special investment fund constituted management and were therefore exempt	Apr 13 2.3.2
CJEU (Case C-283/12): <i>Serebryannay vek EOOD v Direktor na Direktsia ‘Obzhalvane i upravlenie na izpalnenieto’ – Varna pri Tsentralno upravlenie na Natsionalna agentsia za prihodite</i>	Barter transaction between individual owner and company considered by CJEU: held to be taxable supply by company	Jan 14 2.1.1
CJEU (Case C-300/12): <i>Finanzamt Düsseldorf-Mitte v Ibero Tours GmbH</i>	Opinion holds that travel agents should get VAT refund for discounts allowed on tour package prices	Oct 13 2.7.1
CJEU (Case C-319/12): <i>Minister of Finance v MDDP Sp. z o.o., Akademia Biznesu, Sp. komandytowa</i>	Commercial education was not exempt, and provider could not claim exemption and input tax at the same time	Jan 14 2.3.7

CJEU (Case C-360/11): <i>European Commission v Spain</i>	Spain's reduced rate for various medical supplies was not in accordance with the Directive	Apr 13 4.4.2
CJEU (Case C-388/11): <i>Société le Crédit Lyonnais v Ministre du budget, des comptes publics et de la réforme de l'Etat</i>	Turnover of foreign branches must be excluded from head office's partial exemption calculations	Oct 13 5.3.1
CJEU (Case C-424/11): <i>Wheels Common Investment Fund Trustees Ltd and other companies v HMRC</i>	Management of final salary pension scheme was not comparable to management of special investment fund and was taxable	Apr 13 2.3.2
CJEU (Case C-431/12): <i>Agentia Nationala de Administrare Fisacala v SC Rafinaria Steaua Romana SA</i>	Some compensation must be provided to traders who are out of pocket while repayment is delayed	Jan 14 4.4.4
CJEU (Case C-440/12): <i>Metropol Spielstätten Unternehmergeellschaft (haftungsbeschränkt) v Finanzamt Hamburg-Bergedorf</i>	German law on gaming machines was not in breach of Directive	Jan 14 2.3.2
CJEU (Case C-480/10): <i>Commission v Sweden</i>	Swedish rules on grouping accepted by CJEU: Commission had not argued that restriction by sector was not a valid use of art.11 anti-avoidance rule	Jul 13 6.1.1
CJEU (Case C-494/12): <i>Dixons Retail plc v HMRC</i>	Fraudulent use of credit cards still led to supply by shop for consideration	Jan 14 2.1.4
CJEU (Case C-495/12): <i>HMRC v Bridport and West Dorset Golf Club Ltd</i>	Exemption applied to all sporting services supplied by not-for-profit golf club, not just supplies to members	Jan 14 2.3.8
CJEU (Case C-527/11): <i>SIA Ablesio v Valsts ieņēmumu dienests</i>	Latvia was not allowed to refuse registration just on the basis of suspicion of possible fraud without more specific objections	Apr 13 6.2.3
CJEU (Case C-543/11): <i>Woningstichting Maasdriel v Staatssecretaris van Financiën</i>	CJEU considers what constitutes "building land"	Apr 13 4.4.3
CJEU (Case C-617/10): <i>Åklagaren v Hans Åkerberg Fransson</i>	Sweden was entitled to impose separate administrative and criminal penalties for the same misdemeanour	Apr 13 4.4.5
CJEU (Case C-62/12): <i>Galin Kostov v Direktor na Direktsia 'Obzhalvane i upravljenie na izpalnenieto' -grad Varna pri Tsentralno upravlenie na Natsionalna agentsia za prihodite</i>	Incidental activities of person who is registered for VAT are covered by the VAT registration and must be treated as taxable	Jul 13 2.1.2
CJEU (Case C-622/11): <i>Staatssecretaris van Financiën v Pactor Vastgoed BV</i>	Netherlands could not collect adjustment of input tax deduction from someone other than the person who originally deducted it	Jan 14 5.3.1

CJEU (Case C-642/11): <i>Stroy Trans EOOD v Direktor na Direktsia Obzhalvane i upravlenie na izpalnenieto – Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	CJEU considers lack of symmetry in rules requiring suppliers to pay VAT shown on invoices and allowing deduction for purchaser – member state is allowed to treat the two differently	Apr 13 4.4.1
CJEU (Case C-643/11): <i>LVK-56 EOOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' – grad Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite</i>	CJEU considers lack of symmetry in rules requiring suppliers to pay VAT shown on invoices and allowing deduction for purchaser – member state is allowed to treat the two differently	Apr 13 4.4.1
CJEU (Case C-65/11): <i>Commission v Netherlands</i>	Commission's objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Case C-651/11): <i>Staatssecretaris van Financiën, other party: X BV</i>	Sale of 30% holding in associated company could not qualify as TOGC for input tax on costs	Jul 13 2.12.2
CJEU (Case C-653/11): <i>HMRC v Paul Newey t/a Ocean Finance</i>	CJEU rule on whether contractual arrangements have to be followed for VAT: not where "purely artificial"	Jul 13 2.1.1
CJEU (Case C-74/11): <i>Commission v Finland</i>	Finnish grouping rules accepted by CJEU: Commission's argument on fiscal neutrality rejected on procedural grounds	Jul 13 6.1.1
CJEU (Case C-78/12): <i>Evita-K EOOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto', Sofia</i>	Irregularities in invoices for cattle could not result in input tax disallowance if sufficient evidence existed that transactions occurred	Oct 13 4.4.2
CJEU (Case C-79/12): <i>SC Mora IPR SRL v Directia Generala a Finantelor Publice Sibiu, Directia Judeteana pentru Accize si Operatiuni Vamali Sibiu</i>	Romanian rules requiring evidence to support import VAT deduction were acceptable	Apr 13 4.4.4
CJEU (Case C-85/11): <i>Commission v Ireland</i>	Commission's objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Case C-86/11): <i>Commission v United Kingdom</i>	Commission's objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Case C-91/12): <i>Skatteverket v PFC Clinic AB</i>	Cosmetic surgery can be exempt if there is an objectively assessed medical need for it	Apr 13 2.3.4
CJEU (Case C-95/11): <i>Commission v Denmark</i>	Commission's objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Order): <i>Reggiani SpA</i>	French court withdraws questions	Oct 13 4.5

<i>Illuminazione v Ministre de l'Économie et des Finances</i>	about operation of 8 <sup>th</sup> Directive	
CJEU (Order: Removal): <i>État du Grand-duché de Luxembourg, Administration de l'enregistrement et des domaines v Edenred Luxembourg SA</i>	Luxembourg court withdraws questions to CJEU about possible exemption of luncheon vouchers as financial instruments	Oct 13 4.4.8
CJEU (Reference) (C-272/13): <i>Equoland Soc. coop. arl v Agenzia delle Dogane</i>	Questions referred about collection of import VAT where trader has already paid, in error, as a reverse charge	Oct 13 4.3.8
CJEU (Reference) (Case C-107/13): <i>'FIRIN' OOD v Direksia 'Obzhalvane i danachno-osiguritelna praktika' - Veliko Tarnovo</i>	Questions about consequences of failure to make a supply for which a payment on account has been made	Jul 13 4.4.13
CJEU (Reference) (Case C-131/13): <i>Staatssecretaris van Financiën, other party: Schoenimport 'Italmoda' Mariano Previti</i>	Questions about use of general EU principles to refuse deduction of input tax where no specific law enacted in member state	Jul 13 4.4.14
CJEU (Reference) (Case C-144/13): <i>VDP Dental Laboratory NV, Staatssecretaris van Financiën</i>	Questions about effect of Dutch law exempting too many dental supplies	Jul 13 4.4.15
CJEU (Reference) (Case C-154/13): <i>Staatssecretaris van Financiën v X BV</i>	Questions about effect of Dutch law exempting too many dental supplies	Jul 13 4.4.15
CJEU (Reference) (Case C-160/13): <i>Staatssecretaris van Financiën v X BV</i>	Questions about effect of Dutch law exempting too many dental supplies	Jul 13 4.4.15
CJEU (Reference) (Case C-163/13): <i>Turbo.com BV</i>	Questions about use of general EU principles to refuse deduction of input tax where no specific law enacted in member state	Jul 13 4.4.14
CJEU (Reference) (Case C-164/13): <i>Turbo.com Mobile Phones BV</i>	Questions about use of general EU principles to refuse deduction of input tax where no specific law enacted in member state	Jul 13 4.4.14
CJEU (Reference) (Case C-18/13): <i>'Maks Pen' EOOD v Direktor na Direksia 'Obzhalvane i izpalnenie na proizvodstvoto' pri Tsentralno Upravlenie na Natsionalnata Agentsia po Prihodite - gr. Sofia</i>	Questions referred about rules on tax evasion, where invoices have been raised for invoices that a company could not have supplied	Apr 13 4.4.9
CJEU (Reference) (Case C-183/13): <i>Fazenda Pública v Banco Mais SA</i>	Question about partial exemption calculation for finance lessor	Jul 13 5.3.2
CJEU (Reference) (Case C-204/13): <i>Finanzamt Saarlouis v Heinz Malburg</i>	Questions about deducting input tax charged on acquiring proportion of client base of dissolved partnership	Jul 13 4.4.16
CJEU (Reference) (Case C-219/13): <i>K Oy</i>	Question about different VAT treatment of physical and online books	Jul 13 2.4.2

