

VAT UPDATE 2014/15

INDEX

**Covering quarterly update
April 2014**

VAT Update April 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 | 2 |
| 4 Case law: Court of Justice of the European Union | 2 |
| 5 Other European material..... | 3 |
| 6 Case law: House of Lords/Supreme Court..... | 5 |
| 7 Case law: Court of Appeal/Court of Session | 6 |
| 8 Case law: High Court/Upper Tribunal | 6 |
| 9 Case law: VAT Tribunal/First Tier Tribunal | 6 |
| 10 Other material | 7 |
| 11. Lectures | 12 |

INDEX BY SOURCE

1 HMRC’s publications of their views

| | | |
|---|--|--------------|
| <i>Notice 60</i> | Updated <i>Intrastat General Guide</i> | Apr 14 4.3.6 |
| <i>Notice 700/64</i> | Updated Notice Motoring expenses | Apr 14 5.4.1 |
| <i>Notice 701/14</i> | Updated Notice <i>Food</i> | Apr 14 2.4.3 |
| <i>Notice 701/20</i> | Updated Notice <i>Caravans and Houseboats</i> | Apr 14 2.4.3 |
| <i>Notice 701/48</i> | HMRC update notice on Corporate purchasing cards | Apr 14 5.8.4 |
| <i>Notice 702</i> | Change to EU territory | Apr 14 4.3.5 |
| <i>Notice 707</i> | New Notice <i>VAT Personal Export Scheme</i> replaces Notices 705/705A | Apr 14 4.3.6 |
| <i>Notice 725</i> | Updated Notice <i>The Single Market</i> | Apr 14 4.3.6 |
| <i>Revenue & Customs Brief 1/2014</i> | HMRC respond to Court of Appeal’s decision in <i>Rank</i> | Apr 14 2.3.2 |
| <i>Revenue & Customs Brief 3/2014</i> | Definition of “student” discussed | Apr 14 3.3.2 |
| <i>Revenue & Customs Brief 4/2014</i> | Relevant residential purpose rules clarified | Apr 14 3.3.1 |
| <i>Revenue & Customs Brief 6/2014</i> | HMRC change policy on input tax on pension management costs | Apr 14 5.6.1 |

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|--|--|---------------|
| <i>Revenue & Customs Brief 5/2014</i> | HMRC comment on possible future changes to TOMS rules after CJEU judgment | Apr 14 2.9.2 |
| <i>Revenue & Customs Brief 8/2014</i> | HMRC change policy on hire of pitches with league administration | Apr 14 2.8.1 |
| <i>Revenue & Customs Brief 9/2014</i> | VAT treatment of Bitcoin discussed | Apr 14 2.12.3 |
| <i>Revenue & Customs Brief 12/2014</i> | Changes to the rules on notification of vehicles arriving in the UK | Apr 14 4.3.8 |
| <i>VAT Information Sheet 1/2014</i> | VAT rate in Cyprus increased from 18% to 19% from 1 January 2014 | Apr 14 4.1.1 |
| <i>VAT Information Sheet 2/2014</i> | Relevant residential purpose rules clarified | Apr 14 3.3.1 |
| www.hmrc.gov.uk/aiu/guidance.htm | New rules on disclosure of tax avoidance schemes other than VAT | Apr 14 6.9.2 |
| www.hmrc.gov.uk/drafts/vat-relief-mar14.pdf | Amendments re exclusion of low value consignment relief for Channel Islands | Apr 14 4.3.4 |
| www.hmrc.gov.uk/manuals/csemanual/index.htm | New <i>Cost Sharing Exemption Manual</i> published | Apr 14 2.3.13 |
| www.hmrc.gov.uk/menus/pe-frame-ha.pdf | Updated <i>Framework for Housing Association Partial Exemption Special Methods</i> | Apr 14 5.3.1 |
| www.hmrc.gov.uk/specialist/esc-withdrawal-tech-note.pdf | Withdrawal of extra-statutory concessions continues | Apr 14 6.9.1 |
| www.hmrc.gov.uk/vat/forms-rates/rates/rfsc-2014.pdf | New VAT fuel scale charges | Apr 14 2.12.5 |
| http://www.hmrc.gov.uk/cars/fuel_company_cars.htm | New fuel only rates from 1 March 2014 | Apr 14 5.8.5 |

