

VAT UPDATE 2013/14

INDEX

**Covering quarterly update
April 2013**

VAT Update January 2013 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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1 HMRC’s publications of their views

<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 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 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

http://www.hmrc.gov.uk/budget2013/v-at-place-supply-rules.pdf	Changes to place of supply rules on telecoms coming 1 January 2015	Apr 13 4.2.2
http://www.hmrc.gov.uk/cars/fuel_company_cars.htm	New fuel-only advisory mileage rates from 1 March 2013	Apr 13 5.8.3
http://www.hmrc.gov.uk/defaulters/index.htm	HMRC publish first list of deliberate defaulters	Apr 13 6.9.9
http://www.hmrc.gov.uk/tiin/vat-online.pdf	Analyse of changes to VAT online registration and removal of threshold for non-UK established businesses	Apr 13 6.2.4
<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>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 275</i>	Updated Notice <i>Customs: Export Procedures</i>	Apr 13 4.3.4
<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 701/21</i>	New version of Notice <i>Gold</i>	Apr 13 2.3.8
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<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>R & 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 & C Brief 37/12</i>	HMRC comment on VAT treatment of finance leases	Apr 13 5.3.1
<i>R & C Brief 40/12</i>	HMRC change their policy on connection charges for water supplies	Apr 13 2.4.2

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<i>SS/FS2b, SS/FS2a</i>	Two new factsheets explaining notices requiring a deposit of security	Apr 13 6.9.11
<i>www.hmrc.gov.uk/budget2013/tiin-2014.pdf</i>	Introduction of cash basis for income tax	Apr 13 6.9.4
<i>www.hmrc.gov.uk/budget2013/tiin-2019.pdf</i>	HMRC to have powers to require card payment processors to provide bulk data about business taxpayers	Apr 13 6.9.6
<i>www.hmrc.gov.uk/compliance/cc-fs14.pdf</i>	Details of changes to “managing serious defaulters” from 1 April 2013	Apr 13 6.9.8
<i>www.hmrc.gov.uk/news/msd-q-and-a.pdf</i>	Details of changes to “managing serious defaulters” from 1 April 2013	Apr 13 6.9.8
<i>www.hmrc.gov.uk/news/tax-defaulters.htm</i>	Details of changes to “managing serious defaulters” from 1 April 2013	Apr 13 6.9.8

2 Statute and other Parliamentary material

<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

3 Other UK official material

<i>www.cps.gov.uk/news/press_statement_s/five_sentenced_for_extraordinary_attack_on_public_purse/</i>	Film was used as basis for fraudulent claims, including for VAT – sentences handed down for participants	Apr 13 6.9.9
<i>www.cps.gov.uk/news/press_statement_s/qc_convicted_of_gbp_600k_vat_fraud</i>	Barrister convicted of cheating the revenue, but announces intention to appeal	Apr 13 6.9.9
<i>www.europol.europa.eu/content/press/four-million-euros-seized-14-suspected-vat-fraudsters-arrested-1981</i>	Cross-border fraud closed down in Czech Republic and Slovakia	Apr 13 6.9.9
<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>news-insolvency.bis.gov.uk/Press-Releases/20-year-ban-for-Liverpool-on-line-traders-6860f.aspx</i>	Directors banned for tax failures	Apr 13 6.9.9
<i>rnn.cabinetoffice.gov.uk/Press-Releases/New-businesses-urged-to-register-for-VAT-online-68926.aspx</i>	Government urges more businesses to register for VAT online	Apr 13 6.2.4

rnn.cabinetoffice.gov.uk/Press-Releases/Payback-time-for-Surrey-multi-million-VAT-fraudster-68933.aspx	Sentencing in tax evasion case	Apr 13 6.9.9
rnn.cabinetoffice.gov.uk/Press-Releases/Security-firm-owner-sentenced-for-minimum-wage-failings-68888.aspx	Sentencing for tax evasion	Apr 13 6.9.9
rnn.cabinetoffice.gov.uk/Press-Releases/Tax-guides-give-advice-to-farmers-68756.aspx	Online tutorial to help farmers understand their tax obligations	Apr 13 6.9.3
www.number10.gov.uk/news/comic-relief-single-government-give-back-vat	Announcement of VAT treatment of Comic Relief single	Apr 13 2.11.2