CJEU (Reference) (Case C-312/13): <i>Claudiu Roșu v Direcția Generală a Finanțelor Publice a Județului Sibiu – Activitatea de Inspecție Fiscală</i>	Question referred about whether VAT should be calculated on net or gross basis where contract did not mention VAT	Oct 13 4.4.6
CJEU (Reference) (Case C-33/13): <i>Marcin Jagiello v Dyrektor Izby Skarbowej w Łodzi</i>	Questions about consequences of use of borrowed VAT number to conceal trader's identity	Jul 13 4.4.10
CJEU (Reference) (Case C-337/13): <i>Almos Agrárkülkereskedelmi Kft. v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága</i>	Questions referred about extent to which implementation of art.90 PVD on non-payment is mandatory	Jan 14 4.4.9
CJEU (Reference) (Case C-492/13): <i>Traum' EOOD v Direktor na Direktsia 'Obzhalvane i danachno osiguritelna praktika' – grad Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite</i>	Questions referred about consequences for a supplier where a customer is removed from VIES register	Jan 14 4.3.5
CJEU (Reference) (Case C-499/13): <i>Marian Macikowski – acting as court enforcement officer for Section I at the Sąd Rejonowy w Chojnicach v Dyrektor Izby Skarbowej w Gdańsku</i>	Questions referred on legality of Polish rules which impose obligations on a paying agent	Jan 14 4.4.10
CJEU (Reference) (Case C-500/13): <i>Gmina Międzyzdroje v Minister Finansów</i>	Questions referred on details of capital goods scheme	Jan 14 4.4.11
CJEU (Reference) (Case C-563/12): <i>BDV Hungary Trading Kft. (in voluntary liquidation) v Nemzeti Adó- és Vámhivatal Közép-magyarországi Regionális Adó Főigazgatósága</i>	Reference on time limits for making exports to qualify for exemption under Directive	Oct 13 4.4.7
CJEU (Reference) (Case C-589/12): <i>HMRC v GMAC UK plc</i>	Questions for reference on bad debt relief published	Apr 13 5.7.2
CJEU (Reference) (Case C-599/12): <i>Jetair and BTW- eenheid BTWE Travel4you</i>	Questions referred about Belgian "standstill clauses"	Apr 13 4.4.9
CJEU (Reference) (Case C-605/12): <i>Welmory Sp. z o.o. v Dyrektor Izby Skarbowej w Gdańsku</i>	Question about place of establishment and supply where one company uses another's infrastructure	Apr 13 4.4.9
CJEU (Reference) (Case C-618/12): <i>Reggiani SpA Illuminazione v Ministre de l'Économie et des Finances</i>	Question about restriction of 8 <sup>th</sup> Directive refunds to moveable property	Apr 13 4.4.9
CJEU (Reference) (Case C-7/13): <i>Skandia America Corporation USA, filial Sverige v Skatteverket</i>	Questions about intra-group supplies between Swedish subsidiary and US holding company	Apr 13 4.4.9
CJEU (Reference) (Case C-72/13):	Questions about VAT consequences	Jul 13 4.4.12

<i>Gmina Wrocław v Minister Finansów</i>	of transfers of immovable and movable property by municipalities to commercial companies	
CJEU (Reference) (Case C-92/13): <i>Gemeente 's-Hertogenbosch v Staatssecretaris van Financiën</i>	Question about the treatment of local authority construction on own land for own mixed use	Jul 13 4.4.11

## 5 Other European material

<i>Council Directive 2013/42/EU</i>	New 'quick response mechanism' to deal with fraud authorised	Oct 13 4.4.1
<i>Council Implementing Regulation 1042/2013</i>	Changes to implementing regulation to reflect place of supply changes	Jan 14 4.2.1
<a href="http://ec.europa.eu/taxation_customs/taxation/tax_fraud_evasion/missing-part_en.htm">http://ec.europa.eu/taxation_customs/taxation/tax_fraud_evasion/missing-part_en.htm</a>	EU campaign against tax fraud and tax evasion, with video	Oct 13 4.4.1
<a href="http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/vat-forum-note-information_en.pdf">http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/vat-forum-note-information_en.pdf</a>	Pilot scheme for rulings on intra-community supplies	Jul 13 4.4.2
<i>IP/13/139</i>	Commission starts infringement proceedings against UK for applying lower rate to installing insulation	Apr 13 2.5.3
<a href="http://ec.europa.eu/taxation_customs/communication/consultations/tax/2013_vat_public_bodies_en.htm">ec.europa.eu/taxation_customs/communication/consultations/tax/2013_vat_public_bodies_en.htm</a>	Commission reviews VAT exemptions	Jan 14 4.4.2
<a href="http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/one-stop-shop-guidelines_en.pdf">ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/one-stop-shop-guidelines_en.pdf</a>	Commission guidance on mini-one stop shop	Jan 14 4.4.1
<a href="http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/legislation_proposed/com(2013)721_en.pdf">http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/legislation_proposed/com(2013)721_en.pdf</a>	Information about standard EU VAT return coming	Jan 14 6.3.3
<a href="http://europa.eu/rapid/press-release_IP-13-983_en.htm?locale=en">http://europa.eu/rapid/press-release_IP-13-983_en.htm?locale=en</a>	Commission seeks comments on taxing the digital economy	Jan 14 4.4.3
<a href="http://europa.eu/rapid/press-release_IP-13-983_en.htm?locale=en">http://europa.eu/rapid/press-release_IP-13-983_en.htm?locale=en</a>	OECD seeks comments on taxing the digital economy	Jan 14 4.4.3
<a href="http://register.consilium.europa.eu/pdf/en/13/st13/st13945.en13.pdf">http://register.consilium.europa.eu/pdf/en/13/st13/st13945.en13.pdf</a>	UK's derogation to block input tax on cars continues	Jan 14 5.4.1
<i>IP/13/988</i>	Information about standard EU VAT return coming	Jan 14 6.3.3

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

<a href="http://www.supremecourt.gov.uk/decided-cases/docs/UKSC_2009_0074_Judgment.pdf">http://www.supremecourt.gov.uk/decided-cases/docs/UKSC_2009_0074_Judgment.pdf</a>	Supreme Court decides offshore loop scheme to recover input tax on costs of insured repairs was ineffective, not abusive	Jul 13 5.2.1
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Supreme Court: <i>HMRC v Aimia Coalition Loyalty UK Ltd (formerly known as Loyalty Management UK Ltd)</i>	Law Lords decide that Nectar company can deduct input tax on cost of redeeming points	Apr 13 5.2.1
Supreme Court: <i>HMRC v Aimia Coalition Loyalty UK Ltd (formerly known as Loyalty Management UK Ltd)</i>	Supreme Court refuses to refer Nectar points case back to the CJEU	Jul 13 5.2.2
Supreme Court: <i>R (on the application of Prudential plc) v Special Commissioner of Income Tax</i>	Legal professional privilege will not be extended to advice on legal matters given by non-lawyers	Apr 13 6.9.1
Supreme Court: <i>R v Ahmad and another</i>	Supreme Court started hearing appeal about extent of confiscation orders that might be appropriate in MTIC case	Oct 13 6.9.8
Supreme Court: <i>WHA Ltd and another v HMRC</i>	Supreme Court decides offshore loop scheme to recover input tax on costs of insured repairs was ineffective, not abusive	Jul 13 5.2.1

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

Court of Appeal: <i>BAA Ltd v HMRC</i>	Upper Tribunal decision confirmed: bid costs could not be deducted by acquired company's VAT group, as bidder was not "in business"	Apr 13 5.6.1
Court of Appeal: <i>Bilta (UK) Ltd (in liquidation) and others v Nazir and others</i>	Company was entitled to sue its directors as a victim of fraud carried out by them	Oct 13 6.9.11
Court of Appeal: <i>HMRC v Pendragon plc and others</i>	Court of Appeal overturn UT decision on abuse of rights and restore FTT ruling that there was no abuse	Oct 13 5.1.3
Court of Appeal: <i>HMRC v Rank Group plc</i>	CA holds that machines with random number generators located elsewhere were not exempt from VAT before December 2005	Jan 14 2.3.1
Court of Appeal: <i>Vehicle Control Services Ltd v HMRC</i>	Car park manager received penalty charges outside scope of VAT as damages for breach of contract or trespass	Apr 13 2.1.1
Court of Session: <i>Simpson &amp; Marwick v HMRC</i>	"VAT-only" invoices did not separate out part of consideration for the purposes of bad debt relief	Jul 13 5.7.1
Scottish Appeal Court: <i>Ramzan v HM Advocate</i>	Prosecution procedure did not contravene defendant's rights	Apr 13 6.9.10

## **8 Case law: High Court/Upper Tribunal**

High Court: <i>HMRC v Sunico A/S</i>	HMRC suing directors and company	Jul 13 6.9.2
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	for damages in connection with MTIC fraud	
High Court: <i>Investment Trust Companies (in liquidation) v HMRC</i>	Customers who could not recover overcharged VAT through their suppliers must have a direct claim against HMRC	Apr 13 6.4.5
High Court: <i>R (on the application of GSTS Pathology LLP and others) v HMRC</i>	Pathology labs granted injunction to prevent HMRC changing policy until after Tribunal decision given	Oct 13 6.8.5
High Court: <i>R (on the application of Hoque) v City of London Magistrates Court and another</i>	Search warrants subject to judicial review for being too widely drawn	Jul 13 6.9.6
Upper Tribunal: <i>Arkeley Ltd (in liquidation) v HMRC</i>	FTT had made no errors of law in finding that some export transactions could be zero rated on basis of alternative evidence	Oct 13 4.3.1
Upper Tribunal: <i>Birmingham Hippodrome Theatre Trust Ltd v HMRC</i>	HMRC were entitled to offset out-of-time input tax overclaim against Fleming claim for overpaid output tax to result in a nil repayment	Apr 13 6.4.3
Upper Tribunal: <i>Blada Ltd (in liquidation) v HMRC</i>	Appellant in MTIC appeal was required to deposit security for costs before appealing to Upper Tribunal	Oct 13 6.8.7
Upper Tribunal: <i>British Association of Leisure Parks, Pier and Attractions Ltd v HMRC</i>	Association did not have main purpose of lobbying government; unjust enrichment considered	Apr 13 2.3.6
Upper Tribunal: <i>Butlers Ship Stores Ltd v HMRC</i>	Warehouse-keeper was liable for suspended duties even though it had acted properly throughout the transactions	Jan 14 4.3.3
Upper Tribunal: <i>Davis &amp; Dann Ltd v HMRC (and related appeal)</i>	MTIC appeal allowed: FTT had concluded that there was no reasonable explanation other than fraud, but that was not justified	Oct 13 5.8.1
Upper Tribunal: <i>Eyedial Ltd v HMRC</i>	MTIC appeal dismissed by Upper Tribunal: appellant misunderstood nature of leave to appeal from FTT	Oct 13 5.8.1
Upper Tribunal: <i>Finance &amp; Business Training Ltd v HMRC</i>	Commercial college could not be partly an eligible body as a college of a university	Jan 14 2.3.6
Upper Tribunal: <i>Foncomp Ltd v HMRC</i>	Missing trader appeal dismissed	Jan 14 5.8.1
Upper Tribunal: <i>HMRC and Ford Motor Company Ltd v Brunel Motor Company Ltd (in administrative receivership)</i>	Credit notes did not effectively reverse sale because they were not agreed between supplier and customer – customer had no choice	Apr 13 5.7.1