2 Statute and other Parliamentary material

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|--|---|--------------|
| <i>SI 2013/3211</i> | Change to EU territory | Apr 14 4.3.5 |
| <i>SI 2014/548</i> | Adjustment to a manufacturer's output tax where a refund is given | Apr 14 2.7.3 |
| <i>SI 2014/703</i> | Registration limits increased from 1 April 2014 | Apr 14 6.2.2 |
| <i>SI 2014/Draft</i> | Amendments re exclusion of low value consignment relief for Channel Islands | Apr 14 4.3.4 |
| <i>SI/Draft The Value Added Tax (Refund of Tax) Order 2014</i> | Addition of combined authorities to s.33 VATA 1994 | Apr 14 5.8.2 |

3 Other UK official material

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| www.gov.uk/government/consultations/raising-the-stakes-on-tax-avoidance | Proposals to clamp down on promoters of high risk avoidance | Apr 14 6.9.3 |
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| | schemes | |
| www.gov.uk/government/consultations/vat-treatment-of-refunds-made-by-manufacturers | Adjustment to a manufacturer's output tax where a refund is given | Apr 14 2.7.3 |
| www.gov.uk/government/publications/vat-reverse-charge-for-gas-and-electricity | New reverse charge for wholesale supplies of gas and electricity | Apr 14 2.12.4 |
| www.gov.uk/government/uploads/system/uploads/attachment_data/file/293887/OOTLAR_19_March_2014.pdf-section A72 | Proposed changes to prompt payment discount rules | Apr 14 2.6.1 |
| www.gov.uk/government/uploads/system/uploads/attachment_data/file/264626/7._VAT_-_place_of_supply_and_the_introduction_of_the_Mini_One-Stop_Shop.pdf | Tax Impact and Information Note on the POSMOSS changes | Apr 14 4.2.1 |
| www.gov.uk/government/uploads/system/uploads/attachment_data/file/273862/Intrastat_consultation_.pdf | Consultation on simplification of Intrastat | Apr 14 4.3.7 |
| www.gov.uk/government/uploads/system/uploads/attachment_data/file/264475/8._VAT_refunds_to_health_service_bodies.pdf | Effect of the Care Bill on reclaim bodies | Apr 14 5.8.3 |
| www.gov.uk/government/uploads/system/uploads/attachment_data/file/294387/VAT_refunds_to_combined_authorities.pdf | Addition of combined authorities to s.33 VATA 1994 | Apr 14 5.8.2 |
| www.gov.uk/government/uploads/system/uploads/attachment_data/file/267713/131202_Reviews_and_Appeals_Statistics_2012-13.pdf | Review of statistics on internal reviews and appeals in 2012/13 | Apr 14 6.8.8 |

4 Case law: Court of Justice of the European Union

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|---|---|---------------|
| CJEU (Application) (Case C-639/13): <i>Commission v Poland</i> | Infringement proceedings against Poland for lower rating fire safety costs | Apr 14 2.5.1 |
| CJEU (Case C-107/13): <i>'FIRIN' OOD v Direktsia 'Obzhalvane i danachnosiguritelna praktika' – Veliko Tarnovo</i> | Non-fulfilment of supply required repayment of input tax claimed on payment on account | Apr 14 5.8.1 |
| CJEU (Case C-139/12): <i>Caixa d'Estalvis i Pensions de Barcelona v Generalidad de Catalunya</i> | Tax held to be compatible with VAT | Apr 14 4.4.10 |
| CJEU (Case C-151/13): <i>Le Rayon d'Or SARL v Ministre de l'Économie et des Finances</i> | Payments by sickness insurance fund held to be consideration for supplies by care homes | Apr 14 2.1.2 |

