

VAT UPDATE 2011/12

INDEX

**Covering quarterly updates
April and July 2011**

VAT Update July 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.

INTRODUCTION	1
INDEX BY SOURCE	1
1 HMRC’s publications of their views.....	1
2 Statute and other Parliamentary material	5
3 Other UK official material	8
4 Case law: Court of Justice of the European Union	8
5 Other European material.....	11
6 Case law: House of Lords/Supreme Court.....	12
7 Case law: Court of Appeal/Court of Session	13
8 Case law: High Court/Upper Tribunal	13
9 Case law: VAT Tribunal/First Tier Tribunal	13
10 Other material	20
11. Lectures	20

INDEX BY SOURCE

1 *HMRC’s publications of their views*

<i>CC/FS14</i>	Explanation of “managing deliberate defaulters” programme	Apr 11 6.9.8
<i>CC/FS1</i>	Reissued general guide to compliance checks	Jul 11 6.9.4
<i>CC/FS14</i>	New leaflet describing the Managing Deliberate Defaulters programme	Jul 11 6.9.4
<i>Draft CAP1</i>	Draft new guidance on seeking non-business VAT rulings	Jul 11 6.9.3
<i>HMRC Press Release 26 January 2011</i>	New information pack “Guide to Importing & Exporting: Breaking Down the Barriers”	Apr 11 4.3.5
<i>HMRC Press Release 31 January 2011</i>	Proposal to simplify and unify regulatory penalties	Apr 11 6.9.1
<i>HMRC Press Release 3 February 2011</i>	Fraudster’s jail sentence extended for failure to pay confiscation order	Apr 11 6.9.7
<i>HMRC Press Release 7 February 2011</i>	HMRC carry out pilot of Alternative Dispute Resolution	Apr 11 6.8.10
<i>HMRC Press Release 8 March 2011</i>	Updated framework guidance for Higher Education Institutions	Apr 11 5.3.2

<i>HMRC Press Release 22 March 2011</i>	Fraudster's jail sentence extended for failure to pay confiscation order	Apr 11 6.9.7
<i>HMRC Press Release 22 March 2011</i>	Carousel gang jailed	Apr 11 6.9.9
<i>HMRC News Releases</i>	HMRC announce successful prosecutions for fraud	Jul 11 6.9.11
<i>HMRC Release 6 May 2011</i>	HMRC comment on new supply splitting rules for printed matter	Jul 11 2.8.3
<i>HMRC Technical Note 11 May 2011</i>	Technical note on replacement of ESC 3.2.2 with a legislative solution	Jul 11 6.2.2
<i>HMRC Release 20 May 2011</i>	New initiative to seek out traders who are above the registration threshold	Jul 11 6.2.5
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eImport_ShowContent&propertyType=document&resetCT=true&id=HMCE_PROD_008051	Updated version of <i>Guide to Importing & Exporting – Breaking down the Barriers</i>	Jul 11 4.3.7
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eImport_FAQs&propertyType=document&columns=1&id=HMCE_PROD_008654	FAQs about imports and exports	Jul 11 4.3.8
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eImport_FAQs&propertyType=document&columns=1&id=HMCE_PROD1_031239	Frequently Asked Questions about importation of low value goods	Jul 11 4.3.8
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eExcise_ShowContent&propertyType=document&columns=1&id=HMCE_PROD1_025808	New HMRC guidance on how to avoid becoming involved in MTIC fraud	Jul 11 5.8.5
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eVAT_ShowContent&propertyType=document&columns=1&id=HMCE_PROD1_031367	Proposals for reform of regulatory penalties	Jul 11 6.8.11
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

http://www.hmrc.gov.uk/agents/toolkits/VAT-output-tax.pdf	HMRC toolkit for agents to help clients get output tax right	Apr 11 2.12.2
http://www.hmrc.gov.uk/agents/toolkits/vat-partial-exemption.pdf	Toolkit for agents to help clients with partial exemption	Apr 11 5.3.1
http://www.hmrc.gov.uk/avoidance/spotlights.htm	HMRC website's attempt to discourage tax avoidance	Apr 11 6.9.2
http://www.hmrc.gov.uk/consultations	Consultation about measures to prevent fraud on bringing road vehicles to the UK	Jul 11 4.3.4
http://www.hmrc.gov.uk/menus/abi-guidance-insurance.pdf	Partial Exemption Guidance for the Insurance Sector	Jul 11 5.3.4
http://www.hm-treasury.gov.uk/tax_updates.htm	Consultation tracker gives details of current consultations	Jul 11 6.9.5
No reference	HMRC is working with finance industry to produce new guidance on VAT rules for IFAs	Jul 11 2.3.2
No reference	HMRC consult on implementation of strategy for engaging with tax agents	Jul 11 6.9.6
<i>Information Sheet 21/2010</i>	More detail on new rules on place of supply of gas, electricity and cooling	Apr 11 4.3.4
<i>Information Sheet 22/2010</i>	For e-traders: rates increasing in other member states	Apr 11 4.1.1
<i>Information Sheet 23/2010</i>	For e-traders: rates increasing in other member states	Apr 11 4.1.1
<i>Information Sheet 01/2011</i>	For e-traders: rates increasing in other member states	Apr 11 4.1.1
<i>Information Sheet 02/2011</i>	Exchange rates for e-traders for quarter to December 2010	Apr 11 4.1.1
<i>Information Sheet 03/2011</i>	For e-traders: rates increasing in other member states	Apr 11 4.1.1
<i>Information Sheet 04/2011</i>	New rules on change of use of buildings	Apr 11 3.1.3
<i>Information Sheet 05/2011</i>	Information Sheet clarifying VAT treatment of doctors in Scotland	Apr 11 2.3.9
<i>Information Sheet 06/2011</i>	More detail about the changes to the capital goods scheme and <i>Lennartz</i> accounting	Jul 11 5.3.3
<i>Information Sheet 07/2011</i>	Exchange rates to be used by traders registered under the special scheme for electronic services	Jul 11 4.3.1
<i>Information Sheet 08/2011</i>	Updated output tax charges to reflect private use of stock-in-trade cars	Jul 11 2.12.1