Upper Tribunal: <i>HMRC v Abdul Noor</i>	First-Tier Tribunal was wrong to allow appeal on basis of “protection of legitimate expectations”	Apr 13 6.8.1
Upper Tribunal: <i>HMRC v Able UK Ltd</i>	Tribunal confirms zero rating not available for dismantling of ships for US Navy	Oct 13 2.4.1
Upper Tribunal: <i>HMRC v Esporta Ltd</i>	Membership subscriptions paid late were taxable, even if access to facilities was cancelled 5 days after a missed payment	Jul 13 2.1.1
Upper Tribunal: <i>HMRC v Our Communications Ltd</i>	UT holds that repayment supplement is not due on VAT claimed by voluntary disclosure, only on a return	Jan 14 6.4.4
Upper Tribunal: <i>HMRC v Purple Telecom Ltd</i>	HMRC succeed in objecting to adjournment of MTIC appeal	Apr 13 6.8.6
Upper Tribunal: <i>HMRC v The British Disabled Flying Association</i>	Aircraft only qualified for zero-rating if already adapted for disabled use at time of supply	Jul 13 2.4.1
Upper Tribunal: <i>HMRC v The Honourable Society of Middle Temple</i>	Water was not a separate supply to the rent of rooms, so could not have a separate liability	Jul 13 3.1.1
Upper Tribunal: <i>Leeds City Council v HMRC</i>	Claim for post-1996 output tax repayment was subject to time bar	Jan 14 6.4.2
Upper Tribunal: <i>London College of Computing Ltd v HMRC</i>	College was not sufficiently closely connected to university to qualify for exemption as ‘college of university’	Oct 13 2.3.5
Upper Tribunal: <i>Loughborough Students Union v HMRC</i>	FTT was right to find students’ union did not qualify for cultural services exemption, but should reconsider whether UK fundraising exemption might be in breach of Directive	Jan 14 2.3.5
Upper Tribunal: <i>Reed Employment Ltd v HMRC (No. 3)</i>	Fleming claim in 2009 was a new claim, not an amendment of a 2003 claim	Apr 13 6.4.4
Upper Tribunal: <i>Scottish Football League v HMRC</i>	League winners’ medals were subject to Sch.4 para.5 if input tax was claimed	Jul 13 2.7.1
Upper Tribunal: <i>Shop Direct Group and Others v HMRC</i>	Appeal confirms that corporation tax is due on VAT repayments and s.78 interest	Jul 13 6.4.4
Upper Tribunal: <i>WM Morrison Supermarkets plc v HMRC</i>	Disposable barbecues did not qualify for lower rate of VAT	Jul 13 2.5.1

## **9 Case law: First Tier Tribunal**

First-Tier Tribunal (TC02425): <i>Hillcraft Trading Ltd and related</i>	Trader was too late to apply for “old costs rules”	Apr 13 6.8.5
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<i>appeal</i>		
First-Tier Tribunal (TC02428): <i>H S Tank &amp; Sons Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02428): <i>Market &amp; Opinion Research International Ltd</i>	HMRC refuse to strike out appeal about Fleming claim on mileage allowances – substantive hearing to follow	Apr 13 6.4.1
First-Tier Tribunal (TC02431): <i>South African Tourist Board</i>	HMRC were right to regard tourist board as only 15% in business in line with income from home government	Apr 13 5.1.1
First-Tier Tribunal (TC02435): <i>Rosary Conservative Club</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02435): <i>Wilby Working Mens Club</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02436): <i>Moulton Working Mens Club</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02437): <i>Global Enterprise (GB) Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02441): <i>Mail A Mobile Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02442): <i>Club Mobile Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02443): <i>Tailor Clark Leisure plc</i>	Holding company was not entitled to keep Fleming claim that ex-subsi-dary had claimed – it had not itself made a claim by the deadline	Apr 13 6.4.2
First-Tier Tribunal (TC02444): <i>Usha Martin (UK) Ltd</i>	Trader was allowed to opt for “old costs rules”	Apr 13 6.8.5
First-Tier Tribunal (TC02454): <i>Finger Foods Ltd</i>	Company did not qualify for Onward Supply Relief because it did not take title to the goods	Apr 13 4.3.1
First-Tier Tribunal (TC02455): <i>Brim's Construction Ltd</i>	Planning restrictions meant that new building was not a ‘dwelling’	Apr 13 3.3.1
First-Tier Tribunal (TC02456): <i>Robert Drummond</i>	Planning restrictions meant that new building was not a ‘dwelling’	Apr 13 3.4.1
First-Tier Tribunal (TC02458): <i>Mohamed Saheid and Sherifan Neisha Saheid</i>	Partnership could not deduct VAT on award of legal costs after losing a dispute – supplied to other side	Apr 13 5.2.2
First-Tier Tribunal (TC02459): <i>Hewlett Packard Ltd</i>	Trader was too late to apply for “old costs rules”	Apr 13 6.8.5
First-Tier Tribunal (TC02464): <i>Bounds Green Supermarket (a partnership)</i>	Assessment was raised within 12 months of HMRC acquiring sufficient information to raise it	Apr 13 6.7.1
First-Tier Tribunal (TC02465):	Separate building was an ‘annexe’	Apr 13 3.3.2

<i>Stephen Colchester</i>	even if no planning restrictions on separate use or disposal	
First-Tier Tribunal (TC02469): <i>Peter Whitehouse t/a Freemasons Arms</i>	Assessment was raised to best of officer's judgement	Apr 13 6.7.2
First-Tier Tribunal (TC02470): <i>Nettextmedia.com Ltd</i>	Online discount rights were taxable services even if not used by customer	Apr 13 2.12.1
First-Tier Tribunal (TC02474): <i>Myaccounts.com Ltd</i>	Company could not show it was engaged in genuine business	Apr 13 5.1.3
First-Tier Tribunal (TC02490): <i>British Film Institute</i>	Appellant had direct rights under 6 <sup>th</sup> Directive before UK implemented Group 13 Sch.9	Apr 13 2.3.7
First-Tier Tribunal (TC02493): <i>TUI Travel plc and others</i>	Travel agent was not entitled to reduce output tax on the basis of giving discounts on brochure prices	Apr 13 2.9.1
First-Tier Tribunal (TC02495): <i>Dudman Group Ltd</i>	HMRC were entitled to assess one group company for interest in spite of another group company having overpaid	Apr 13 6.7.3
First-Tier Tribunal (TC02496): <i>Brian Ashley Hubbard</i>	Individual supplied drivers to haulage companies as agent, not principal	Apr 13 2.9.2
First-Tier Tribunal (TC02499): <i>Leslie Wallis</i>	Refusal of costs in dispute about maintenance vs approved alteration of listed building	Apr 13 3.3.3
First-Tier Tribunal (TC02504): <i>Tamar Leisure Spot</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02507): <i>Antiques Within Ltd</i>	Landlord made separate supplies of exempt licences to occupy and charges for handling sales	Apr 13 2.8.2
First-Tier Tribunal (TC02509): <i>Shand Security Ltd</i>	Decision to issue security notice was justified	Apr 13 6.9.11
First-Tier Tribunal (TC02510): <i>Nick Bull</i>	Planning restrictions did not mean that new building was not a 'dwelling'	Apr 13 3.4.1
First-Tier Tribunal (TC02512): <i>Chi Drinks Ltd</i>	Coconut water was a beverage and was not milk, so it was standard rated	Apr 13 2.4.1
First-Tier Tribunal (TC02513): <i>John and Susan Kear</i>	Planning restrictions on live/work unit meant it could not qualify for DIY claim	Apr 13 3.4.2
First-Tier Tribunal (TC02515): <i>William Cadbury</i>	Imported motor cruiser did not qualify for zero-rating	Apr 13 4.3.2
First-Tier Tribunal (TC02519): <i>Touqueer Ahmed Khan</i>	Late appeal struck out in relation to expenditure on rental premises	Apr 13 6.8.2
First-Tier Tribunal (TC02520): <i>Brenda Massey t/a The Basement Restaurant</i>	Trader acquired business as a going concern transfer for registration purposes	Apr 13 6.2.1