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| CJEU (Case C-18/13): <i>Maks Pen EOOD v Direktor na Direktsia Obzhalvane i danachno-osiguritelna praktika Sofia</i> | Trader could not deduct input tax based on invoices that could not represent real supplies | Apr 14 4.4.9 |
| CJEU (Case C-204/13): <i>Finanzamt Saarlouis v Heinz Malburg</i> | Partner in firm incurred VAT in personal capacity; firm could not reclaim | Apr 14 5.2.2 |
| CJEU (Case C-29/13): <i>Global Trans Lodzhistik OOD v Nachalnik na Mitnitsa Stolichna</i> | Rules for disputing rulings in Bulgaria considered | Apr 14 4.4.11 |
| CJEU (Case C-300/12): <i>Finanzamt Düsseldorf-Mitte v Ibero Tours GmbH</i> | Agent giving rebate on cost of holiday was not eligible for VAT refund | Apr 14 2.7.1 |
| CJEU (Case C-323/12): <i>E ON Global Commodities SE v Agentia Nationala de Administrare Fiscala</i> | Existence of tax representative in country did not rule out making 8 th Directive claim | Apr 14 4.5.1 |
| CJEU (Case C-366/12): <i>Finanzamt Dortmund-West v Klinikum Dortmund GmbH</i> | Exemption for supplies incidental to healthcare considered by CJEU | Apr 14 2.3.8 |
| CJEU (Case C-424/12): <i>SC Fatorie SRL v Direcția Generală a Finanțelor Publice Bihor</i> | Trader could not claim input tax on transaction where VAT should not have been paid to supplier | Apr 14 4.4.6 |
| CJEU (Case C-454/12): <i>Pro Med Logistik and Oertel</i> | Taxis and minicabs are different and can be taxed at different rates | Apr 14 4.4.8 |
| CJEU (Case C-464/12): <i>ATP Pension Service A/S v Skatteministeriet</i> | Defined contribution pension scheme could be similar to a special investment fund | Apr 14 2.3.3 |
| CJEU (Case C-599/12): <i>Jetair and BTW- eenheid BTWE Travel4you</i> | Belgian TOMS rules considered | Apr 14 2.9.3 |
| CJEU (Case C-606/12): <i>Dresser Rand SA v Agenzia delle Entrate – Direzione Provinciale Ufficio Controlli</i> | Rules on temporary movements of goods considered by CJEU | Apr 14 4.3.2 |
| CJEU (Reference) (Case C-16/14): <i>Property Development Company NV v Belgische Staat</i> | Question about inclusion of interest in cost for VAT purposes | Apr 14 4.4.15 |
| CJEU (Reference) (Case C-55/14): <i>Régie communale autonome du stade Luc Varenne v État Belge</i> | Questions about letting of football stadium | Apr 14 4.4.14 |
| CJEU (Reference) (Case C-584/13): <i>Directeur général des finances publiques, Mapfre Warranty SpA v Mapfre asistencia compania internacional de seguros y reaseguros, Directeur général des finances publiques</i> | Question referred about treatment of warranties | Apr 14 2.3.1 |
| CJEU (Reference) (Case C-590/13): | Reference about operation of | Apr 14 4.4.7 |

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| <i>Idexx Laboratoires Italia srl v Agenzia delle Entrate</i> | <i>Ecotrade</i> principle that reverse charge must allow matching deduction | |
| CJEU (Reference) (Case C-594/13) <i>“go fair” Zeitarbeit OHG v Finanzamt Hamburg-Altona</i> | Question about exemption for supply of healthcare workers | Apr 14 4.4.16 |
| CJEU (Reference) (Case C-662/13): <i>Surgicare – Unidades de Saúde SA v Fazenda Pública</i> | Question about Portuguese rules for dealing with abusive tax avoidance | Apr 14 4.4.13 |
| CJEU (Reference) (Case C-678/13): <i>Commission v Republic of Poland</i> | Questions about lower rate for medical supplies in Poland | Apr 14 4.4.12 |