<i>Information Sheet 09/2011</i>	Information Sheet on s.33B VATA 1994, recovery of VAT by academies	Jul 11 6.4.4
<i>JCCC CIP (11) 14</i>	Overpaid import VAT to be recovered through the VAT return	Apr 11 4.3.5
<i>JCCC CIP(11)49</i>	Expiry of Free Zone designation orders	Jul 11 4.3.6
<i>NAT 58/11</i>	HMRC consult over implementation of cost sharing exemption	Jul 11 2.3.10
<i>Notice 8</i>	Updated version of <i>Sailing your pleasurecraft to and from the United Kingdom</i>	Jul 11 4.3.7
<i>Notice 48</i>	Updated notice on ESCs	Apr 11 6.9.3
<i>Notice 60</i>	New edition of <i>Intrastat General Guide</i>	Apr 11 4.3.5
<i>Notice 60</i>	New version of the Intrastat Notice	Jul 11 4.3.7
<i>Notice 143</i>	New version of <i>A guide for international post users</i>	Jul 11 4.3.7
<i>Notice 232</i>	New version of <i>Customs warehousing</i>	Apr 11 4.3.5
<i>Notice 700/41</i>	New version of notice on s.67 VATA 1994 penalty	Apr 11 6.8.5
<i>Notice 700/46</i>	Updated Notice on the Agricultural Flat Rate Scheme	Apr 11 6.2.2
<i>Notice 700/50</i>	Updated notice on default surcharge	Jul 11 6.8.2
<i>Notice 701/23</i>	New version of <i>Protective Equipment</i>	Jul 11 2.4.4
<i>Notice 701/35</i>	Updated version of <i>Youth Clubs</i>	Jul 11 2.3.8
<i>Notice 701/21A</i>	Revised notice on investment gold coins	Apr 11 2.3.12
<i>Notice 702/8</i>	New version of <i>Fiscal warehousing</i>	Apr 11 4.3.5
<i>Notice 703/2</i>	New notice <i>Sailaway boats</i>	Apr 11 4.3.6
<i>Notice 706</i>	Updated version (June 2011) of <i>Partial Exemption</i>	Jul 11 5.3.1
<i>Notice 714</i>	New version of <i>Zero-rating Young Children's Clothing and Footwear</i>	Jul 11 2.4.3
<i>Notice 723A</i>	Rewritten notice to explain procedure for reclaiming VAT incurred by non-established traders	Apr 11 4.5.1
<i>Notice 725</i>	New version of the Single Market Notice	Apr 11 4.3.5
<i>Notice 727/2</i>	New version of <i>Bespoke Retail Schemes</i>	Jul 11 2.6.1
<i>Notice 731</i>	New edition of <i>Cash Accounting</i>	Apr 11 6.5.1

<i>Notice 733</i>	New edition of <i>Flat Rate Scheme for Small Businesses</i>	Apr 11 6.3.2
<i>Notice 733</i>	New FRS notice still says bank interest is within the scope	Jul 11 6.3.1
<i>Notice 744C</i>	New version of <i>Ships, aircraft and associated services</i>	Apr 11 2.4.4
<i>Notices 705, 705A</i>	Updated notices on exports of cars	Apr 11 4.3.5
<i>Notices 718, 718/1, 718/2</i>	New notices on margin schemes	Apr 11 2.10.1
<i>Notices 727, 727/3, 727/4, 727/5</i>	New versions of retail schemes notices	Apr 11 2.6.1
<i>Revenue & Customs Brief 53/2010</i>	More detail on new rules for part-business, part-private expenditure	Apr 11 5.6.1
<i>Revenue & Customs Brief 54/2010</i>	HMRC comment about liability of debt collection services	Apr 11 2.3.4
<i>Revenue & Customs Brief 01/2011</i>	Discussion of liability of supplies of lottery machines	Apr 11 2.3.6
<i>Revenue & Customs Brief 02/2011</i>	HMRC do not believe that roller blinds are “building materials”	Apr 11 3.4.1
<i>Revenue & Customs Brief 03/2011</i>	Simplification of the disapplication rules for option to tax	Apr 11 3.2.2
<i>Revenue & Customs Brief 04/2011</i>	Liability of commercial sports leagues	Apr 11 2.3.11
<i>Revenue & Customs Brief 05/2011</i>	New rules on change of use of buildings	Apr 11 3.1.3
<i>Revenue & Customs Brief 09/2011</i>	Consultation on new rules to allow deduction for business entertainment of foreign customers	Apr 11 5.5.1
<i>Revenue & Customs Brief 13/2011</i>	New rules on change of use of buildings	Apr 11 3.1.3
<i>Revenue & Customs Brief 15/2011</i>	New policy on applying “delayed tax” rule on error penalties	Jul 11 6.8.1
<i>Revenue & Customs Brief 16/2011</i>	ESC 3.2.2 on group purchases of services from abroad to be made statutory from 2012	Apr 11 6.1.1
<i>Revenue & Customs Brief 19/2011</i>	HMRC dismiss suggestions that <i>Bog</i> case could apply to food in the UK	Apr 11 2.4.3
<i>Revenue & Customs Brief 20/2011</i>	HMRC describe “fallback rule” on acquisitions where UK VRN is used to secure zero-rated despatch	Jul 11 4.3.1
<i>Revenue & Customs Brief 23/2011</i>	Welsh rules requiring carrier bags to be charged at 5p considered by HMRC	Jul 11 2.1.3
<i>RK BK1</i>	Records a trader must keep for tax in general	Apr 11 6.6.1

<i>Working Together 21</i>	New penalty for using paper return when online returns mandated	Apr 11 6.3.6
<i>Working Together 21</i>	Explanation of “managing deliberate defaulters” programme	Apr 11 6.9.8
<i>Working Together 21</i>	HMRC bulletin reports improvements on VAT Advice Line	Apr 11 6.9.11
<i>www.hmrc.gov.uk</i>	New mileage allowance rates from 1 March 2011	Apr 11 5.8.3
<i>www.hmrc.gov.uk</i>	Updated FAQs on inaccuracy, failure to notify and wrongdoing penalties	Apr 11 6.8.8
<i>www.hmrc.gov.uk</i>	New fuel only mileage rates from 1 June 2011	Jul 11 5.8.4
<i>www.hmrc.gov.uk/about/mdd-q-and-a.pdf</i>	Explanation of “managing deliberate defaulters” programme	Apr 11 6.9.8
<i>www.hmrc.gov.uk/about/powers-appeal.htm</i>	Summary of legislation arising from review of powers, deterrents and safeguards	Apr 11 6.9.1
<i>www.hmrc.gov.uk/agents/aam.htm</i>	Article about agent account managers	Jul 11 6.9.8
<i>www.hmrc.gov.uk/agents/prereturn-support-agents.htm</i>	Article about pre-return toolkits	Jul 11 6.9.8
<i>www.hmrc.gov.uk/manuals/bimmanual/bim40150.htm</i>	HMRC include direct tax treatment of VAT refunds and interest in their corporation tax manual	Jul 11 6.4.2
<i>www.hmrc.gov.uk/manuals/chmanual/CH400000.htm</i>	Updated online compliance handbook manual to include new guidance on penalties for inaccuracies	Apr 11 6.8.8
<i>www.hmrc.gov.uk/manuals/chmanual/CH81011.htm</i>	Updated online compliance handbook manual to include new guidance on penalties for inaccuracies	Apr 11 6.8.8
<i>www.hmrc.gov.uk/manuals/dmbmanual/DMBM800520.htm</i>	Updated online manual on debt management and banking	Apr 11 6.3.5
<i>www.hmrc.gov.uk/manuals/dmbmanual/dmbm802010.htm</i>	Guidance on time to pay arrangements	Jul 11 6.3.2
<i>www.hmrc.gov.uk/manuals/dmbmanual/DMBM950010.htm</i>	Enforceable VAT debts to be managed on the HMRC Integrated Debt Management System	Apr 11 6.3.5
<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/vatposgmanual/VATPOSG4140.htm</i>	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2