First-Tier Tribunal (TC02522): <i>Mr Richard Burton</i>	Planning restrictions did not mean that new building was not a 'dwelling'	Apr 13 3.4.1
First-Tier Tribunal (TC02532): <i>Westinsure Group Ltd</i>	Subscription income of collective for insurance brokers was not exempt	Apr 13 2.3.1
First-Tier Tribunal (TC02534): <i>Colaingrove Ltd</i>	Charges for electricity on caravan site were lower rated even if not metered	Apr 13 2.5.1
First-Tier Tribunal (TC02535): <i>Celltec Computers Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02535): <i>Trans Global Trade (Europe) Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02536): <i>Fahmi Hakim</i>	Late appeal to recover confiscated car struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02543): <i>Safeguard Europe Ltd</i>	Company's product was "insulating materials", not just paint	Apr 13 2.5.3
First-Tier Tribunal (TC02544): <i>Glenda Candy</i>	HMRC failed to show that trader was dishonest, in spite of "curious and inadvisable" behaviour	Apr 13 6.8.4
First-Tier Tribunal (TC02546): <i>Thambithurai Sanjeevraj t/a Cambridge Food &amp; Wine</i>	Shopkeeper could not justify huge number of "no sale" till entries	Apr 13 6.7.2
First-Tier Tribunal (TC02547): <i>Edith Dianne Hitchen</i>	Cap applied to deny repayment after missing returns were filed	Apr 13 6.4.6
First-Tier Tribunal (TC02548): <i>G B Housley Ltd</i>	HMRC had effectively exercised discretion to accept self-billed invoices, and could not withdraw it	Apr 13 6.6.1
First-Tier Tribunal (TC02552): <i>Anthony Geller</i>	Cap applied to deny repayment after missing returns were filed	Apr 13 6.4.6
First-Tier Tribunal (TC02553): <i>Kingsway Lifts Ltd</i>	Decision to issue security notice was justified	Apr 13 6.9.11
First-Tier Tribunal (TC02554): <i>Sandwell Metropolitan Borough Council</i>	Council made single supply of letting of immovable property when it supplied memorial and a place to put it for 10 years	Apr 13 2.8.3
First-Tier Tribunal (TC02569): <i>Brockenhurst College</i>	Meals and performances were supplied for money, but were essential to education of students on courses, so were exempt	Apr 13 2.3.3
First-Tier Tribunal (TC02570): <i>Coopers Fire Ltd</i>	Fire curtains accepted as building materials	Apr 13 3.3.4
First-Tier Tribunal (TC02571): <i>Michael Robert Haynes</i>	Trader's late registration liability and penalty considered	Apr 13 6.2.2
First-Tier Tribunal (TC02574): <i>Longridge on the Thames</i>	Charity was not in business when charging for courses that were within its charitable objects	Apr 13 2.11.1

First-Tier Tribunal (TC02575): <i>Tallington Lakes Ltd</i>	Company's 'new evidence' about planning restrictions in early 1990s was not sufficiently convincing to allow Fleming claim	Apr 13 3.1.2
First-Tier Tribunal (TC02582): <i>H &amp; W Staff Sports &amp; Recreation Association</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02584): <i>Future Phonic Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02585): <i>Global Corporation Trading Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02587): <i>Pierhead Purchasing Ltd</i>	Trader who withdrew appeal was not allowed to reinstate it out of time	Apr 13 6.8.2
First-Tier Tribunal (TC02589): <i>Stuart Cross t/a Euromarques</i>	Trader who had wrongly applied margin scheme did not have grounds for appeal	Apr 13 6.8.3
First-Tier Tribunal (TC02595): <i>Libra Tech Ltd and related appeal</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02601): <i>Anthony Barkas</i>	Planning restrictions could not be inferred by HMRC to deny DIY claim if they were not written in by the planning authority	Apr 13 3.4.2
First-Tier Tribunal (TC02602): <i>The Earlsferry Thistle Golf Club</i>	Golf club might have direct claim for refund against HMRC, depending on outcome of <i>West Bridport</i> case	Apr 13 6.4.7
First-Tier Tribunal (TC02603): <i>Arkeley Ltd (In Liquidation)</i>	Input tax claim on invalid invoices could not be sustained – HMRC entitled not to exercise discretion to accept	Apr 13 5.8.1
First-Tier Tribunal (TC02605): <i>Cophorn Holdings Ltd</i>	HMRC could not fetter their discretion to accept backdated grouping application, but could not be forced to accept it	Apr 13 6.2.1
First-Tier Tribunal (TC02611): <i>James Hillis</i>	Solicitor who registered late because of misunderstanding and inability to pay had penalty mitigated in full	Jul 13 6.8.2
First-Tier Tribunal (TC02616A and TC02616): <i>Systems Aluminium Ltd</i>	Reimbursement of customer by offset in ledger accounts did not satisfy requirements of s.80 undertaking	Jul 13 6.4.1
First-Tier Tribunal (TC02617): <i>The Royal College of Paediatricians and Child Health and related appeal</i>	VAT scheme succeeded in obtaining TOGC treatment for purchase of building by charity to use as office	Jul 13 2.12.1
First-Tier Tribunal (TC02623): <i>Heald Green Social Club and Institute Ltd</i>	Leave to appeal out of time granted because trader's representative had been told in 2007 that no formal appeal was required at the time	Jul 13 6.8.6

First-Tier Tribunal (TC02624): <i>The "Spotting the Ball" Partnership and related appeals</i>	Spot the ball was a game of mixed skill and chance and therefore exempt	Jul 13 2.3.5
First-Tier Tribunal (TC02627): <i>Prime &amp; Co (a partnership comprising Andrew Stevenson and Elizabeth Stevenson)</i>	Problems with HMRC were too long ago to constitute reasonable excuse for recent series of defaults	Jul 13 6.8.1
First-Tier Tribunal (TC02629): <i>WMG Acquisition Co UK Ltd</i>	<i>Fleming</i> claim rejected: company had no evidence at all to back it up	Jul 13 6.4.2
First-Tier Tribunal (TC02632): <i>Exeter Estates Ltd</i>	Company's second letter clarified its intention to opt only part of large property site, even though HMRC claimed not to have received it	Jul 13 3.2.1
First-Tier Tribunal (TC02635): <i>JNK 2000 Ltd</i>	Purchase of helicopter for use in business and hiring at market rates gave rise to full deduction with no <i>Lennartz</i> charges	Jul 13 5.6.1
First-Tier Tribunal (TC02640): <i>H Q Graphics Ltd</i>	Company acquired machinery as part of a TOGC: input tax not deductible	Jul 13 5.8.1
First-Tier Tribunal (TC02643): <i>Websons (8) Ltd</i>	Letter stating that a claim would follow was not a claim for capping purposes	Jul 13 6.4.3
First-Tier Tribunal (TC02647): <i>William Abraham</i>	Mailed replacement of hand-luggage import did not qualify for same exemption thresholds	Jul 13 4.3.1
First-Tier Tribunal (TC02655): <i>Mark Reid (practising as Reid &amp; Co. Solicitors)</i>	Assessments were out of time in complex case involving application of reg.94B SI 1995/2518	Jul 13 6.7.1
First-Tier Tribunal (TC02657): <i>ETP Card Processing Ltd</i>	Sales list penalty quashed because liability notice had not been received	Jul 13 6.8.5
First-Tier Tribunal (TC02659): <i>DL Leisure Ltd</i>	Company denied receiving a decision letter but evidence suggested it had arrived: leave to appeal out of time refused	Jul 13 6.8.6
First-Tier Tribunal (TC02667): <i>CCA Distribution Ltd (in administration)</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal on chairman's casting vote	Jul 13 5.8.2
First-Tier Tribunal (TC02669): <i>Levantine (UK) Ltd</i>	Trader had decided to prioritise other creditors and had no reasonable excuse for surcharge	Jul 13 6.8.1
First-Tier Tribunal (TC02670): <i>J and P Windows Ltd</i>	Transfer after 3.30pm not arriving on the same day was not excuse for default surcharge	Jul 13 6.8.1
First-Tier Tribunal (TC02673): <i>Kate Salisbury</i>	Trader had acquired trade as going concern: registered from transfer date	Jul 13 6.2.2

First-Tier Tribunal (TC02674): <i>Opticare Ltd</i>	Trader did not appear to have paid for supplies in MTIC case: input tax denied under s.26A VATA 1994	Jul 13 5.8.2
First-Tier Tribunal (TC02675): <i>Romasave Property Services Ltd</i>	Leave to appeal out of time in long-running dispute considered	Jul 13 6.8.6
First-Tier Tribunal (TC02676): <i>Paul Charles Hunt</i>	No DIY relief for VAT wrongly charged by builders	Jul 13 3.4.1
First-Tier Tribunal (TC02677): <i>N &amp; M Walkingshaw Ltd</i>	Tribunal rejects argument that trade-in treatment was affected by change of UK rules on valuation of supplies in 1992	Jul 13 2.6.2
First-Tier Tribunal (TC02678): <i>Rigcharm Ltd</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2
First-Tier Tribunal (TC02679): <i>Dynamic Corner Ltd</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2
First-Tier Tribunal (TC02680): <i>I Argent</i>	Accountant subject to dishonesty penalty for trading above registration threshold; mitigated because of age	Jul 13 6.8.4
First-Tier Tribunal (TC02683): <i>Andrew Quentin Merrell</i>	Trader should be registered retrospectively, but deregistered again as soon as eligible, rather than from current date	Jul 13 6.2.1
First-Tier Tribunal (TC02685): <i>Gilmours Off Sales</i>	£204 surcharge was not unfair	Jul 13 6.8.1
First-Tier Tribunal (TC02687): <i>Asylum Distributions Ltd</i>	Director must have known transactions were connected with missing trader fraud	Jul 13 5.8.2
First-Tier Tribunal (TC02694): <i>Digit Three Ltd</i>	Director must have known transactions were connected with missing trader fraud	Jul 13 5.8.2
First-Tier Tribunal (TC02695): <i>National Exhibition Centre Ltd</i>	“Booking fees” were charges for processing payments and were exempt	Jul 13 2.3.3
First-Tier Tribunal (TC02698): <i>United European Gastroenterology Federation</i>	Disclosure was “prompted” because HMRC had arranged a visit, even though it would have been made anyway	Jul 13 6.8.3
First-Tier Tribunal (TC02701): <i>Colaingrove Ltd</i>	Apportionment considered in context of caravan sales	Jul 13 2.6.1
First-Tier Tribunal (TC02702): <i>S &amp; I Electronics Ltd</i>	Dispute about correct MTIC test of “means of knowing” resolved after several appeals: trader lost	Jul 13 5.8.2
First-Tier Tribunal (TC02715): <i>Colaingrove Ltd</i>	“Removable contents” considered in context of caravan sales	Jul 13 2.6.1