5 Other European material

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| <i>Commission Implementing Regulation (EU) No 17/2014; eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2014:008:0013:0015:EN:PDF</i> | Regulation for notification of special measures introduced under the rules for the Quick Reaction Mechanism | Apr 14 4.4.4 |
| <i>ec.europa.eu/taxation_customs/comm/consultations/tax/2013_vat_public_bodies_en.htm</i> | Extended review of VAT legislation on public bodies and tax exemptions in the public interest | Apr 14 4.4.1 |
| <i>ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/good_governance_matters/digital/2013-12-13_summary-record.pdf</i> | First meeting of ‘Expert Group on Taxation of the Digital Economy’ | Apr 14 4.4.5 |
| <i>ec.europa.eu/taxation_customs/resources/documents/taxation/vat/vat-forum-note-information_en.pdf</i> | Cross-border rulings pilot extended | Apr 14 4.4.2 |
| <i>ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/telecom/index_en.htm</i> | New guidance from the Commission on the new place of supply rules | Apr 14 4.2.1 |
| <i>www.europarl.europa.eu/sides/getDoc.do?pubRef=-%2f%2fEP%2f%2fTEXT%2bIM-PRESS%2b20140317IPR39133%2b0%2bDOC%2bXML%2bV0%2f%2fEN&language=EN</i> | Measures against budget fraud | Apr 14 4.4.3 |
| <i>http://europa.eu/rapid/press-release_IP-14-121_en.htm</i> | Proposal to negotiate with Russia and Norway for stronger cooperation on administrative arrangements to prevent VAT fraud | Apr 14 4.4.3 |
| <i>www.oecd.org/ctp/comments-received-tax-challenges-digital-economy.pdf</i> | Comments received in response to its request for input on the tax challenges of the digital economy | Apr 14 4.4.5 |
| <i>http://www.oecd.org/tax/discussion-draft-action-1-tax-challenges-digital-economy.htm</i> | Discussion draft on the tax challenges of the digital economy | Apr 14 4.4.5 |

6 Case law: Supreme Court

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| Supreme Court: <i>Secret Hotels2 Ltd v HMRC</i> | Website company acted as agent, not principal, so TOMS not applicable | Apr 14 2.9.1 |
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7 Case law: Court of Appeal/Court of Session

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| Court of Appeal: <i>Esporta Ltd v HMRC</i> | Cancellation payments held to be consideration for supplies of gym membership | Apr 14 2.1.1 |
| Court of Appeal: <i>Reed Employment Ltd v HMRC</i> | Confirmation that unjust enrichment defence applied to claims made in 2009 | Apr 14 6.4.2 |
| Court of Appeal: <i>Shop Direct Group and other companies v HMRC</i> | Confirmation that VAT repayments and interest are subject to corporation tax | Apr 14 6.4.4 |

8 Case law: High Court/Upper Tribunal

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| High Court: <i>Alpha Sim Communications Ltd (In Compulsory Liquidation) and others v Caz Distribution Services Ltd and others</i> | Civil lawsuit by liquidators against counterparties in MTIC fraud transactions | Apr 14 5.8.2 |
| High Court: <i>Enta Technologies Ltd v HMRC</i> | High Court refuses winding-up petition while technical appeal is pending | Apr 14 6.8.7 |
| Upper Tribunal: <i>Reddrock Ltd v HMRC</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| Upper Tribunal: <i>Annova Ltd v HMRC</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| Upper Tribunal: <i>Bedale Golf Club Ltd v HMRC</i> | Costs refused after Tribunal ruled it had no jurisdiction to hear appeal | Apr 14 6.8.5 |
| Upper Tribunal: <i>Edgeskill Ltd v HMRC</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| Upper Tribunal: <i>Else Refining and Recycling Ltd v HMRC</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| Upper Tribunal: <i>Graham (J&E) t/a Xs and Os Amusements and related appeals v HMRC</i> | Decision to refuse leave to appeal out of time confirmed | Apr 14 6.8.6 |
| Upper Tribunal: <i>HMRC v Brockenhurst College</i> | Catering supplies were part of exempt education | Apr 14 2.3.6 |
| Upper Tribunal: <i>HMRC v McCarthy & Stone (Developments) Ltd and related appeal</i> | HMRC not allowed to appeal to UT out of time after missing deadline for serving notice | Apr 14 6.8.6 |
| Upper Tribunal: <i>Softhouse Consulting Ltd v HMRC</i> | Costs of unsuccessful hearing applying for leave to appeal not awarded to HMRC | Apr 14 6.8.5 |
| Upper Tribunal: <i>Stephen Colchester v HMRC</i> | Building could be both a dwelling and an annexe: DIY claim refused | Apr 14 3.4.1 |

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| Upper Tribunal: <i>Universal Enterprises (EU) Ltd and others v HMRC</i> | MTIC appeal rejected | Apr 14 5.8.2 |
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9 Case law: First Tier Tribunal