www.hmrc.gov.uk/manuals/vatpossmannual/vatposs08250.htm	Guidance on treatment of supplies of admission to events	Jul 11 4.2.2
www.hmrc.gov.uk/manuals/vatpossmannual/vatposs13050.htm	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2
www.hmrc.gov.uk/manuals/vatscmanual/vatasc42000.htm	Expanded guidance on hotel deposits	Jul 11 2.1.2
www.hmrc.gov.uk/manuals/vatsmanual/vatasm4210.htm	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2
www.hmrc.gov.uk/manuals/vattosmanual/vattos2325.htm	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2
www.hmrc.gov.uk/manuals/vcpmanual/vcp10453.htm	Updated online manual on Civil Penalties on belated notification penalties	Jul 11 6.8.10
www.hmrc.gov.uk/manuals/vcpmanual/vcp10552.htm	Online manual on default surcharge updated	Apr 11 6.8.3
www.hmrc.gov.uk/manuals/vcpmanual/vcp11341.htm	Updated online manual on Civil Penalties on incorrect certificates for zero-rating	Jul 11 6.8.10
www.hmrc.gov.uk/manuals/vpostmanual/index.htm	Manual on exemption for Post Office's postal services	Apr 11 2.3.7
www.hmrc.gov.uk/manuals/vrsmanual/vrs1000.htm	Internal guidance on retail schemes added to online manuals	Apr 11 2.6.1
www.hmrc.gov.uk/manuals/vtransmanual/updates/updateindex.htm	Updated online manual on transport	Apr 11 2.4.4
www.hmrc.gov.uk/news/compliance-centres.htm	Update on role and discovery powers of Compliance Centres	Jul 11 6.9.2
www.hmrc.gov.uk/news/scp-trial.pdf	Explanation of trial of single compliance process	Jul 11 6.9.1
www.hmrc.gov.uk/online/excuse-missed-deadline.htm	Article on reasonable excuses for late filing of VAT returns	Jul 11 6.8.9
www.hmrc.gov.uk/plumberstaxsafeplan	Article about plumbers' safe tax plan	Jul 11 6.9.8
www.hmrc.gov.uk/record-keeping/index.htm		Apr 11 6.6.1
www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm	Records a VAT registered trader must keep	Apr 11 6.6.1
www.hmrc.gov.uk/vat/managing/returns-accounts/deadlines.htm	Article on deadlines for VAT returns and payment dates	Jul 11 6.8.9
www.hm-treasury.gov.uk/consult_machine_games_duty.htm	Consultation on new machine games duty to replace VAT and AMLD on gaming machines	Jul 11 2.3.6
www2.royalmail.com/customer-service/terms-and-conditions/vat-changes-2011#02	Changes to Post Office regulations lead to changes in VAT treatment of some services	Jul 11 2.3.3

2 Statute and other Parliamentary material

<i>Budget 2011 overview 3.51</i>	Legislation to come on status of public bodies	Apr 11 2.1.1
<i>Budget 2011 overview documents</i>	More consultation on cost-sharing exemption	Apr 11 2.3.13
<i>Budget documents</i>	Academies to be entitled to recover VAT on expenditure	Apr 11 5.8.5
<i>Budget summary documents</i>	FB 2011 will change rules on samples in accordance with <i>EMI</i> decision	Apr 11 2.7.1
<i>Budget Summary documents</i>	Confirmation of supply-splitting rule in FB 2011 to deny ZR where printed matter supplied in conjunction with positive rated supply	Apr 11 2.8.4
<i>Budget summary documents</i>	Announcement of reduction in Low Value Consignment Relief limit	Apr 11 4.3.1
<i>SI 2011/21</i>	Increase in payment on account thresholds	Apr 11 6.3.3
<i>SI 2011/254</i>	Amendments to capital goods scheme	Apr 11 5.3.3
<i>SI 2011/711</i>	Fee for online credit card payments to HMRC increased	Apr 11 6.3.4
<i>SI 2011/86</i>	New rules on change of use of buildings	Apr 11 3.1.3
<i>SI 2011/86</i>	Simplification of the disapplication rules for option to tax	Apr 11 3.2.2
<i>SI 2011/897</i>	Increased registration and deregistration thresholds	Apr 11 6.2.1
<i>SI 2011/898</i>	Updated car fuel scale charges for return periods starting 1 May 2011	Apr 11 2.12.1
<i>SI 2011/1071</i>	Amendment to regulations to allow input tax on entertaining foreign customers	Jul 11 5.5.1
<i>No reference</i>	Government introduces “equitable liability” rule, but it doesn’t apply to VAT	Jul 11 6.9.10

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) (Case C-180/10): <i>Jarosław Słaby v Minister Finansów and Emilian Kuć and Halina Jeziorska-Kuć v Dyrektor Izby Skarbowej w Warszawie</i>	A-G considers whether farmer's sales of land are within the scope of VAT or not	Jul 11 2.1.1
CJEU (A-G's opinion) (Case C-530/09): <i>Inter-Mark Group sp. z o.o., sp. komandytowa w Poznaniu v Minister Finansów</i>	Opinion holds that supplies of stands were associated with exhibition rather than being advertising services	Apr 11 4.2.2
CJEU (Application) (Case 119/11): <i>Commission v France</i>	Infringement proceedings against France for super-reduced rate of 2.1% to the first performances of concerts	Jul 11 4.4.6
CJEU (Application) (Case C-108/11): <i>Commission v Ireland</i>	Commission takes Ireland to the CJEU over lower rate on supplies of greyhounds and horses	Jul 11 4.4.2
CJEU (Application) (Case C-524/10): <i>Commission v Portuguese Republic</i>	Commission applies for declaration that Portuguese treatment of farmers does not comply with Directive	Apr 11 4.4.11
CJEU (Application) (Case C-86/11): <i>Commission v UK</i>	Commission applies to ECJ for ruling that UK's grouping rules are not in compliance with the Directive	Jul 11 6.1.1
CJEU (Case 107/10): <i>Enel Maritsa Iztok 3AD v Direktor Obzhalvane i upravljenie na izpalnenieto NAP</i>	Change of rules to reduce interest due on repayments contravened protection of legitimate expectations	Jul 11 4.4.11
CJEU (Case 285/10): <i>Campsa Estaciones de Servicio SA v Administracion del Estado</i>	Questions about use of market value instead of actual consideration	Jul 11 4.4.8
CJEU (Case 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 upravljenie na izpalnenieto Varna v Auto Nikolovi OOD</i>	Bulgarian application of second-hand scheme to imported motor parts was not correct	Apr 11 4.4.8
CJEU (Case C-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-441/09): <i>Commission v Germany</i>	Judgment against Germany for applying reduced rate to supplies of horses	Jul 11 4.4.2
CJEU (Case C-453/09): <i>Commission v Austria</i>	Judgment against Austria for applying reduced rate to supplies of horses	Jul 11 4.4.2
CJEU (Case C-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
CJEU (Case C-546/09): <i>Aurubis Bulgaria v Nachalnik na Mitnitsa - Sofia</i>	Authorities could not backdate interest demand where customs debt revised on final determination of value	Apr 11 4.4.17
CJEU (Case C-588/09): <i>Minister Finansów v Kraft Foods Polska S.A</i>	Questions referred about Polish rules on amendment of value of supply	Apr 11 4.4.16
CJEU (Case C-591/10): <i>Littlewoods Retail Ltd and others v HMRC</i>	Questions referred by High Court on compound interest	Apr 11 6.4.1
CJEU (Case C-596/10): <i>Commission v French Republic</i>	Commission takes action against France over reduced rate for horses	Apr 11 4.4.10
CJEU (Case C-621/10): <i>'Balkan and Sea Properties' ADSITS v Director of the Varna Office 'Appeals and the Administration of Enforcement'</i>	Questions referred by Bulgarian courts on application of market value rules	Apr 11 4.4.7
CJEU (Case C-624/10): <i>Commission v French Republic</i>	Commission takes France to CJEU over rules for reverse charges	Apr 11 4.4.9
CJEU (Reference) (Case 119/11): <i>Péter Dávid v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága</i>	Questions about rights to deduct VAT on subcontractor costs where claimant cannot guarantee compliance with law by supplier	
CJEU (Reference) (Case 129/11): <i>OOD Provadiinvest v Direktor na Direktsia "Obzhalvane i upravlenie na izpalnenieto"</i>	Questions about use of market value instead of actual consideration	Jul 11 4.4.9
CJEU (Reference) (Case 153/11): <i>OOD Klub v Director of the Varna Office 'Appeals and the Administration of Enforcement' - Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite)</i>	Questions about right to deduct VAT on cost of property not yet used for purposes of business	Jul 11 4.4.11