First-Tier Tribunal (TC02718): <i>KDM International Ltd</i>	<i>Fleming</i> claim rejected: company could not show it had not already claimed the input tax	Jul 13 6.4.2
First-Tier Tribunal (TC02719): <i>Lesley Swain</i>	Occupancy restriction was a restriction on separate use or disposal, ruling out DIY claim	Jul 13 3.4.2
First-Tier Tribunal (TC02721): <i>Taste of Thai Ltd</i>	“Time tax first becomes unpaid by reason of the failure” considered in relation to unprompted disclosure of failure to notify registration liability	Jul 13 6.8.2
First-Tier Tribunal (TC02724): <i>Chisholm Bookmakers Ltd</i>	Company had <i>Linneweber</i> claim refused several times before appealing: leave to appeal out of time refused	Jul 13 6.8.6
First-Tier Tribunal (TC02727): <i>Bilal Jamia Mosque</i>	Mosque committee subject to penalty for claiming VAT again after it had already been refused	Jul 13 6.8.3
First-Tier Tribunal (TC02728): <i>JMC Electronics Ltd</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2
First-Tier Tribunal (TC02729): <i>The Open University</i>	BBC’s supplies to Open University qualified for exemption from 1970s	Jul 13 2.3.6
First-Tier Tribunal (TC02732): <i>Syigma Security Systems</i>	Different payment dates for direct debit and BACS transfer were not unfair: surcharge confirmed as fair	Jul 13 6.8.1
First-Tier Tribunal (TC02735): <i>Henrietta Pearson</i>	No separation of “live” and “work” parts of property meant that there was no restriction on “separate use or disposal”	Jul 13 3.4.2
First-Tier Tribunal (TC02737): <i>Andrew and Trudy Boakes</i>	Derelict cottage had been used as part of care home within 10 years so did not qualify for DIY claim	Jul 13 3.4.2
First-Tier Tribunal (TC02738): <i>Geoffrey Seeff t/a TPL Associates</i>	Trader allowed to join FRS retrospectively because of “exceptional circumstances”	Jul 13 6.3.1
First-Tier Tribunal (TC02739): <i>Taygroup Ltd</i>	HMRC were not unreasonable in refusing to exercise reg.29 discretion where trader’s self-billing agreements did not meet regulatory requirements	Jul 13 6.6.1
First-Tier Tribunal (TC02743): <i>Aqua Products Ltd</i>	30-day limit for appealing not an infringement of human rights	Jul 13 6.8.6
First-Tier Tribunal (TC02746): <i>Colaingrove Ltd</i>	Verandas sold with caravans did not qualify for zero-rating	Jul 13 2.6.1
First-Tier Tribunal (TC02747): <i>Unistar Group Ltd and related appeal</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2

First-Tier Tribunal (TC02751): <i>Alexandra Countryside Investments Ltd</i>	Tribunal disagrees with HMRC policy on meaning of Note 9 Group 5 Sch.8 on conversion projects	Jul 13 3.3.1
First-Tier Tribunal (TC02758): <i>Deborah Lisbth La Roche</i>	Trader's VAT 7 had been sent; she should be allowed to deregister from the date she sent it	Jul 13 6.2.3
First-Tier Tribunal (TC02759): <i>Prescription Eyewear Ltd</i>	Online retailer was still making partially exempt supplies of spectacles and dispensing services	Jul 13 2.3.9
First-Tier Tribunal (TC02760): <i>Face Off South Ltd</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2
First Tier Tribunal (TC02761): <i>Silicon 8 Ltd</i>	MTIC appeal dismissed	Oct 13 5.8.1
First Tier Tribunal (TC02762): <i>Peter Arakiel Brookes</i>	S.60 penalty could be levied even though assessment on which it was based had to be vacated	Oct 13 6.8.2
First Tier Tribunal (TC02764): <i>Christopher Stoner Ltd</i>	Trader should have taken more care to employ adequate book-keepers, given warnings about likely levels of default surcharge	Oct 13 6.8.1
First Tier Tribunal (TC02765): <i>Mr John Hobson t/a Rubicon Developments</i>	Agents responsible for collecting VAT for landlord paid it to wrong person: no reasonable excuse for surcharge	Oct 13 6.8.1
First Tier Tribunal (TC02770): <i>Megantic Services Ltd</i>	Application by HMRC to amend statement of case in MTIC case allowed	Oct 13 6.8.6
First Tier Tribunal (TC02773): <i>Astral Construction Ltd</i>	Construction qualified for zero rate even though existing building was incorporated: scale of new build was so great in comparison that it was not 'an extension'	Oct 13 3.3.1
First Tier Tribunal (TC02774): <i>Terence and Mrs Dawn Walker</i>	Married couple held to have acted dishonestly in paying centrally issued assessments which they knew were much smaller than true liability	Oct 13 6.8.2
First Tier Tribunal (TC02776): <i>David Baxendale Ltd and others</i>	Appeal dismissed as attempt to re-argue previous decision	Oct 13 6.8.6
First Tier Tribunal (TC02778): <i>Mercedes-Benz Financial Services UK Ltd</i>	Contract was hire purchase, treated as supply of goods for VAT, because transfer of ownership was a central part of the contract	Oct 13 2.12.1
First Tier Tribunal (TC02780): <i>Basslabs Ltd</i>	Argument about transfer of business and registration number on incorporation: no TOGC	Oct 13 6.2.4

First Tier Tribunal (TC02783): <i>Oliver's Village Café Ltd</i>	Mistaken application for registration was binding; trader could deregister from date of first contact asking HMRC to deregister	Oct 13 6.2.3
First Tier Tribunal (TC02787): <i>J &amp; B Massey (t/a Hilden Park Partnership) (and related appeal)</i>	Transfer of golf club business to separate 'not-for-profit' companies was abusive and could be ignored	Oct 13 5.1.2
First Tier Tribunal (TC02788): <i>Satori Martial Arts Ltd t/a Nirvana Fitness</i>	Appeal against security requirement dismissed	Oct 13 6.9.10
First Tier Tribunal (TC02791): <i>KCorp Lifestyle Ltd and related appeal</i>	MTIC appeal dismissed	Oct 13 5.8.1
First Tier Tribunal (TC02792): <i>Palatial Leisure Ltd</i>	<i>Linneweber</i> claim was validly reduced by input tax adjustment: exempt income meant exempt input tax	Oct 13 5.3.5
First Tier Tribunal (TC02793): <i>Silvergum Solutions Ltd</i>	Company was not entitled to claim input tax on supplies received by associate	Oct 13 5.2.1
First Tier Tribunal (TC02794): <i>S Tarafdar (t/a Shah Indian Cuisine)</i>	Costs application dismissed	Oct 13 6.8.7
First-Tier Tribunal (TC02796): <i>Chelmsford College</i>	New college building was not capable of independent operation, so it was standard rated	Jan 14 3.3.2
First Tier Tribunal (TC02797): <i>Bryan Burton</i>	DIY project was extension of existing cottage, not a new build	Oct 13 3.4.1
First Tier Tribunal (TC02801): <i>Everycar Contracts Ltd and related appeal</i>	Trader was not entitled to input tax on invoices made out to undisclosed agents buying cars on his behalf	Oct 13 5.8.2
First Tier Tribunal (TC02802): <i>Wrag Barn Golf &amp; Country Club</i>	Partnership was a single continuing entity, bound by option to tax exercised by predecessor firm	Oct 13 3.2.2
First Tier Tribunal (TC02803): <i>Capital Cleaning 2012 Ltd</i>	Appeal against security requirement dismissed	Oct 13 6.9.10
First Tier Tribunal (TC02807): <i>James Bennett</i>	Individual was liable to pay import VAT on goods imported by post	Oct 13 4.3.2
First Tier Tribunal (TC02809): <i>Simple Solutions GB Ltd</i>	Without evidence of fraud, HMRC had no reason to disallow input tax on invalid invoices	Oct 13 5.8.2
First Tier Tribunal (TC02810): <i>Drumkinnon Joinery &amp; Building Ltd</i>	Surcharge history did not transfer to company on incorporation	Oct 13 6.8.1
First Tier Tribunal (TC02812): <i>Chelham Ltd</i>	Holding company was not entitled to deduct input tax on amounts paid to subsidiary for maintenance of exempt building	Oct 13 5.3.4
First Tier Tribunal (TC02813): <i>Electrical Installation Solutions Ltd</i>	<i>Stepto</i> e defence accepted for surcharge; HMRC's guidance to	Oct 13 6.8.1