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| First Tier Tribunal (TC03187): <i>Blackburn Bros Cattle Company Ltd</i> | Appeal allowed to be made out of time, with directions to be followed | Apr 14 6.8.6 |
| First Tier Tribunal (TC03219): <i>PK Lam</i> | Costs awarded for part of HMRC delay in dealing with statement of case, with warning that delays by taxpayer could also lead to costs | Apr 14 6.8.5 |
| First Tier Tribunal (TC03222): <i>Michael Edward Gardner</i> | Agreement of business use of inputs following dispute about continuance of business and registration | Apr 14 5.6.2 |
| First Tier Tribunal (TC03224): <i>Access Employment Law Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03225): <i>Simon Steward</i> | Late registration penalty confirmed | Apr 14 6.8.3 |
| First Tier Tribunal (TC03230): <i>HR Transport Services Ltd</i> | Company held to have despatched payment in time to reasonably expect it was arrive – surcharge removed | Apr 14 6.8.1 |
| First Tier Tribunal (TC03231): <i>French Polish Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03241): <i>Frontier Environmental Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03242): <i>Andrew Adelekun</i> | No evidence that business was carried on | Apr 14 5.1.1 |
| First Tier Tribunal (TC03246): <i>Scanwell Freight Services Ltd</i> | Importer allowed to appeal out of time against Post Clearance Demand | Apr 14 6.8.6 |
| First Tier Tribunal (TC03249): <i>Kumon Educational UK Co Ltd and related appeal</i> | Separate supplies of printed matter and service were genuine, not abusive | Apr 14 2.4.1 |
| First Tier Tribunal (TC03250): <i>Concept Multi Car Ltd</i> | Trader qualified for zero rate on cars adapted for disabled use | Apr 14 2.4.2 |
| First Tier Tribunal (TC03255): <i>Wiltonpark Ltd and related appeals</i> | Company was not trading in securities for money in redeeming vouchers for lap-dancing | Apr 14 2.3.4 |
| First Tier Tribunal (TC03256): <i>Associated Newspapers Ltd</i> | Gift of vouchers in promotional scheme was not caught by SI 1993/1507 | Apr 14 2.7.2 |
| First Tier Tribunal (TC03257): <i>Purple Chameleon Ltd</i> | Open heart surgery held to be reasonable excuse for one period | Apr 14 6.8.1 |
| First Tier Tribunal (TC03261): <i>Munro Ventures Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |

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| First Tier Tribunal (TC03262): <i>Mile End Joinery Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03265): <i>Skipton Windows Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03266): <i>Tinsley Electrical Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03269): <i>Electrical Environmental Services Ltd</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| First Tier Tribunal (TC03270): <i>North Weald Golf Club</i> | Application to add further grounds of appeal out of time refused | Apr 14 6.8.6 |
| First Tier Tribunal (TC03278): <i>Klampfl Kreativ</i> | | Apr 14 6.8.2 |
| First Tier Tribunal (TC03280): <i>Armkor Ltd</i> | Illness and death of administrator accepted as reasonable excuse for one period | Apr 14 6.8.1 |
| First Tier Tribunal (TC03281): <i>Tom Tom Sales BV (UK Branch)</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03282): <i>Orange Blossom Beauty Ltd (in liquidation)</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03283): <i>D E Cooke t/a Unique Paint & Powder</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03284): <i>Michael Alexander and Company</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03286): <i>Hair Development Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03287): <i>A S P Inns Limited (The Selborne Arms)</i> | Not knowing that cash banked would not clear for one day was reasonable excuse | Apr 14 6.8.1 |
| First Tier Tribunal (TC03288): <i>British Printing Industries Federation</i> | Trade association did not qualify for exemption | Apr 14 2.3.11 |
| First Tier Tribunal (TC03292): <i>Rhinowash Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03293): <i>Inveroak Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03294): <i>Outkey Trading Ltd</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| First Tier Tribunal (TC03295): <i>Rondini Ltd</i> | Donation of land to charity did not qualify for zero rating | Apr 14 2.11.1 |
| First Tier Tribunal (TC03296): <i>TXT International BV (in bankruptcy)</i> | Assessments on diversion fraud confirmed | Apr 14 4.3.1 |
| First Tier Tribunal (TC03298): <i>Grimshaw Properties Ltd</i> | Consideration of VAT incurred by two connected companies, and on | Apr 14 5.2.1 |