CJEU (Reference) (Case 520/10): <i>Lebara Ltd v HMRC</i>	Questions for CJEU on taxation of phonecards	Apr 11 4.2.1
CJEU (Reference) (Case 80/11): <i>Mahagében Kft v Nemzeti Adó és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága</i>	Questions about rights to deduct VAT on subcontractor costs where claimant cannot guarantee compliance with law by supplier	Jul 11 4.4.12
CJEU (Reference) (Case C-44/11): <i>Finanzamt Frankfurt am Main V- Höchst v Deutsche Bank AG</i>	Questions referred about possible exemption of portfolio management	Jul 11 2.3.4
CJEU (Reference) (Case C-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

http://ec.europa.eu/taxation_customs/ common/consultations/tax/2011_02_fi nancial_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%3A L%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:E N:PDF	Minimum standard rate of VAT throughout the EU will remain 15% until 2015	Apr 11 4.4.4
http://europa.eu/rapid/pressReleasesA ction.do?reference=SPEECH/11/78&f ormat=HTML&aged=0&language=e n&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
http://ec.europa.eu/taxation_customs/ resources/documents/common/publica tions/studies/vat_public_sector.pdf	Commission study on VAT exemptions for public sector and activities in the public interest	Jul 11 4.4.4
http://nds.coi.gov.uk/content/detail.as px?NewsAreaId=2&ReleaseID=4197 57&SubjectId=2	Consultation about measures to prevent fraud on bringing road vehicles to the UK	Jul 11 4.3.4
http://register.consilium.europa.eu/pd f/en/11/st11/st11092.en11.pdf; <i>Council Press Release 11595/11 20 June 2011</i>	Report on progress towards implementing reform of financial and insurance exemptions	Jul 11 2.3.1
<i>IP/11/716</i>	Commission pursuing action against 8 member states for breaches of TOMS	Jul 11 4.4.13

<i>No reference</i>	Commission warns against paying intermediaries for “VAT registration numbers”	Jul 11 4.4.1
<i>No reference</i>	Commission asks Hungary to reverse blocking of VAT deduction on open-ended leasing of a passenger vehicle	Jul 11 4.4.14
<i>Press Release IP/11/428</i>	Commission requests Germany to amend rules on cost sharing exemption	Jul 11 4.4.3
<i>Press Release IP/11/604</i>	Commission requests Italy to change rules on exemptions for ships	Jul 11 4.4.10
<i>Press Release IP/11/605</i>	Infringement proceedings against Spain for reduced rate on general medical equipment	Jul 11 4.4.7
<i>Commission Press Release IP/11/76</i>	Reference to CJEU about TOMS rules in 8 member states	Apr 11 4.4.15
<i>Council Implementing Decision of 18 January 2011</i>	UK’s derogation for 50% blocking of car lease charges extended	Apr 11 5.4.2
<i>Council Press Release 19 January 2011</i>	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1
<i>EU Council Press Release 19 January 2011</i>	UK’s derogation for 50% blocking of car lease charges extended	Apr 11 5.4.2
<i>Commission Press Release 8 February 2011</i>	EUROFISC network has started operations	Apr 11 4.4.3
<i>Commission Press Release 23 February 2011</i>	Consultation responses on VAT collection procedures for centralised customs clearance	Apr 11 4.3.7
<i>Commission Press Release 24 February 2011</i>	Suspension of transactions in EU Emissions Trading System national registries	Apr 11 4.4.3
<i>ECHR (Case 33951/05): Meidl v Austria</i>	Length of time taken for carousel prosecution breached human rights	Jul 11 4.4.5

6 Case law: House of Lords/Supreme Court

Nothing in 2011

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Chamberlin v HMRC</i>	Solicitor was liable for VAT shown on her VAT returns so bankruptcy order was valid	Apr 11 6.9.13
Court of Appeal: <i>John Wilkins (Motor Engineers) Ltd v HMRC (and related appeals)</i>	CA decides motor traders' case on compound interest will wait for <i>Littlewoods</i> decision of ECJ	Jul 11 6.4.1
Court of Appeal: <i>R v Redmond</i>	Confiscation order reduced	Jul 11 6.9.7
Court of Appeal: <i>R v Takkar</i>	Confiscation order considered and upheld on appeal	Apr 11 6.9.7
Court of Appeal: <i>R v Windsor and others</i>	Restraint orders quashed because judge had insufficient evidence	Apr 11 6.9.7

8 Case law: High Court/Upper Tribunal

High Court: <i>Brayfal Ltd v HMRC</i>	Partial award of costs to successful MTIC appellant was justified	Apr 11 5.8.1
High Court: <i>Europeans Ltd v HMRC (no.3)</i>	Costs order granted against director in MTIC case	Jul 11 5.8.5
High Court: <i>Portsmouth City FC v HMRC</i>	Dispute about whether transfer fees included VAT: club's arguments rejected	Jul 11 6.4.3
High Court: <i>R (on the application of ToTel Ltd) v First Tier Tax Tribunal</i>	Refusal of hardship application confirmed on appeal	Apr 11 6.8.7
Upper Tribunal: <i>Able UK Ltd v HMRC</i>	Questions referred to CJEU on exemption for supplies to NATO countries	Apr 11 2.3.14
Upper Tribunal: <i>Airparks Services Ltd v HMRC</i>	Upper Tribunal decides to refer questions about UK rules on transport in connection with airport parking	Jul 11 2.8.2
Upper Tribunal: <i>Deliverance Ltd v HMRC</i>	First-tier had been wrong to conclude that takeaway food was standard rated after deciding it was heated to be fresh	Apr 11 2.4.1
Upper Tribunal: <i>Gateshead Talmudical College v HMRC</i>	Failure to follow through VAT plan led to capital goods scheme clawback	Jul 11 5.3.2
Upper Tribunal: <i>HMRC v BAA Ltd</i>	HMRC were right to disallow VAT claimed by group on costs incurred by bidding company before it joined the group following takeover	Jul 11 5.1.1
Upper Tribunal: <i>HMRC v Brayfal Ltd</i>	FTT was entitled to find that trader did not have the means of knowing about MTIC fraud in contra-trading	Apr 11 5.8.1