4 Case law: Court of Justice of the European Union

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-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-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-62/12): <i>Galina 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 (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-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-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	Apr 13 4.4.7

	with the Directive	
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-275/11): <i>GfBk Gesellschaft für 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-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-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-527/11): <i>SIA Ablessio 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-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-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-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 (Reference) (Case C-18/13):	Questions referred about rules on tax	Apr 13 4.4.9

<i>'Maks Pen' EOOD v Direktor na Direktsia 'Obzhalvane i izpalnenie na proizvodstvoto' pri Tsentralno Upravlenie na Natsionalnata Agentsia po Prihodite - gr. Sofia</i>	evasion, where invoices have been raised for invoices that a company could not have supplied	
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 th 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

5 Other European material

<i>IP/13/139</i>	Commission starts infringement proceedings against UK for applying lower rate to installing insulation	Apr 13 2.5.3
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6 Case law: House of Lords/Supreme Court

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>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

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>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
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>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
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>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>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 Purple Telecom Ltd</i>	HMRC succeed in objecting to adjournment of MTIC appeal	Apr 13 6.8.6
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

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC02425): <i>Hillcraft Trading Ltd and related appeal</i>	Trader was too late to apply for “old costs rules”	Apr 13 6.8.5
First-Tier Tribunal (TC02428): <i>H S Tank & Sons Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02428): <i>Market & 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
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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):	MTIC appeal dismissed	Apr 13 5.8.2

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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-subsiary 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>Brims Construction Ltd</i>	Planning restrictions meant that new building was not a ‘dwelling’	Apr 13 3.3.1
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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
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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
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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
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First-Tier Tribunal (TC02546): <i>Thambithurai Sanjeevraj t/a Cambridge Food & Wine</i>	Shopkeeper could not justify huge number of “no sale” till entries	Apr 13 6.7.2
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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 & W Staff Sports & 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

10 Other material

<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

11 Lectures

2.1 Scope of VAT

Parking Fines	2.1.1	Apr 13
Private Bailiffs	2.1.2	Apr 13

2.2 Disbursements

2.3 Exemptions

Insurance Intermediary	2.3.1	Apr 13
Investment Management	2.3.2	Apr 13
Education, Healthcare and Sport	2.3.3 – 5	Apr 13
Trade Bodies and Culture	2.3.6 – 7	Apr 13

2.4 Zero-rating

Zero and Lower Rates	2.4, 2.5	Apr 13
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2.5 Lower rating

2.6 Computational matters

2.7 Discounts, rebates and gifts

2.8 Compound and multiple supplies

Compound and Mixed Supplies	2.8.1 – 3	Apr 13
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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
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2.12 Other supply problems

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3.1 Exemption for land

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3.2 Option to tax

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

Planning Conditions	3.3, 3.4	Apr 13
Building Materials	3.3.4	Apr 13

4.2 International services

Cross-Border Supplies	4.2.1 – 2	Apr 13
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4.3 International goods

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4.4 European rules

CJEU Round-Up	4.4.1, 4.4.5	Apr 13
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4.5 8th and 13th Directive claims

5.1 Economic activity

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5.2 Who receives the supply?

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5.3 Partial exemption

Partial Exemption	5.3.1	Apr 13
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5.4 Cars

5.6 Non-business use of supplies

Bid Costs	5.6.1	Apr 13
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5.7 Bad debt relief

Bad Debt Relief	5.7.1	Apr 13
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5.8 Other input tax problems

6.1 Group registration

Group Registration	6.1.1	Apr 13
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6.2 Other registration issues

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6.3 Returns and payments

6.4 Repayment claims

Fleming Claims	6.4.1 – 4	Apr 13
Other Reclaim Points	6.4.5 – 7	Apr 13

6.5 Timing issues

6.6 Records

Informal Self-Billing System	6.6.1	Apr 13
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6.7 Assessments

Assessment Problems	6.7.1 – 3	Apr 13
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6.8 Penalties and appeals

Legitimate Expectations	6.8.1	Apr 13
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6.9 Other administration

Cash Basis for Income Tax	6.9.4	Apr 13
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