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| | legal costs awarded against company | |
| First Tier Tribunal (TC03302): <i>United Grand Lodge of England</i> | Freemasonry has significant objects which take it outside exemption | Apr 14 2.3.10 |
| First Tier Tribunal (TC03306): <i>Jonathan Savagar</i> | Exception from registration could not be claimed retrospectively | Apr 14 6.2.1 |
| First Tier Tribunal (TC03308): <i>St George's Healthcare NHS Trust</i> | <i>Fleming</i> claim accepted on basis of estimates with suggestions for improvement of logic | Apr 14 6.4.1 |
| First Tier Tribunal (TC03309): <i>Filit Tuncel</i> | Appeal could proceed against penalties even though underlying tax assessments had been agreed | Apr 14 6.8.7 |
| First Tier Tribunal (TC03330): <i>Promotional Paper Works UK Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03331): <i>S E George and another t/a Abraxas Cookshop LLP</i> | Belief that TTP was in place was reasonable excuse for one period | Apr 14 6.8.1 |
| First Tier Tribunal (TC03334): <i>Michael Basman t/a UK Chess Challenge</i> | Application to appeal out of time rejected after appeal struck out for no prospect of success | Apr 14 6.8.6 |
| First Tier Tribunal (TC03335): <i>Euro Architectural Hardware Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03339): <i>Dr Kathleen Long</i> | Information was not reasonably required by HMRC in enquiry | Apr 14 6.9.5 |
| First Tier Tribunal (TC03343): <i>C & N Hollinrake Ltd</i> | Application for retrospective admission to FRS refused | Apr 14 6.3.2 |
| First Tier Tribunal (TC03344): <i>Medaid Training Services Ltd</i> | Assessment to best judgement and penalties confirmed | Apr 14 6.7.2 |
| First Tier Tribunal (TC03349): <i>Peter Arnett Leisure</i> | Mixed messages from HMRC meant that trader should be given leave to appeal out of time in <i>Rank</i> dispute | Apr 14 6.8.6 |
| First Tier Tribunal (TC03350): <i>James Ray Swanston</i> | Curious case about investigation of receipts in bank account | Apr 14 6.7.1 |
| First Tier Tribunal (TC03351): <i>GSTS Pathology Services LLP</i> | Pathology services were exempt healthcare | Apr 14 2.3.9 |
| First Tier Tribunal (TC03352): <i>Lai's Ltd</i> | Purchase of power boat was too speculative to be connected to business | Apr 14 5.6.3 |
| First Tier Tribunal (TC03353): <i>European Tour Operators Association</i> | Trade association qualified for exemption | Apr 14 2.3.12 |
| First Tier Tribunal (TC03356): <i>D D R Distributions Ltd</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| First Tier Tribunal (TC03358): <i>SAE Education Ltd</i> | Company qualified for exemption as a "college of a university" | Apr 14 2.3.7 |

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| First Tier Tribunal (TC03359): <i>Khalida Hosseini</i> | Failed appeal against confiscation of jewellery at customs | Apr 14 4.3.3 |
| First Tier Tribunal (TC03361): <i>Envoygate (Installations) Ltd and related appeal</i> | Supplies of windows with draught-stripping were partly eligible for lower rate | Apr 14 2.5.2 |
| First Tier Tribunal (TC03364): <i>Finmeccanica Group Services SPA</i> | Company was advertising, not event organising, in the UK, so was not barred from claiming under 8 th Directive | Apr 14 4.2.2 |
| First Tier Tribunal (TC03365): <i>Award Framers International Ltd</i> | Memory lapse by 77-year old held to be reasonable excuse | Apr 14 6.8.1 |
| First Tier Tribunal (TC03367): <i>Cygnets Electronics Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03368): <i>Michael Sheridan t/a Longs</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03371): <i>Blue Whale Logistics Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03372): <i>Luigi Pia & Sons</i> | Argument about assessment made to best judgement | Apr 14 6.7.2 |
| First Tier Tribunal (TC03373): <i>Key Systems EC2 Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03374): <i>A K Bray for Gardens Ltd</i> | Application for retrospective change of FRS rate refused | Apr 14 6.3.1 |
| First Tier Tribunal (TC03377): <i>Malcolm Abram Brandwood</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03380): <i>Tricor Plc (formerly PNC Telecom plc)</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| First Tier Tribunal (TC03381): <i>NHS Dumfries and Galloway Health Board</i> | <i>Fleming</i> claim accepted in principle | Apr 14 6.4.3 |
| First Tier Tribunal (TC03383): <i>Intramed Ltd t/a Fortuna Healthcare</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03384): <i>Mr Ian Owen</i> | Alteration to listed building creating a garage was not excluded from zero-rating | Apr 14 3.3.3 |
| First Tier Tribunal (TC03387): <i>MFT Communications Ltd</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| First Tier Tribunal (TC03388): <i>Advent Worldwide Distribution Ltd (in Administration)</i> | MTIC appeal rejected | Apr 14 5.8.2 |
| First Tier Tribunal (TC03389): <i>Distinct Flooring Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03391): <i>Mobile Cellular Solutions Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |

