

VAT UPDATE 2011/12
INDEX

Covering quarterly update
April 2011

VAT Update April 2011 Index

INTRODUCTION

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

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

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http://nds.coi.gov.uk/content/detail.aspx?NewsAreaId=2&ReleaseID=418199&SubjectId=2;www.hmrc.gov.uk/about/mdd-q-and-a.pdf	Announcement of commencement of “managing deliberate defaulters” programme	Apr 11 6.9.8
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<i>www.hmrc.gov.uk/manuals/vaecmanual/vaec1160.htm</i>	Updated online manual on assessing procedures	Apr 11 6.7.3
<i>www.hmrc.gov.uk/manuals/vatfmanual/VATF10000.htm</i>	Fraud manual added to HMRC website	Apr 11 6.9.12
<i>www.hmrc.gov.uk/manuals/vatinsmanual/VATINS5500.htm</i>	Updated online manual on insurance	Apr 11 2.3.2
<i>www.hmrc.gov.uk/manuals/vcpmanual/vcp10552.htm</i>	Online manual on default surcharge updated	Apr 11 6.8.3
<i>www.hmrc.gov.uk/manuals/vpostmanual/index.htm</i>	Manual on exemption for Post Office’s postal services	Apr 11 2.3.7
<i>www.hmrc.gov.uk/manuals/vrsmanual/vrs1000.htm</i>	Internal guidance on retail schemes added to online manuals	Apr 11 2.6.1
<i>www.hmrc.gov.uk/manuals/vtransmanual/updates/updateindex.htm</i>	Updated online manual on transport	Apr 11 2.4.4
<i>www.hmrc.gov.uk/record-keeping/index.htm</i>		Apr 11 6.6.1
<i>www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm</i>	Records a VAT registered trader must keep	Apr 11 6.6.1

2 Statute and other Parliamentary material

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<i>Budget documents</i>	Academies to be entitled to recover VAT on expenditure	Apr 11 5.8.5
<i>Budget summary documents</i>	FB 2011 will change rules on samples in accordance with <i>EMI</i> decision	Apr 11 2.7.1
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<i>SI 2011/897</i>	Increased registration and deregistration thresholds	Apr 11 6.2.1
<i>SI 2011/898</i>	Updated car fuel scale charges for return periods starting 1 May 2011	Apr 11 2.12.1

3 Other UK official material

<i>HM Treasury Press Release 04/11</i>	Information about General Anti-Avoidance Rule working party	Apr 11 6.9.2
<i>HM Treasury Release 10 March 2011</i>	Office of Tax Simplification's first report: not much on VAT	Apr 11 6.9.5
<i>www.lpwscheme.org.uk</i>	Listed place of worship scheme extended but given maximum budget	Apr 11 3.5.1

4 Case law: Court of Justice of the European Union

CJEU (A-G's opinion) (Case C-530/09): <i>Inter-Mark Group sp. z o.o., sp. komandytowa w Poznaniu v Minister Finansów</i>	Opinion holds that supplies of stands were associated with exhibition rather than being advertising services	Apr 11 4.2.2
CJEU (Application) (Case C-524/10): <i>Commission v Portuguese Republic</i>	Commission applies for declaration that Portuguese treatment of farmers does not comply with Directive	Apr 11 4.4.11
CJEU (Case C-116/10): <i>Administration de l'enregistrement et des domaines v Feltgen (administrator of Bacino Charter Company SA)</i>	Exemption for high seas chartering did not apply to leisure craft for individuals	Apr 11 4.4.13
CJEU (Case C-203/10): <i>Direksia Obzhalvane I upravljenje na izpalnieneto Varna v Auto Nikolovi OOD</i>	Bulgarian application of second-hand scheme to imported motor parts was not correct	Apr 11 4.4.8
CJEU (Case C-41/09): <i>Commission v Netherlands</i>	CJEU rules that lower rate for supplies of horses is not correct	Apr 11 4.4.10
CJEU (Case C-430/09): <i>Euro Tyre Holding BV v Staatssecretaris van Financien</i>	Decision about liability for VAT where two supplies involve a single intra-community despatch	Apr 11 4.3.3.
CJEU (Case C-433/09): <i>Commission v Austrian Republic</i>	Austrian rules on valuation of imported cars held to be wrong	Apr 11 4.4.5
CJEU (Case C-438/09): <i>Dankowski v Dyrektor Izby Skarbowej w Łodzi</i>	Invoices from unregistered supplier gave entitlement to input tax credit	Apr 11 4.4.12
CJEU (Case C-489/09): <i>Vandoorne NV v Belgische Staat</i>	Belgian VAT simplification on supplies of tobacco held to be justified	Apr 11 4.4.14
CJEU (Case C-497/09): <i>Finanzamt Burgdorf v M Bog</i>	Supplies of snacks were goods, not services, in Germany	Apr 11 2.4.3
CJEU (Case C-502/09): <i>Fleischerei Nier GmbH & Co KG v Finanzamt Detmold</i>	Supplies of party catering was likely to be services, not goods	Apr 11 2.4.3
CJEU (Case C-540/09): <i>Skandinaviska Enskilda Banken AB Momsgrupp v Skatteverket</i>	Underwriting of share issues held to be exempt	Apr 11 2.3.3
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CJEU (Case C-588/09): <i>Minister Finansów v Kraft Foods Polska S.A</i>	Questions referred about Polish rules on amendment of value of supply	Apr 11 4.4.16
CJEU (Case C-591/10): <i>Littlewoods Retail Ltd and others v HMRC</i>	Questions referred by High Court on compound interest	Apr 11 6.4.1
CJEU (Case C-596/10): <i>Commission v French Republic</i>	Commission takes action against France over reduced rate for horses	Apr 11 4.4.10