Upper Tribunal: <i>HMRC v Diana Bryce (t/a The Barn)</i>	Supply of space for children's parties did not include any exempt licence to occupy land	Apr 11 2.8.1
Upper Tribunal: <i>HMRC v GMAC UK plc</i>	Judge refuses to refer questions on time limits and bad debt relief to CJEU	Apr 11 5.7.1
Upper Tribunal: <i>HMRC v Megantic Services Ltd</i>	Late admission of evidence in MTIC case was not irregular	Apr 11 5.8.1
Upper Tribunal: <i>HMRC v Megantic Services Ltd (no.2)</i>	Late admission of evidence in MTIC case was not irregular	Apr 11 5.8.1
Upper Tribunal: <i>Mithras (Wine Bars) Ltd v HMRC</i>	First-tier should have exercised a full appellate jurisdiction on amounts as well as basis of assessment	Apr 11 6.7.1
Upper Tribunal: <i>Queenspice Ltd v HMRC</i>	First-tier's decision on extrapolation as basis of assessment confirmed	Apr 11 6.7.2
Upper Tribunal: <i>Regent Commodities Ltd v HMRC</i>	Upper Tribunal found no flaw with FTT's conclusion that trader knew or ought to have known about MTIC fraud	Jul 11 5.8.5
Upper Tribunal: <i>SRI International v HMRC</i>	Foreign company met the conditions for a 13 th Directive claim	Jul 11 4.5.1
Upper Tribunal: <i>St Anne's Distributors Ltd v HMRC</i>	Rules on withdrawal and reinstatement of appeals considered	Apr 11 6.8.1
Upper Tribunal: <i>The Lower Mill Estate Ltd v HMRC</i>	Splitting supply of holiday accommodation into land and separate ZR building services was not abusive	Apr 11 3.1.1

9 Case law: VAT Tribunal/First Tier Tribunal

First Tier Tribunal (TC00882): <i>Dom Buckley IRS Ltd</i>	Rally car had been despatched to Spain so zero-rating was valid	Apr 11 4.3.2
First Tier Tribunal (TC00883): <i>Mobile Motoring Maintenance Ltd</i>	Cap applied where assessment was discovered to have been wrong just over 3 years after it was issued	Apr 11 6.4.3
First Tier Tribunal (TC00883): <i>The Team Brand Communication Consultants Ltd</i>	Chief accountant's stress over redundancy fear was a reasonable excuse for late filing	Apr 11 6.8.3
First Tier Tribunal (TC00886): <i>Pars Technology Ltd</i>	Huge decision about complex MTIC fraud results in denial of credit	Apr 11 5.8.1
First Tier Tribunal (TC00887): <i>Maliha Group Ltd</i>	FTT satisfied that two disputed inputs had not been received; third was valid for deduction	Apr 11 5.8.2

First Tier Tribunal (TC00896): <i>Supreme Petfoods Ltd</i>	Food for ferrets was petfood and could not be ZR	Apr 11 2.4.2
First Tier Tribunal (TC00898): <i>David Trathen and another</i>	Restrictions on occupation meant buildings were holiday accommodation	Apr 11 3.3.2
First Tier Tribunal (TC00899): <i>Brian McAdam Plumbing and Heating</i>	Belated notification penalty confirmed with 50% mitigation	Apr 11 6.8.5
First Tier Tribunal (TC00904): <i>The Phoenix Safe Company Ltd</i>	Dismissal of finance director for fraud was not a reasonable excuse for late filing and payment	Apr 11 6.8.3
First Tier Tribunal (TC00907): <i>1st Glass and Mirror Company Ltd</i>	10% penalty of £577 was not “disproportionate”	Apr 11 6.8.3
First Tier Tribunal (TC00908): <i>Grattan plc</i>	Tribunal decides to refer questions on compound interest to CJEU	Apr 11 6.4.1
First Tier Tribunal (TC00919): <i>FanField Ltd; Thexton Training Ltd</i>	Bank interest received by small companies was not subject to FRS because not a business supply	Apr 11 6.3.1
First Tier Tribunal (TC00924): <i>Eyedial Ltd</i>	Absence of curiosity was enough to deny input tax in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC00925): <i>Hoylake Cottage Hospital Charitable Trust</i>	Construction of kitchen block after relevant residential accommodation block qualified for zero-rating	Apr 11 3.3.3
First Tier Tribunal (TC00936): <i>Cell Trading (UK) Ltd</i>	MTIC appeal dismissed	Apr 11 5.8.1
First Tier Tribunal (TC00940): <i>Murdoch UK Ltd</i>	HMRC entitled to refuse retrospective application of FRS	Apr 11 6.3.2
First Tier Tribunal (TC00942): <i>Bowcombe and Upcerne Shoots</i>	Standard, not indemnity, costs awarded	Apr 11 6.8.6
First Tier Tribunal (TC00945): <i>Lebara Ltd</i>	Questions for CJEU on taxation of phonecards	Apr 11 4.2.1
First Tier Tribunal (TC00948): <i>Wakefield College</i>	College was in business and not entitled to receive zero-rated construction on campus building	Apr 11 3.3.1
First Tier Tribunal (TC00949): <i>Barratt Goff and Tomlinson</i>	Costs of obtaining medical reports were not inputs of solicitor but validly recharged as disbursements	Apr 11 2.2.1
First Tier Tribunal (TC00953): <i>Eurostar Telecom Ltd</i>	<i>Mobilx</i> decision applied to deny input tax in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC00958): <i>ICAN Finance</i>	Sole trader with buy-to-let was required to account for FRS VAT on rent	Apr 11 6.3.2
First Tier Tribunal (TC00959): <i>Palmers of Oakham</i>	Construction of garage before house qualified (in part) for zero-rating	Apr 11 3.3.3