	officers on the subject criticised	
First Tier Tribunal (TC02815): <i>Mark Saggars Media Ltd</i>	Tribunal considers rules for removing trader from Flat Rate Scheme	Oct 13 6.3.2
First Tier Tribunal (TC02816): <i>Ebley House Ltd</i>	Option to tax was disapplied because purchaser had told vendor building would be used for relevant residential purpose	Oct 13 3.2.1
First Tier Tribunal (TC02817): <i>Wildfowl and Wetland Trust</i>	WWT sites were 'zoos' based on captive animal collections and behaviour of visitors	Oct 13 2.3.10
First Tier Tribunal (TC02818): <i>Roy Shields</i>	Occupancy restriction did not rule out DIY claim, on the particular facts	Oct 13 3.4.1
First Tier Tribunal (TC02819): <i>George Christodoulou</i>	Hairdresser's salon owner was held to be running restaurant in partnership with wife, not as sole trade	Oct 13 6.2.1
First Tier Tribunal (TC02820): <i>North Essex Flooring Ltd, Colne Flooring Solutions Ltd</i>	Appeal against security requirement dismissed	Oct 13 6.9.10
First Tier Tribunal (TC02822): <i>Noble International Exchange Ltd</i>	Trader arranging money transfers to Pakistan was not making any taxable supplies	Oct 13 6.2.2
First Tier Tribunal (TC02823): <i>The University of Huddersfield Higher Education Corporation</i>	Scheme only deferred VAT, rather than creating absolute saving, so was not abusive	Oct 13 5.1.1
First Tier Tribunal (TC02826): <i>Rapid Sequence Ltd</i>	Provision of locums was taxable supply of staff, in spite of wording of Group 7 Sch.9	Oct 13 2.3.8
First Tier Tribunal (TC02829): <i>Ilford Cellular Ltd</i>	MTIC appeal dismissed	Oct 13 5.8.1
First Tier Tribunal (TC02831): <i>David Hewett</i>	DIY claim was made out of time	Oct 13 3.4.1
First Tier Tribunal (TC02832): <i>Catering Solutions (North East) Ltd</i>	Building work qualified for lower rate but not zero rate: building not completely demolished	Oct 13 3.3.2
First Tier Tribunal (TC02833): <i>Zoopark Ltd</i>	Children's parties were composite taxable supply, but if only childcare was provided, they were exempt	Oct 13 2.8.1
First Tier Tribunal (TC02834): <i>Benson Sunday Eyin</i>	Appeal for extra mitigation refused	Oct 13 6.8.3
First Tier Tribunal (TC02835): <i>General Motors UK Ltd</i>	<i>Fleming</i> claim on self-supplies of cars between 1978 and 1996 allowed in principle: valuation basis considered	Oct 13 2.12.2
First Tier Tribunal (TC02836): <i>The Chancellor, Masters and Scholars of the University of Cambridge</i>	Costs of managing university endowment fund were related to all activities of university: VAT was	Oct 13 5.3.2

	residual input tax	
First Tier Tribunal (TC02839): <i>Sunnyside Property Company Ltd</i>	Input tax on construction costs was attributable to exempt supplies of land, not taxable supplies of facilities	Oct 13 3.1.1
First Tier Tribunal (TC02840): <i>Pelix Ltd (in administration)</i>	MTIC appeal dismissed	Oct 13 5.8.1
First Tier Tribunal (TC02843): <i>Quartz Electrical &amp; Mechanical Services Ltd</i>	Mistaken belief that time to pay deadlines were still in place was held to be reasonable excuse	Oct 13 6.8.1
First Tier Tribunal (TC02844): <i>Townley Network Solutions UK LLP</i>	Mere assertion that Time to Pay was in place could not be reasonable excuse without supporting evidence	Oct 13 6.8.1
First Tier Tribunal (TC02845): <i>Angus Alliance Painters Ltd</i>	Bank's lengthening of time for clearing electronic payments was held to be reasonable excuse for surcharge	Oct 13 6.8.1
First Tier Tribunal (TC02846): <i>Binap Ltd</i>	Breach of Time to Pay conditions by submitting return late triggered surcharge, even though payments were made in accordance with agreement	Oct 13 6.8.1
First Tier Tribunal (TC02847): <i>Thomas F D M Fraser t/a Machine Tools Maintenance &amp; Sales</i>	Simple keying error by trader's wife was not a reasonable excuse	Oct 13 6.8.1
First Tier Tribunal (TC02848): <i>A &amp; R Robertson &amp; Black</i>	Strange dispute about refusal to file online: appeal dismissed	Oct 13 6.8.1
First Tier Tribunal (TC02850): <i>New Lodge Estate Working Mens Club</i>	Leave to appeal out of time in <i>Linneweber</i> case refused	Oct 13 6.8.4
First Tier Tribunal (TC02852): <i>DD Jewellers Ltd</i>	MTIC appeal dismissed	Oct 13 5.8.1
First Tier Tribunal (TC02855): <i>Dhalomal Kishore</i>	Income tax case about losses of trader whose input tax claim was refused in MTIC case	Oct 13 5.8.1
First Tier Tribunal (TC02856): <i>Caroline Rosen</i>	Trader's claim that her husband really owned the business rejected	Oct 13 6.7.1
First Tier Tribunal (TC02857): <i>TLLC Ltd</i>	VAT on costs of selling shares in large corporate restructuring was not deductible	Oct 13 5.3.3
First Tier Tribunal (TC02859): <i>Church Lane Developments Ltd</i>	Worthless software could only be used to defraud HMRC: MTIC appeal dismissed	Oct 13 5.8.1
First Tier Tribunal (TC02864): <i>Ann Khoshaba t/a Cinnamon Cafe</i>	Pre-registration VAT disallowed: single supply of services	Oct 13 5.8.3
First Tier Tribunal (TC02867): <i>The Staircase Company Ltd</i>	Late return followed by late application by HMRC for direct debit: late payment held to be within HMRC's control, appeal against	Oct 13 6.8.1

	surcharge upheld	
First Tier Tribunal (TC02872): <i>Grattan plc</i>	Claim for repayment in relation to pre-1978 commissions paid dismissed	Oct 13 6.4.2
First Tier Tribunal (TC02873): <i>Robert P Slight &amp; Sons Ltd</i>	Trader not present to back up <i>Steptoe</i> -style appeal against surcharge – HMRC invited to reconsider	Oct 13 6.8.1
First Tier Tribunal (TC02874): <i>J &amp; R Leasing Ltd</i>	Appeal against default surcharge dismissed: no appearance to back up claim of reasonable excuse	Oct 13 6.8.1
First Tier Tribunal (TC02876): <i>Market &amp; Opinion Research International Ltd</i>	Costs application dismissed: HMRC had not acted unreasonably	Oct 13 6.8.7
First-Tier Tribunal (TC02893): <i>Abbott International Trading Ltd and related appeal</i>	Application to force HMRC to disclose documents considered	Jan 14 6.8.9
First-Tier Tribunal (TC02895): <i>AN Checker Heating &amp; Service Engineers</i>	Installation of central heating was not partly eligible for lower rate for energy saving materials	Jan 14 2.5.1
First-Tier Tribunal (TC02896): <i>Sunlander Outdoor Products Ltd</i>	Time limits apply to making of assessment, not notification	Jan 14 6.5.1
First-Tier Tribunal (TC02898): <i>Gielly Green</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02899): <i>New River Retail Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02909): <i>Wendy Lane</i>	Trader was registrable as principal supplying services, not agent engaging staff on behalf of clients	Jan 14 6.2.1
First-Tier Tribunal (TC02910): <i>L H Bishop Electric Company Ltd and related appeals</i>	Online filing regulations did not make appropriate allowance for people who would find it difficult to comply	Jan 14 6.3.1
First-Tier Tribunal (TC02911): <i>Nathaniel David Roden and another</i>	HMRC's conduct of appeal was unreasonable: costs awarded to taxpayer	Jan 14 6.8.8
First-Tier Tribunal (TC02912): <i>Le Bistingo Ltd</i>	Notification of online filing requirement after 1 April 2012 was not an appealable decision	Jan 14 6.3.1
First-Tier Tribunal (TC02913): <i>Graham Arnold Blackburn and another t/a Cornish Moorland Honey</i>	Religious objections to online filing should be allowed for in the regulations	Jan 14 6.3.1
First-Tier Tribunal (TC02916): <i>Mansell McTaggart Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02917): <i>Robert Henry Dunckley</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02923):	Default surcharge appeal rejected	Jan 14 6.8.2

<i>Marc's of Tamworth Ltd</i>		
First-Tier Tribunal (TC02931): <i>Puro Ventures Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02933): <i>Speedlink Transport Southwest Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02938): <i>Honiton Carpets Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02940): <i>Christopher Parsonage</i>	Security notice confirmed: HMRC's decision was not unreasonable	Jan 14 6.9.6
First-Tier Tribunal (TC02945): <i>TDG (UK) Ltd</i>	Warehouse-keeper could not prove that goods left the UK, so was liable for suspended duties	Jan 14 4.3.1
First-Tier Tribunal (TC02946): <i>Craigton Coach Inn</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02952): <i>Stephen Singh Dhillon</i>	DIY builder could not claim on supplies that should have been zero-rated	Jan 14 3.4.1
First-Tier Tribunal (TC02953): <i>Margaret Findlay</i>	Error arose from deliberate behaviour, and disclosure was "prompted"	Jan 14 6.8.3
First-Tier Tribunal (TC02955): <i>Wood Green Animal Shelters</i>	HMRC's conduct not unreasonable: costs application refused	Jan 14 6.8.8
First-Tier Tribunal (TC02958): <i>Olive Business Solutions Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02961): <i>Fairways Lakes Ltd</i>	Company failed to show it would suffer hardship if forced to pay assessment before appeal hearing	Jan 14 6.8.6
First-Tier Tribunal (TC02968): <i>Chubb Ltd</i>	Successor holding company was not entitled to claim back 1980s input tax, and evidence did not establish the claim	Jan 14 6.4.1
First-Tier Tribunal (TC02969): <i>Fastaway Services UK Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02970): <i>Hi Tec Signs Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02973): <i>Glamorgan White Lining Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02974): <i>Euro Rugs UK Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC02984): <i>Dunn and Dyer (Electrical) Ltd</i>	Taxpayer was entitled to reduce surcharge by reallocating repayment claim, and departure of book-keeper was reasonable excuse for default	Jan 14 6.8.1
First-Tier Tribunal (TC02985): <i>M J Fenwick Consultancy</i>	Therapist was neither registered nor supervised, so was not exempt	Jan 14 2.3.9