CJEU (Case C-621/10): <i>'Balkan and Sea Properties' ADSITS v Director of the Varna Office 'Appeals and the Administration of Enforcement'</i>	Questions referred by Bulgarian courts on application of market value rules	Apr 11 4.4.7
CJEU (Case C-624/10): <i>Commission v French Republic</i>	Commission takes France to CJEU over rules for reverse charges	Apr 11 4.4.9
CJEU (Reference) (Case 520/10): <i>Lebara Ltd v HMRC</i>	Questions for CJEU on taxation of phonecards	Apr 11 4.2.1
CJEU (Reference) (Case C-499/10): <i>Vlaamse Oliemaatschappij v F.O.D. Financiën</i>	Reference from Belgium about liability of warehousekeeper for VAT due from owner of goods	Apr 11 4.4.6

5 Other European material

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<i>Commission Press Release 24 February 2011</i>	Suspension of transactions in EU Emissions Trading System national registries	Apr 11 4.4.3
<i>Commission Press Release 8 February 2011</i>	EUROFISC network has started operations	Apr 11 4.4.3
<i>Commission Press Release IP/11/76</i>	Reference to CJEU about TOMS rules in 8 member states	Apr 11 4.4.15
<i>Council Implementing Decision of 18 January 2011</i>	UK's derogation for 50% blocking of car lease charges extended	Apr 11 5.4.2
<i>Council Press Release 19 January 2011</i>	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1
<i>EU Council Press Release 19 January 2011</i>	UK's derogation for 50% blocking of car lease charges extended	Apr 11 5.4.2
http://ec.europa.eu/taxation_customs/common/consultations/tax/2011_02_financial_sector_taxation_en.htm	Commission consultation on taxation of the financial services sector	Apr 11 2.3.1
http://eur-lex.europa.eu/JOHtml.do?uri=OJ%3AL%3A2011%3A077%3ASOM%3AEN%3AHTML	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1
http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:326:0001:0002:EN:Pdf	Minimum standard rate of VAT throughout the EU will remain 15% until 2015	Apr 11 4.4.4

http://europa.eu/rapid/pressReleasesAction.do?reference=SPEECH/11/78&format=HTML&aged=0&language=en&guiLanguage=en	Commissioner promises new strategy for VAT by end of year	Apr 11 4.4.2
<i>Regulation 282/2011</i>	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1

6 Case law: House of Lords/Supreme Court

Nothing in 2011

7 Case law: Court of Appeal/Court of Session

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8 Case law: High Court/Upper Tribunal

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Upper Tribunal: <i>Deliverance Ltd v HMRC</i>	First-tier had been wrong to conclude that takeaway food was standard rated after deciding it was heated to be fresh	Apr 11 2.4.1
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Upper Tribunal: <i>HMRC v Megantic Services Ltd</i>	Late admission of evidence in MTIC case was not irregular	Apr 11 5.8.1
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9 Case law: VAT Tribunal/First Tier Tribunal

First Tier Tribunal (TC00882): <i>Dom Buckley IRS Ltd</i>	Rally car had been despatched to Spain so zero-rating was valid	Apr 11 4.3.2
First Tier Tribunal (TC00883): <i>Mobile Motoring Maintenance Ltd</i>	Cap applied where assessment was discovered to have been wrong just over 3 years after it was issued	Apr 11 6.4.3
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First Tier Tribunal (TC00886): <i>Pars Technology Ltd</i>	Huge decision about complex MTIC fraud results in denial of credit	Apr 11 5.8.1
First Tier Tribunal (TC00887): <i>Maliha Group Ltd</i>	FTT satisfied that two disputed inputs had not been received; third was valid for deduction	Apr 11 5.8.2
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First Tier Tribunal (TC00908): <i>Grattan plc</i>	Tribunal decides to refer questions on compound interest to CJEU	Apr 11 6.4.1