First Tier Tribunal (TC00960): <i>Mill House Management UK Ltd</i>	Company had not opted and forgotten to notify; it had not opted	Apr 11 3.2.1
First Tier Tribunal (TC00965): <i>European Tour Operators Association</i>	Trade association was entitled to exempt its subscriptions	Apr 11 2.3.10
First Tier Tribunal (TC00967): <i>Abbey (Manchester) Ltd</i>	Director held to have known of connection to MTIC fraud	Apr 11 5.8.1
First Tier Tribunal (TC00967): <i>My Secrets Ltd</i>	Partial success for trader in MTIC appeal	Apr 11 5.8.1
First Tier Tribunal (TC00970): <i>Maximum Networks Ltd</i>	Director held to have known of connection to MTIC fraud, even without proof of dishonesty	Apr 11 5.8.1
First Tier Tribunal (TC00971): <i>Root 89 Ltd</i>	<i>Mobilx</i> decision applied to deny input tax in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC00983): <i>GD & Mrs D Lewis (t/a Russell Francis Interiors)</i>	Error penalty confirmed but with additional mitigation for exceptional circumstances	Apr 11 6.8.4
First Tier Tribunal (TC00985): <i>Bridges Cleaning and Hygiene Services Ltd</i>	No reasonable excuse for company which was regularly a few days late	Apr 11 6.8.3
First Tier Tribunal (TC00993): <i>Birmingham Hippodrome Theatre Trust Ltd</i>	Unjust enrichment defence applied to <i>Fleming</i> claim where input tax had been recovered after exempt supplies	Apr 11 6.4.2
First Tier Tribunal (TC00998): <i>D Doris (t/a Gardiners of Denny)</i>	HMRC officer could not justify revised split of consideration for spectacles and dispensing	Apr 11 2.8.3
First Tier Tribunal (TC00998): <i>NAJ Walley</i>	Costs were not associated with taxable business, so VAT not deductible	Apr 11 5.1.1
First Tier Tribunal (TC00998): <i>Next Group plc</i>	Attempt to zero-rate supply of mail order catalogues was not abusive, but the catalogues were not supplied for consideration	Apr 11 2.8.2
First Tier Tribunal (TC00999): <i>Vehicle Control Services Ltd</i>	Penalties collected by parking control company were consideration for VATable supply to landowner	Apr 11 2.1.2
First Tier Tribunal (TC01002): <i>Dental IT Ltd</i>	Misleading advice about required timing of electronic transfers was reasonable excuse	Apr 11 6.8.3
First Tier Tribunal (TC01003): <i>HC Motors Ltd</i>	Cap applied where returns submitted late to replace central assessments	Apr 11 6.4.3
First Tier Tribunal (TC01008): <i>Dr John H Smalley</i>	Activities did not constitute a business, so VAT not deductible	Apr 11 5.1.1
First Tier Tribunal (TC01014): <i>Kingfisher Events Ltd (in liquidation)</i>	Company claiming 100% of input tax on yacht must have applied the <i>Lennartz</i> approach	Apr 11 5.6.2

First Tier Tribunal (TC01015): <i>Annette Glen-Jones (t/a Sophisticuts)</i>	Rental of basement of hairdressing salon was not exempt	Apr 11 3.1.2
First Tier Tribunal (TC01019): <i>Euro Quest Trading Ltd</i>	Director held to have known of connection to MTIC fraud	Apr 11 5.8.1
First Tier Tribunal (TC1020): <i>Van-Lauren G Welds Ltd</i>	Car was available for private use; no “legitimate expectation” of deduction	Apr 11 5.4.1
First Tier Tribunal (TC01021): <i>Enviroengineering Ltd</i>	Company had no evidence that inputs had been paid for, so VAT not allowed	Apr 11 5.8.2
First Tier Tribunal (TC01022): <i>Mayfair Executive Ltd</i>	Due diligence appeared to be a smokescreen in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC01024): <i>Abbeytrust Homes Ltd</i>	Retrospective planning commission could not justify zero-rating	Apr 11 3.3.4
First Tier Tribunal (TC01027): <i>Rocco Mana Ltd (t/a Spearmint Rhino Lounge)</i>	Not having a postbox was not an excuse for late filing and payment	Apr 11 6.8.3
First Tier Tribunal (TC01028): <i>Made to Measure</i>	Massage mattresses not solely suitable for handicapped persons	Apr 11 2.4.5
First Tier Tribunal (TC01037): <i>Kaizen Search Ltd</i>	“Proportionality” defence considered and rejected	Jul 11 6.8.3
First Tier Tribunal (TC01040): <i>Codicote Quarry Ltd</i>	15% surcharges confirmed	Jul 11 6.8.3
First Tier Tribunal (TC01045): <i>Auko Ltd</i>	Trader paid VAT in two lumps, both late – no excuses	Jul 11 6.8.3
First Tier Tribunal (TC01060): <i>Rosanna Jayne Gordon</i>	Assessments from 2000 were upheld in spite of HMRC apparently not pursuing them for some years	Jul 11 6.7.1
First Tier Tribunal (TC01070): <i>Alan Rue (formerly t/a Hermitage Clean Care)</i>	Not possible to argue about liabilities from 1990s – no appealable matter	Jul 11 6.8.12
First Tier Tribunal (TC01072): <i>Robert Ward t/a WPS Electrics</i>	15% surcharge confirmed: excuses were only ignorance and insufficiency of funds	Jul 11 6.8.3
First Tier Tribunal (TC01081): <i>David Finnamore t/a Hanbridge Storage Services</i>	Container used for storage was incidental to the letting of the land it stood on: exemption applied	Jul 11 3.1.1
First Tier Tribunal (TC01087): <i>Wai Ho Takeaway</i>	s.67 penalty on acquisition of TOGC confirmed	Jul 11 6.8.4
First Tier Tribunal (TC01094): <i>Queen Mary, University of London</i>	Leaseback was in reality a supply of equipment, not land, but could not qualify for partial zero-rating	Jul 11 2.8.1
First Tier Tribunal (TC01095): <i>Singh & Singh Ltd</i>	Appeal against notice to deposit security fails	Jul 11 6.9.9

First Tier Tribunal (TC01102): <i>Digital Solutions Technology Ltd</i>	Absence of employee not an excuse for late payment	Jul 11 6.8.3
First Tier Tribunal (TC01104): <i>Leonards Solicitors Ltd</i>	Five successive late payments – no excuses	Jul 11 6.8.3
First Tier Tribunal (TC01113): <i>Digitop Ltd</i>	15% penalty held not to be disproportionate in the circumstances	Jul 11 6.8.3
First Tier Tribunal (TC01120): <i>Dingle Clark</i>	Barrister settling VAT in cash at Bank of England had reasonable expectation that funds were in time	Jul 11 6.8.3
First Tier Tribunal (TC01136): <i>MTS Recovery & Repairs Ltd</i>	Harshness of penalty and shortage of funds not excuses	Jul 11 6.8.3
First Tier Tribunal (TC01137): <i>Mill Lane Engineering (Aldershot) Ltd</i>	Late payment of instalments did not constitute excuse	Jul 11 6.8.3
First Tier Tribunal (TC01138): <i>Atlantic Electronics Ltd</i>	Dispute about costs rules on transition over 1 April 2009	Jul 11 6.8.6
First Tier Tribunal (TC01155): <i>Eastwell Manor Ltd</i>	“Disproportionate” argument considered in detail but not allowed	Jul 11 6.8.3
First Tier Tribunal (TC01156): <i>Ann Hood</i>	Several different businesses all fell under the same registration	Jul 11 6.2.2
First Tier Tribunal (TC01158): <i>E&P Painting Contractors Ltd</i>	No excuses for late payment	Jul 11 6.8.3
First Tier Tribunal (TC01158): <i>Luxottica (UK) Ltd</i>	£10m typing error leading to bank rejection of payment not an excuse	Jul 11 6.8.3
First Tier Tribunal (TC01159): <i>TPH Developments Ltd</i>	Builder was allowed to appeal out of time	Jul 11 6.8.5
First Tier Tribunal (TC01160): <i>IS Jennings (no.2)</i>	DIY claimant was not required to hold proper VAT invoices	Jul 11 3.4.1
First Tier Tribunal (TC01166): <i>North Cooling Ltd</i>	Bank holidays and bereavement not accepted as excuses	Jul 11 6.8.3
First Tier Tribunal (TC01169): <i>Bradgate Containers Ltd</i>	Company was negligent in relation to breaches of IPR rules, but was not the person liable for the customs debt	Jul 11 4.3.3
First Tier Tribunal (TC01173): <i>M Cudworth (t/a Cudworth of Norton)</i>	Travelling salesman could not reclaim all VAT on goods sold abroad because of the deemed despatch at cost	Jul 11 4.3.2
First Tier Tribunal (TC01175): <i>Atlantic Electronics Ltd</i>	Admissibility of evidence in MTIC case considered	Jul 11 6.8.7
First Tier Tribunal (TC01179): <i>D & E Sherratt</i>	Planning conditions meant house was not a dwelling	Jul 11 3.4.2
First Tier Tribunal (TC01181): <i>Greystone International Ltd</i>	Uncommercial trade suggested directors knew about MTIC fraud	Jul 11 5.8.5
First Tier Tribunal (TC01187): <i>McMullen Holdings Ltd</i>	Company’s evidence that VAT 1 had been lost by HMRC was accepted: s.67 penalty quashed	Jul 11 6.8.4