First-Tier Tribunal (TC02990): <i>A &amp; R Haulage Ltd</i>	Warehouse-keeper could not prove that goods left the UK, so was liable for suspended duties	Jan 14 4.3.2
First-Tier Tribunal (TC02994): <i>Victorangle Ltd</i>	Tipster who asked punters to place bets for him was not making supplies to them for consideration	Jan 14 2.1.3
First-Tier Tribunal (TC02996): <i>Wosem Communities Development Ltd</i>	Company attached to church was not in business	Jan 14 2.11.2
First-Tier Tribunal (TC02998): <i>Michael Brinkard</i>	Trader failed to show that notification of option to tax held by HMRC was invalid	Jan 14 3.2.1
First-Tier Tribunal (TC02999): <i>Webcurl Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03001): <i>A F Bradshaw &amp; Co Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03004): <i>Automa Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03007): <i>Matt Telecom Services Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03012): <i>Polti (UK) Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03013): <i>Artisan Furnishings Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03014): <i>W-T Windowstore Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03016): <i>Charles Evans Group Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03017): <i>Terry McCann</i>	Construction of swimming pool was not 'in course of construction of dwelling'	Jan 14 3.3.1
First-Tier Tribunal (TC03024): <i>Planet Sport (Holdings) Ltd</i>	Company was not regulated by OFSTED for after-school clubs, so could not be exempt	Jan 14 2.3.10
First-Tier Tribunal (TC03028): <i>A &amp; E Services (Midlands) Ltd</i>	Late appeal struck out	Jan 14 6.8.5
First-Tier Tribunal (TC03030): <i>AV Concepts Ltd</i>	Trade-in allowances were not merely discounts but had to be charged to output tax	Jan 14 2.7.1
First-Tier Tribunal (TC03032): <i>Franck and Tobiesen (UK) Ltd</i>	Importer was not eligible for onward supply relief because it only handled and did not supply the goods	Jan 14 4.3.4
First-Tier Tribunal (TC03033): <i>Estates and Law Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03034):	Default surcharge appeal rejected	Jan 14 6.8.2

<i>Ravenfield Ltd</i>		
First-Tier Tribunal (TC03035): <i>KTG Recruitment Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03036): <i>Zyna Ltd</i>	Input tax on building work was used to make exempt supplies	Jan 14 5.3.2
First-Tier Tribunal (TC03040): <i>Darryl Haslen t/a Racer MX</i>	Documents were tampered with: dishonesty penalty confirmed	Jan 14 6.8.4
First-Tier Tribunal (TC03041): <i>288 Group Ltd and related appeals</i>	Application to join appeals together considered	Jan 14 6.8.9
First-Tier Tribunal (TC03042): <i>Leyton Sixth Form College</i>	New college building was not capable of independent operation, so it was standard rated	Jan 14 3.3.2
First-Tier Tribunal (TC03048): <i>Xtreme Graphics Ltd</i>	EC Sales List penalty confirmed	Jan 14 6.8.7
First-Tier Tribunal (TC03052): <i>Jim Toner &amp; Ciaran Doherty t/a The Soft Drinks Company</i>	Missing trader fraud in soft drinks: appeal dismissed	Jan 14 5.8.1
First-Tier Tribunal (TC03053): <i>European Development Company (Westhill Hotel) Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03057): <i>Foneshops Ltd</i>	Reinstatement of appeal refused	Jan 14 6.8.10
First-Tier Tribunal (TC03058): <i>DPAS Ltd</i>	Company succeeded in avoiding impact of AXA decision; not an abuse of rights	Jan 14 2.3.3
First-Tier Tribunal (TC03059): <i>Synectiv Ltd</i>	Missing trader appeal dismissed	Jan 14 5.8.1
First-Tier Tribunal (TC03062): <i>Wireless Wizards Ltd</i>	Missing trader appeal dismissed	Jan 14 5.8.1
First-Tier Tribunal (TC03063): <i>Starmill UK Ltd</i>	Refusal of application to delay award of costs to HMRC	Jan 14 6.8.8
First-Tier Tribunal (TC03064): <i>Franco's Family Restaurant Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03068): <i>Gary Watson t/a GWA</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03069): <i>Maine Engineering Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03070): <i>Storage Equipment Safety Service Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03071): <i>R Hobson (t/a Windmill Dental Suite)</i>	Confusion over changeover to annual accounting was reasonable excuse for defaults	Jan 14 6.8.1
First-Tier Tribunal (TC03072): <i>Baltic</i>	Default surcharge appeal rejected	Jan 14 6.8.2

<i>Recruitment Services Ltd</i>		
First-Tier Tribunal (TC03074): <i>Michael Savva t/a Savva &amp; Co Associates, Chartered Surveyors</i>	HMRC should have accepted alternative evidence that correct person claimed input tax	Jan 14 5.2.1
First-Tier Tribunal (TC03075): <i>Anthony Richard Henry Errington</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03076): <i>Erect Architecture Ltd</i>	Unusual pressure of work was reasonable excuse for one day delay in filing	Jan 14 6.8.1
First-Tier Tribunal (TC03077): <i>Classic Design and Build (UK) Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03080): <i>Koh Samui Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03081): <i>CPA Bespoke Joinery Ltd</i>	Personal difficulties were reasonable excuse for default	Jan 14 6.8.1
First-Tier Tribunal (TC03084): <i>Games Heaven</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03089): <i>G Cardle Plumbing</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03091): <i>Midshires Electrical Ltd</i>	Combination of difficulties constituted reasonable excuse for default	Jan 14 6.8.1
First-Tier Tribunal (TC03093): <i>Buckingham Bingo Ltd and related appeals</i>	Promotional gifts were exclusively used in supplying taxable door entry, not residual	Jan 14 5.3.3
First-Tier Tribunal (TC03094): <i>John Martin Holdings Ltd</i>	Car dealer did not have enough evidence to support zero-rating sale of Rolls Royce to disabled person	Jan 14 2.4.1
First-Tier Tribunal (TC03095): <i>The Southend United Football Club Ltd</i>	Security notice confirmed: consistent late payment was risk of non-payment	Jan 14 6.9.6
First-Tier Tribunal (TC03096): <i>Christine Houghton</i>	Penalty for failing to register for money-laundering regulations confirmed	Jan 14 6.9.5
First-Tier Tribunal (TC03098): <i>Herne Bay Catholic Social Club</i>	Late appeal struck out	Jan 14 6.8.5
First-Tier Tribunal (TC03099): <i>3G Mobile Phones Ltd</i>	Missing trader appeal dismissed	Jan 14 5.8.1
First-Tier Tribunal (TC03101): <i>Cabvision Ltd</i>	Payment for software was also partly to be held as security deposit, so was not wholly liable for output tax	Jan 14 2.1.2
First-Tier Tribunal (TC03104): <i>McCarthy &amp; Stone (Developments) Ltd</i>	Capital contribution for use of communal fixtures in retirement home was zero-rated	Jan 14 3.1.1
First-Tier Tribunal (TC03106):	Missing trader appeal dismissed	Jan 14 5.8.1

<i>Gurminder Rattan (t/a "Susvin2")</i>		
First-Tier Tribunal (TC03107): <i>Magic Memories Group (UK) Ltd</i>	Personalised souvenirs were zero-rated books, not photographs or services	Jan 14 2.4.2
First-Tier Tribunal (TC03108): <i>Wakefield College</i>	Fees of students who were partly funded by local authorities were not business income	Jan 14 2.11.1
First-Tier Tribunal (TC03113): <i>Roy Edward Myers and another</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03114): <i>Quarmby Garage Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03116): <i>We R Your IT Ltd</i>	Difficulties of trader in discussing time to pay with HMRC were reasonable excuse for default	Jan 14 6.8.1
First-Tier Tribunal (TC03117): <i>Hollinger Print Ltd</i>	Four of five disputed products were not zero-rated as leaflets	Jan 14 2.4.3
First-Tier Tribunal (TC03119): <i>Intelligent Managed Services Ltd</i>	Transferred activity was used for intra-group supplies, so could not be a TOGC	Jan 14 2.12.1
First-Tier Tribunal (TC03122): <i>Datasys Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03130): <i>Katell Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03133): <i>VIP Banquets Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03136): <i>Musion Events Ltd</i>	Default surcharge appeal rejected	Jan 14 6.8.2
First-Tier Tribunal (TC03137): <i>Priory Print and Stationery Ltd</i>	Illness of accountant was reasonable excuse for default	Jan 14 6.8.1
First-Tier Tribunal (TC03139): <i>Area Plant and Scaffolding Ltd</i>	Bank advice was reasonable excuse for default	Jan 14 6.8.1
First-Tier Tribunal (TC03141): <i>Iveco Ltd</i>	Claim for direct effect of Directive was not restricted by s.80 time bar	Jan 14 6.4.3

## 10 Other material

<i>Financial Times, 28 June 2013</i>	NHS trusts alleged to use VAT avoidance schemes	Jul 13 6.9.3
<i>Guardian, 5 January 2013</i>	HMRC have published details of the 32 worst tax evaders	Apr 13 6.9.9
<i>Taxation, 14 February 2013</i>	Neil Warren considers the new rules requiring registration of non-established persons	Apr 13 6.2.5
<i>Taxation, 4 April 2013</i>	Article celebrating significant developments in 40 years of VAT	Jul 13 6.9.1

<i>Taxation, 11 April 2013</i>	Article about triangular transactions	Jul 13 2.9.2
<i>Taxation, 2 May 2013</i>	Article about reclaiming input tax in relation to activities where income is outside the scope of VAT	Jul 13 5.1.2
<i>Taxation, 16 May 2013</i>	Article examining basic conditions for claiming input tax	Jul 13 5.8.4
<i>Taxation 18 July 2013</i>	Mike Thexton on scope of education exemption	Oct 13 2.3.7
<i>Taxation, 25 July 2013</i>	Neil Warren on Non-Established Taxable Person rules from 1 December 2012	Oct 13 6.2.5
<i>Taxation, 25 July 2013</i>	Article includes story of consequences of HMRC having wrong bank account details for trader	Oct 13 6.4.3
<i>Taxation, 15 August 2013</i>	Article about criminal prosecutions by HMRC	Oct 13 6.9.8
<i>Taxation, 22 August 2013</i>	Neil Warren on two Flat Rate Scheme decisions where retrospection has been allowed	Oct 13 6.3.1
<i>Taxation, 5 September 2013</i>	Article about taking over a new client	Oct 13 6.9.13
<i>Taxation, 19 September 2013</i>	Neil Warren on extension of Elida Gibbs principle to manufacturers' refunds	Oct 13 2.7.2
<i>Taxation, 19 September 2013</i>	Neil Warren on the new relief for indirect exports	Oct 13 4.3.3
<i>Taxation, 3 October 2013</i>	Article about FTT decisions which appear to contain mistakes of law	Jan 14 6.8.11
<i>Taxation, 10 October 2013</i>	Problems of single person with more than one source of income	Jan 14 6.2.2
<i>Taxation, 24 October 2013</i>	Review of Tribunal decisions about online filing requirement	Jan 14 6.3.1
<i>Taxation, 5 December 2013</i>	Article about problems arising from triangular transactions involving three parties	Jan 14 2.9.1
<i>Taxation, 12 December 2013</i>	Article about problems of default surcharge system	Jan 14 6.8.1
<i>Taxation, 19 December 2013</i>	Practical tips for accurate and timely filing	Jan 14 6.3.4
<i>Journal of Financial Crime</i>	Article about VAT fraud in carbon trading markets: "crime of the century"	Jul 13 5.8.3
<i>Sunday Telegraph, 15 September 2013</i>	Press reports that TNT will return to the courts to argue about the extent of Royal Mail's VAT exemption	Oct 13 2.3.2