First Tier Tribunal (TC00919): <i>FanField Ltd; Thexton Training Ltd</i>	Bank interest received by small companies was not subject to FRS because not a business supply	Apr 11 6.3.1
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First Tier Tribunal (TC00949): <i>Barratt Goff and Tomlinson</i>	Costs of obtaining medical reports were not inputs of solicitor but validly recharged as disbursements	Apr 11 2.2.1
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First Tier Tribunal (TC00970): <i>Maximum Networks Ltd</i>	Director held to have known of connection to MTIC fraud, even without proof of dishonesty	Apr 11 5.8.1
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First Tier Tribunal (TC00985): <i>Bridges Cleaning and Hygiene Services Ltd</i>	No reasonable excuse for company which was regularly a few days late	Apr 11 6.8.3
First Tier Tribunal (TC00993): <i>Birmingham Hippodrome Theatre Trust Ltd</i>	Unjust enrichment defence applied to <i>Fleming</i> claim where input tax had been recovered after exempt supplies	Apr 11 6.4.2
First Tier Tribunal (TC00998): <i>D Doris (t/a Gardiners of Denny)</i>	HMRC officer could not justify revised split of consideration for spectacles and dispensing	Apr 11 2.8.3
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First Tier Tribunal (TC01008): <i>Dr John H Smalley</i>	Activities did not constitute a business, so VAT not deductible	Apr 11 5.1.1
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First Tier Tribunal (TC01019): <i>Euro Quest Trading Ltd</i>	Director held to have known of connection to MTIC fraud	Apr 11 5.8.1
First Tier Tribunal (TC01021): <i>Enviroengineering Ltd</i>	Company had no evidence that inputs had been paid for, so VAT not allowed	Apr 11 5.8.2
First Tier Tribunal (TC01022): <i>Mayfair Executive Ltd</i>	Due diligence appeared to be a smokescreen in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC01024): <i>Abbeytrust Homes Ltd</i>	Retrospective planning commission could not justify zero-rating	Apr 11 3.3.4
First Tier Tribunal (TC01027): <i>Rocco Mana Ltd (t/a Spearmint Rhino Lounge)</i>	Not having a postbox was not an excuse for late filing and payment	Apr 11 6.8.3
First Tier Tribunal (TC01028): <i>Made to Measure</i>	Massage mattresses not solely suitable for handicapped persons	Apr 11 2.4.5

First Tier Tribunal (TC1020): <i>Van-Lauren G Welds Ltd</i>	Car was available for private use; no “legitimate expectation” of deduction	Apr 11 5.4.1
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10 Other material

<i>Accountancy March 2011</i>	Analysis of <i>Euro Tyre Holding</i> CJEU decision	Apr 11 4.3.3
<i>CIOT Press Release 6 January 2011</i>	New professional ethics guidance	Apr 11 6.9.4
<i>Financial Times 24 January 2011</i>	Report that half of all penalties are cancelled on review	Apr 11 6.8.2
<i>Financial Times 28 February 2011</i>	Report about increases in complaints against HMRC	Apr 11 6.9.10
<i>Financial Times 31 March 2011</i>	Report of complaints by waste companies about VAT-free treatment of competing services by councils	Apr 11 2.1.1
<i>NAPF Press Release 4 March 2011</i>	Questions about pension fund management to be referred to CJEU	Apr 11 2.3.5
<i>Tax Adviser January 2011</i>	Article on <i>RBS Deutschland</i> case and latest views on abuse of rights	Apr 11 5.1.2
<i>Tax Adviser February 2011</i>	Review of place of supply rules	Apr 11 4.2.3
<i>Tax Adviser April 2011</i>	Article about problems of recharging expenses and disbursements	Apr 11 2.2.2
<i>Taxation 13 January 2011</i>	Reader’s Query about date of joining FRS	Apr 11 6.3.2
<i>Taxation 20 January 2011</i>	Article about education exemption, in particular difference in treatment of companies and individuals	Apr 11 2.3.8
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<i>Taxation, 27 January 2011</i>	Article about client’s experience of going through appeals process	Apr 11 6.3.1
<i>Taxation, 3 February 2011</i>	Article about technical issues in appeal about FRS and bank interest	Apr 11 6.3.1
<i>Taxation 3 February 2011</i>	Problem of chain of supply for input tax on building considered	Apr 11 3.2.4
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<i>TAXline February 2011</i>	Article suggesting practical ways of improving partial exemption recovery	Apr 11 5.3.4
<i>TAXline March 2011</i>	Article about dealing with problems with HMRC	Apr 11 6.9.14

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