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| First Tier Tribunal (TC03397): <i>NHS Lothian Health Board</i> | <i>Fleming</i> claim rejected | Apr 14 6.4.3 |
| First Tier Tribunal (TC03401): <i>Temps Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03402): <i>George Gallagher Metals Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03404): <i>Samantha Holmes</i> | Penalty for failure to submit EC Sales List confirmed | Apr 14 6.8.4 |
| First Tier Tribunal (TC03405): <i>Complete Cladding Systems Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03406): <i>Gillens Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03407): <i>Spatial Design & Architecture Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03410): <i>Aria Technology Ltd</i> | Appeal against notice of requirement for security deposit allowed | Apr 14 6.9.6 |
| First Tier Tribunal (TC03411): <i>London Cellular Communications Ltd</i> | Directions hearing in MTIC dispute | Apr 14 6.8.7 |
| First Tier Tribunal (TC03415): <i>M.A.T. Electrics Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First Tier Tribunal (TC03417): <i>Rayknight Enterprises Ltd</i> | Penalty for failure to submit EC Sales List confirmed | Apr 14 6.8.4 |
| First Tier Tribunal (TC3201): <i>Graffiti Busters Ltd</i> | Withholding of incorrect CIS deductions by HMRC was reasonable excuse | Apr 14 6.8.1 |
| First-Tier Tribunal (TC03144): <i>Capital Coin Machine Co. Ltd</i> | Misunderstanding by bankers and warning sent to wrong address were reasonable excuse for surcharge | Apr 14 6.8.1 |
| First-Tier Tribunal (TC03148): <i>A Cheruvier (t/a Fleur Estelle Belly Dance School)</i> | Belly dancing classes did not qualify for private tuition exemption | Apr 14 2.3.5 |
| First-Tier Tribunal (TC03153): <i>Veronalder Holdings Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First-Tier Tribunal (TC03155): <i>Omni Jewellers Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First-Tier Tribunal (TC03156): <i>People With Passion Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First-Tier Tribunal (TC03160): <i>The Vintage Tea House Ltd</i> | Assessments for incorrect FRS rate mainly confirmed | Apr 14 6.2.1 |
| First-Tier Tribunal (TC03162): <i>Taylor's Mortgage Services Ltd t/a Taylor's Property Services</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First-Tier Tribunal (TC03173): | Balloon ride vouchers were taxable on | Apr 14 2.12.1 |

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| <i>Skyview Ballooning Ltd</i> | redemption, not issue | |
| First-Tier Tribunal (TC03178): <i>Wilmslow Audio Ltd</i> | Default surcharge appeal dismissed | Apr 14 6.8.2 |
| First-Tier Tribunal (TC03271): <i>S J Nagle & J Kemsley t/a Simon Templar Business Center</i> | Sales of vouchers by intermediary were taxable in full | Apr 14 2.12.2 |

10 Other material

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| <i>Financial Times, 14 February 2014</i> | Comment on changes to place of supply | Apr 14 4.2.1 |
| <i>Financial Times, 1 March 2014</i> | HMRC have fined the Serious Fraud Office for incorrectly claiming VAT | Apr 14 6.9.4 |
| <i>Taxation, 30 January 2014</i> | FTT decision in <i>University of Cambridge</i> (TC02836) examined | Apr 14 5.3.2 |
| <i>Taxation, 27 February 2014</i> | Neil Warren considers leaving the Flat Rate Scheme | Apr 14 6.3.3 |
| <i>Taxation, 26 March 2014</i> | Warren on charities making supplies for consideration and receiving grants | Apr 14 2.1.3 |