First Tier Tribunal (TC01188): <i>Active Infotech Ltd</i>	Tribunal believed directors were party to fraud in contra-trading case	Jul 11 5.8.5
First Tier Tribunal (TC01189): <i>Value Catering and others</i>	Company supplied food in the course of catering	Jul 11 2.4.1
First Tier Tribunal (TC01199): <i>ADM Glass Ltd</i>	Failure to understand electronic payments deadline for second successive quarter was not an excuse	Jul 11 6.8.3
First Tier Tribunal (TC01201): <i>Babergh District Council</i>	Allocation of council's s.33 capping case to "complex" track	Jul 11 6.8.8
First Tier Tribunal (TC01205): <i>EG Harrison</i>	Individual was not running shooting syndicates as a business	Jul 11 2.1.4
First Tier Tribunal (TC01207): <i>Mrs R Holmes</i>	Nutritionalist was providing healthcare, not education	Jul 11 2.3.7
First Tier Tribunal (TC01210): <i>Paymex Ltd</i>	Insolvency practitioner was exempt as providing "negotiation concerning debts" and not debt collection	Jul 11 2.3.5
First Tier Tribunal (TC01212): <i>Corporate Synergy International (in liquidation)</i>	Delay was too great to allow company to bring appeal out of time	Jul 11 6.8.5
First Tier Tribunal (TC01213): <i>Flashpoint Technology Ltd</i>	Directors failed to ask important questions: they ought to have known about MTIC fraud	Jul 11 5.8.5
First Tier Tribunal (TC01214): <i>The Bridport and West Dorset Golf Club Ltd</i>	UK rules on sporting exemption were not in compliance with the Directive	Jul 11 2.3.9
First Tier Tribunal (TC1069): <i>Reed Employment Ltd</i>	Employment agency was only liable on its commission, not on the full amount received from clients; but unjust enrichment prevented some of the claim succeeding	Jul 11 2.9.1
First Tier Tribunal (TC1069): <i>Wheeled Sports 4 Hereford Ltd</i>	Skate park was not a "building"	Jul 11 3.3.1
First Tier Tribunal (TC1148): <i>Sally Moher t/a Premier Dental Agency</i>	Temporary dental nurses were a taxable supply of staff, not an exempt supply of services	Jul 11 2.9.2
First Tier Tribunal (TC1154): <i>Hellesdon Leather and Cloth Co Ltd</i>	Car was available for private use; some other expenses allowed	Jul 11 5.4.1
First-Tier Tribunal (TC01031): <i>Mynt Ltd</i>	Directors knew or ought to have known about MTIC fraud	Jul 11 5.8.5
First-Tier Tribunal (TC01047): <i>AI Construction (Derby) Ltd</i>	Input tax claim failed because evidence was unsatisfactory	Jul 11 5.8.2
First-Tier Tribunal (TC01058): <i>Khan Tandoori II & Khan Tandoori (NW) Ltd</i>	Registration liability following acquisition of TOGC confirmed	Jul 11 6.2.3

First-Tier Tribunal (TC01082): <i>Total Distribution Ltd</i>	Due diligence on mobile phones carried out after the event; trader ought to have known about MTIC fraud	Jul 11 5.8.5
First-Tier Tribunal (TC01114): <i>3 Deandrake Ltd</i>	No other reasonable explanation for transactions apart from MTIC fraud	Jul 11 5.8.5
First-Tier Tribunal (TC01117): <i>James Yarlett t/a Beanies-by-Night and t/a J Y Electricals</i>	Electrician also ran restaurant as a sole trader and was therefore liable to output tax on all receipts	Jul 11 6.2.1
First-Tier Tribunal (TC01119): <i>Network Euro Ltd (in liquidation)</i>	MTIC fraud dismantled by Judge Mosedale	Jul 11 5.8.5
First-Tier Tribunal (TC01127): <i>Sceptre Services</i>	Legitimate expectation of MTIC repayment rejected	Jul 11 5.8.5
First-Tier Tribunal (TC01128): <i>3 Net Media Group</i>	Input tax refused on acquisition of goods in a TOGC	Jul 11 5.8.1
First-Tier Tribunal (TC01144): <i>Grattan plc (no.2)</i>	First Tier accepts HMRC have right to appeal to Upper Tribunal about reference to ECJ on compound interest	Jul 11 6.4.1
First-Tier Tribunal (TC01177): <i>Irene Middleton t/a Freshfields</i>	EDR fixed on voluntary registration could not be changed later	Jul 11 6.2.4
First-Tier Tribunal (TC01209): <i>A Noor</i>	Trader had legitimate expectation of recovering pre-registration VAT after call to Advice Line	Jul 11 5.8.3