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## 11 Lectures

### 2.1 Scope of VAT

Parking Fines	2.1.1	Apr 13
Private Bailiffs	2.1.2	Apr 13
Cancellation of Membership	2.1.1	Jul 13
Barter	2.1.1, 2.7.1	Jan 14
Consideration Arguments	2.1.2 – 2.1.5	Jan 14

### 2.2 Disbursements

### 2.3 Exemptions

Insurance Intermediary	2.3.1	Apr 13
Investment Management	2.3.2	Apr 13
Investment Management	2.3.1 – 2	Jul 13
Pension Fund Management	2.3.3	Oct 13
Pensions Management	2.3.4	Jan 14
Payment Services	2.3.3	Jan 14
Booking Fees	2.3.3	Jul 13
Insolvency Services	2.3.4	Oct 13
Spot the Ball	2.3.5	Jul 13
Rank Lose Shock	2.3.1 – 2.3.2	Jan 14
Education	2.3.5 – 2.3.7	Jan 14
Education, Healthcare and Sport	2.3.3 – 5	Apr 13
Education and Health	2.3.6 – 9	Jul 13
Education	2.3.5 – 6	Oct 13
Health and Welfare	2.3.9 – 2.3.10	Jan 14
Healthcare	2.3.8 – 9, 6.8.5	Oct 13
Sport: Green Fees	2.3.8	Jan 14
Trade Bodies and Culture	2.3.6 – 7	Apr 13
Zoo	2.3.10	Oct 13

### 2.4 Zero-rating

Zero and Lower Rates	2.4, 2.5	Apr 13
Adapted Transport	2.4.1	Jul 13
Zero-Rating: Cars and Printed Matter	2.4.1 – 2.4.3	Jan 14

### 2.5 Lower rating

Disposable Barbecues	2.5.1	Jul 13
Energy Saving Materials	2.5.1	Jan 14

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## 2.6 Computational matters

More on Caravans	2.5.2, 2.6.1 – 2	Jul 13
Trade-In Values	2.6.3	Jul 13

## 2.7 Discounts, rebates and gifts

Prizes	2.7.1	Jul 13
Manufacturers' Refunds	2.7.2	Jul 13
Travel Agent Discounts	2.7.1	Oct 13

## 2.8 Compound and multiple supplies

Compound and Mixed Supplies	2.8.1 – 3	Apr 13
Birthday Parties	2.8.1	Oct 13

## 2.9 Agency

Agency Problems	2.9.1 – 2	Apr 13
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## 2.11 Charities

Charitable Purposes	2.11.1	Apr 13
Charitable Use	2.11.1	Jan 14

## 2.12 Other supply problems

Online Discount Rights	2.12.1	Apr 13
TOGC Avoidance Scheme	2.12.1	Jul 13
Hire Purchase	2.12.1	Oct 13
Valuation of Self-Supply	2.12.2	Oct 13
Toolkits	2.12.4, 5.3.6, 5.8.4	Oct 13
TOGC and Grouping	2.12.1	Jan 14
Scale Rates	2.12.2 – 2.12.3	Jan 14

## 3.1 Exemption for land

Caravan Pitches	3.1.1	Apr 13
Land and Water	3.1.1	Jul 13
Land and Services	3.1.1	Oct 13
Storage Facilities	3.1.2	Oct 13
Retirement Homes	3.1.1	Jan 14

## 3.2 Option to tax

Option Problem	3.2.1	Jul 13
Option to Tax	3.2.1 – 3.2.2	Oct 13
Option Confirmed	3.2.1	Jan 14

## 3.3/3.4 Builders and developers, Input tax claims on land

Planning Conditions	3.3, 3.4	Apr 13
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Building Materials	3.3.4	Apr 13
Zero-Rating Conditions	3.3.1	Jul 13
Building Work	3.3.1 – 3.3.2	Oct 13
DIY Claims	3.4.1 – 2	Jul 13
DIY Claims	3.4.1	Oct 13
Building Work	3.3.1 – 3.3.3	Jan 14

### 3.5 Other land problems

Listed Places of Worship	3.5.1	Oct 13
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### 4.2 International services

Cross-Border Supplies	4.2.1 – 2	Apr 13
Cross-Border Storage	4.2.1	Jul 13
Place of Supply Changes Coming	4.2.1	Jan 14

### 4.3 International goods

Importation Reliefs	4.3.1 – 2	Apr 13
International Goods	4.3.1 – 6	Jul 13
Indirect Exports	4.3.3	Oct 13
Imports and Acquisitions	4.3.4 – 4.3.5	Oct 13
Duties Charged on Warehouse-keepers	4.3.1 – 4.3.4	Jan 14
Time Limit for Exports	4.3.6	Jan 14

### 4.4 European rules

CJEU Round-Up	4.4.1, 4.4.5	Apr 13
European Round-Up	4.4.2 – 9	Jul 13
EU Round-Up	4.4.1 – 4.4.4	Oct 13
Mini-One Stop Shop	4.4.1	Jan 14

### 4.5 8th and 13th Directive claims

#### 5.1 Economic activity

Statutory Body	5.1.1	Apr 13
Abusive Scheme?	5.1.1	Jul 13
Abuse of Rights	5.1.1 – 5.1.4	Oct 13
Home Electricity Generation	5.1.3	Jul 13

#### 5.2 Who receives the supply?

Loyalty Points	5.2.1	Apr 13
Legal Costs	5.2.2 , 5.6.2	Apr 13
The Offshore Loop	5.2.1	Jul 13
Sole Trader and Company	5.2.1	Jan 14

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### 5.3 Partial exemption

Partial Exemption	5.3.1	Apr 13
Partial Exemption	5.3.1 – 5.3.5	Oct 13
Adjustment of VAT by Transferee	5.3.1	Jan 14
Apportionment and Attribution	5.3.2 – 5.3.3	Jan 14

### 5.4 Cars

### 5.6 Non-business use of supplies

Bid Costs	5.6.1	Apr 13
Helicopter	5.6.1	Jul 13

### 5.7 Bad debt relief

Bad Debt Relief	5.7.1	Apr 13
Bad Debt Relief	5.7.1	Jul 13

### 5.8 Other input tax problems

TOGC Input VAT Denied	5.8.1	Jul 13
Missing Traders	5.8.2	Jul 13
Missing Traders	5.8.1	Oct 13
Invoices and Input Tax	5.8.2	Oct 13
Pre-Registration Problem	5.8.3	Oct 13

### 6.1 Group registration

Group Registration	6.1.1	Apr 13
Grouping Rules	6.1.1	Jul 13
Senior Accounting Officer	6.1.1	Oct 13

### 6.2 Other registration issues

Registration Disputes	6.2.1 – 3	Apr 13
Registration Disputes	6.2.1 – 4	Jul 13
Registration Issues	6.2.1 – 6.2.5	Oct 13
Compulsory Registration	6.2.1	Jan 14

### 6.3 Returns and payments

Flat Rate Scheme	6.3.1 – 2	Jul 13
Leaving the Flat Rate Scheme	6.3.2	Oct 13
Online Filing Requirement	6.3.1	Jan 14

### 6.4 Repayment claims

Fleming Claims	6.4.1 – 4	Apr 13
Fleming Claim Evidence	6.4.2	Jul 13
Fleming Claims	6.4.1 – 6.4.3	Jan 14

Other Reclaim Points	6.4.5 – 7	Apr 13
Reimbursement Arrangements	6.4.1	Jul 13
Date of Claim	6.4.3	Jul 13
Direct Tax on VAT Refunds	6.4.4	Jul 13
Common Law Claims Against HMRC	6.4.1	Oct 13
Repayment Supplement	6.4.4	Jan 14

## **6.5 Timing issues**

## **6.6 Records**

Informal Self-Billing System	6.6.1	Apr 13
Self-Billing	6.6.1	Jul 13
Records	6.6.1	Oct 13

## **6.7 Assessments**

Assessment Problems	6.7.1 – 3	Apr 13
Time Limits for Assessment	6.7.1	Jul 13
Person Assessed	6.7.1	Oct 13
Making and Notifying an Assessment	6.7.1	Jan 14

## **6.8 Penalties and appeals**

Legitimate Expectations	6.8.1	Apr 13
Default Surcharges	6.8.1	Jul 13
Surcharges	6.8.1	Oct 13
Surcharge Madness	6.8.1 – 6.8.2	Jan 14
Other Penalties	6.8.2 – 4	Jul 13
Late Appeals	6.8.6	Jul 13
Dishonesty	6.8.2	Oct 13
Behaviour for Penalties	6.8.3	Jan 14
Hardship and Appeals	6.8.6	Jan 14

## **6.9 Other administration**

Cash Basis for Income Tax	6.9.4	Apr 13
Admin Round-Up	6.8, 6.9	Apr 13
Security	6.9.6	Jan 14