11 Lectures

2.1 Scope of VAT

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| Cancellation and Consideration | 2.1.1 | Apr 14 |
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2.2 Disbursements

2.3 Exemptions

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|---------------------------|-----------------|--------|
| Rank Response | 2.3.2 | Apr 14 |
| Pension Scheme Management | 2.3.3 | Apr 14 |
| Dance Club Vouchers | 2.3.4 | Apr 14 |
| Education | 2.3.5 – 2.3.7 | Apr 14 |
| Healthcare | 2.3.8 – 2.3.9 | Apr 14 |
| Civic Objects | 2.3.10 – 2.3.12 | Apr 14 |

2.4 Zero-rating

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|-------------------------|-------|--------|
| Printed Matter Planning | 2.4.1 | Apr 14 |
| Vehicles for Disabled | 2.4.2 | Apr 14 |

2.5 Lower rating

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| Energy Saving Installation | 2.5.2 | Apr 14 |
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2.6 Computational matters

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| Prompt Payment Discounts | 2.6.1 | Apr 14 |
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2.7 Discounts, rebates and gifts

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| Travel Agent Discounts | 2.7.1 | Apr 14 |
| Promotional Vouchers | 2.7.2 | Apr 14 |

2.8 Compound and multiple supplies

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| Sports Pitch Hire | 2.8.1 | Apr 14 |
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2.9 Agency

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|--------------------------|-------|--------|
| Website Selling as Agent | 2.9.1 | Apr 14 |
| TOMS Brief | 2.9.2 | Apr 14 |

2.11 Charities

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|---------------------|--------|--------|
| Donation to Charity | 2.11.1 | Apr 14 |
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2.12 Other supply problems

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| Two Vouchers Cases | 2.12.1 – 2.12.2 | Apr 14 |
| Bitcoin | 2.12.3 | Apr 14 |

3.1 Exemption for land

3.2 Option to tax

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

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|-------------------------------|---------------|--------|
| Relevant Residential Purposes | 3.3.1 – 3.3.2 | Apr 14 |
| Building Cases | 3.3.3 – 3.4.1 | Apr 14 |

3.5 Other land problems

4.2 International services

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|---------------------|-------|--------|
| POSMOSS | 4.2.1 | Apr 14 |
| Exhibition Services | 4.2.2 | Apr 14 |

4.3 International goods

4.4 European rules

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|---------------|-----|--------|
| CJEU Round-Up | 4.4 | Apr 14 |
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4.5 8th and 13th Directive claims

5.1 Economic activity

5.2 Who receives the supply?

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|--------------------------|---------------|--------|
| Who Receives the Supply? | 5.2.1 – 5.2.2 | Apr 14 |
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5.3 Partial exemption

5.4 Cars

5.6 Non-business use of supplies

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|-------------------------------|-------|--------|
| Pension Fund Management Costs | 5.6.1 | Apr 14 |
| Power Boat | 5.6.3 | Apr 14 |

5.7 Bad debt relief

5.8 Other input tax problems

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| Payments on Account | 5.8.1 | Apr 14 |
| Missing Traders | 5.8.2 | Apr 14 |

6.1 Group registration

6.2 Other registration issues

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|-----------------------------|-------|--------|
| Exception From Registration | 6.2.1 | Apr 14 |
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6.3 Returns and payments

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|------------------------|---------------|--------|
| Flat Rate Scheme Cases | 6.3.1 – 6.3.3 | Apr 14 |
|------------------------|---------------|--------|

6.4 Repayment claims

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|-----------------------------|---------------|--------|
| Fleming Claims | 6.4.1 – 6.4.3 | Apr 14 |
| Direct Tax Charge Confirmed | 6.4.4 | Apr 14 |

6.5 Timing issues

6.6 Records

6.7 Assessments

6.8 Penalties and appeals

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|-------------------|---------------|--------|
| Default Surcharge | 6.8.1 – 6.8.2 | Apr 14 |
| Costs | 6.8.5 | Apr 14 |
| Time Limits | 6.8.6 | Apr 14 |
| Review Statistics | 6.8.8 | Apr 14 |

6.9 Other administration