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>Tax Adviser June 2011</i>	Issues for pub chains selling pubs to tenants or developers for conversion	Jul 11 3.5.1
<i>Taxation 13 January 2011</i>	Reader's Query about date of joining FRS	Apr 11 6.3.2
<i>Taxation 20 January 2011</i>	Article about education exemption, in particular difference in treatment of companies and individuals	Apr 11 2.3.8
<i>Taxation 20 January 2011</i>	Reader's query about charity selling DVDs overseas	Apr 11 2.11.1
<i>Taxation, 27 January 2011</i>	Article about client's experience of going through appeals process	Apr 11 6.3.1
<i>Taxation, 3 February 2011</i>	Article about technical issues in appeal about FRS and bank interest	Apr 11 6.3.1
<i>Taxation 3 February 2011</i>	Problem of chain of supply for input tax on building considered	Apr 11 3.2.4
<i>Taxation 10 February 2011</i>	Article about revocation of option to tax	Apr 11 3.5.1
<i>Taxation 17 February 2011</i>	Review of early experience of new penalty rules	Apr 11 6.8.9
<i>Taxation 24 February 2011</i>	Discussion of cycle-to-work scheme	Apr 11 2.12.3
<i>Taxation 3 March 2011</i>	Reader's Query about deduction of input tax on personalised numberplates	Apr 11 5.4.3
<i>Taxation 10 March 2011</i>	Article about difficulties obtaining a clearance application	Apr 11 6.9.6
<i>Taxation 17 March 2011</i>	Reader's Query about registration rules and supplies to foreign charity	Apr 11 6.2.3
<i>Taxation 24 March 2011</i>	Review of reverse charge rules	Apr 11 4.2.3
<i>Taxation 31 March 2011</i>	Reader's Query about recovering input tax in relation to cash payment to builder subsequently investigated by HMRC	Apr 11 5.8.4
<i>Taxation 6 April 2011</i>	VAT measures in the Budget considered	Jul 11 4.3.5
<i>Taxation 7 April 2011</i>	Reader's query about disapplication of option on letting to charity	Jul 11 3.2.1
<i>Taxation 14 April 2011</i>	Complex project for development of a taxpayer's main residence examined	Jul 11 3.3.2
<i>Taxation 28 April 2011</i>	Problems of dealing with fixed assets under the FRS	Jul 11 6.3.1

<i>Taxation, 29 April 2011</i>	Reader's query about direct tax implications of VAT recovery	Jul 11 6.4.2
<i>Taxation 18 May 2011</i>	Reader's query about Swedish architect designing UK homes	Jul 11 4.2.1
<i>Taxation 26 May 2011</i>	Problems for partially exempt businesses	Jul 11 5.3.5
<i>Taxation 16 June 2011</i>	Reader's query about possibility of changing an EDR once agreed	Jul 11 6.2.6
<i>Taxation 30 June 2011</i>	Recent case law on food and catering examined	Jul 11 2.4.2
<i>Taxation 30 June 2011</i>	Reader's query about publican and separate business selling food and beer separately for VAT	Jul 11 6.2.6
<i>TAXline February 2011</i>	Article suggesting practical ways of improving partial exemption recovery	Apr 11 5.3.4
<i>TAXline March 2011</i>	Article about dealing with problems with HMRC	Apr 11 6.9.14

11. Lectures

2.1 Scope of VAT

Public Bodies	2.1.1	Apr 11
Parking Charges	2.1.2	Apr 11
Land Sales	2.1.1	Jul 11
Scope of VAT	2.1.2 – 2.1.3	Jul 11
Another Lord Fisher	2.1.4	Jul 11

2.2 Disbursements

Disbursements and Medical Records	2.2.1	Apr 11
-----------------------------------	-------	--------

2.3 Exemptions

Debt Collection	2.3.4	Apr 11
Trade Association	2.3.9	Apr 11
Financial Services Review	2.3.1 – 2.3.4, 2.3.6	Jul 11
Negotiation and Debt Collection	2.3.5	Jul 11
Tuition or Healthcare?	2.3.7	Jul 11
Sporting Victory	2.3.9	Jul 11
Cost Sharing Consultation	2.3.10	Jul 11

2.4 Zero-rating

Human Food and Ferret Food	2.4.1 – 2.4.3	Apr 11
Catering Claims	2.4.1 – 2.4.2	Jul 11

2.8 Compound and multiple supplies

Land and Services	2.8.1	Apr 11
Mail Order Catalogues	2.8.2	Apr 11
Apportionment of Consideration	2.8.3	Apr 11
Lease and Leaseback for CAs	2.8.1	Jul 11
Supply Splitting	2.8.3	Jul 11

2.9 Agency

Temp Workers	2.9.1	Jul 11
Dental Nurses	2.9.2	Jul 11

2.12 Other supply problems

HMRC Toolkits: Output Tax and PE	2.12.2, 5.3.1	Apr 11
Stock-in-trade Cars	2.12.1	Jul 11

3.1 Exemption for land

No Abuse in Land and Building Plan	3.1.1	Apr 11
No Licence to Occupy	3.1.2	Apr 11
Storage Facilities or Land?	3.1.1	Jul 11

3.2 Option to tax

Belated Option	3.2.1	Apr 11
----------------	-------	--------

3.3 Builders and developers

Developers and Builders	3.3.1 – 3.3.4	Apr 11
What is a Building?	3.3.1	Jul 11

3.4 Input tax claims on land

DIY Claims	3.4.1 – 3.4.2	Jul 11
------------	---------------	--------

4.3 International goods

International Supplies of Goods	4.3.1 – 4.3.2	Apr 11
International Goods	4.3.1 – 4.3.3	Jul 11

4.4 European rules

New Implementing Regulation	4.4.1	Apr 11
-----------------------------	-------	--------

4.5 8th and 13th Directive claims

13th Directive Claim Succeeds	4.5.1	Jul 11
-------------------------------	-------	--------

5.1 Economic activity

Economic Activity	5.1.1 – 5.1.2	Apr 11
Takeover Costs	5.1.1	Jul 11

5.3 Partial exemption

Failed Planning	5.3.2	Jul 11
-----------------	-------	--------

5.4 Cars

Car Available for Private Use	5.4.1	Apr 11
-------------------------------	-------	--------

5.5 Business entertainment

Foreign Customers	5.5.1	Jul 11
-------------------	-------	--------

5.6 Non-business use of supplies

Lennartz on a Yacht	5.6.2	Apr 11
---------------------	-------	--------

5.7 Bad debt relief

Bad Debts	5.7.1	Apr 11
-----------	-------	--------

5.8 Other input tax problems

Carousels Again	5.8.1	Apr 11
Other Input Tax Problems	5.8.2, 5.8.4	Apr 11
Pre-Registration Tax	5.8.3, 6.2.4	Jul 11
Carousels	5.8.5	Jul 11

6.1 Group registration

Grouping Concession	6.1.1	Apr 11
---------------------	-------	--------

6.2 Other registration issues

Registration Rules	6.2.1 – 6.2.3	Apr 11
Two Businesses, One Registration	6.2.1	Jul 11

6.3 Returns and payments

Interest a Business Receipt?	6.3.1	Apr 11
Taking an Appeal to Tribunal	6.3.1	Apr 11
More Flat Rate Problems	6.3.2	Apr 11
Payments and Returns	6.3.3 – 6.3.6	Apr 11

6.4 Repayment claims

References on Interest	6.4.1	Apr 11
Exemption and Repayment	6.4.2	Apr 11
Capping and Timing	6.4.3	Apr 11
Compound Interest	6.4.1	Jul 11
Direct Tax on VAT Refunds	6.4.2	Jul 11

6.7 Assessments

Extrapolation and Best Judgement	6.7.2	Apr 11
----------------------------------	-------	--------

6.8 Penalties and appeals

Appeal Points	6.8.1 – 2, 6.8.6 – 10	Apr 11
Surcharge Appeals	6.8.3	Apr 11
Other Penalty Appeals	6.8.4 – 6.8.5	Apr 11
Delayed Tax	6.8.1	Jul 11
Defaults	6.8.3	Jul 11

6.9 Other administration

Avoidance and Evasion	6.9.2, 6.9.7 – 8	Apr 11
Compliance Processes	6.9.1 – 6.9.2	Jul 11