

VAT UPDATE 2014/15

INDEX

**Covering quarterly updates
April and July 2014**

VAT Update July 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.

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<i>Revenue & Customs Brief 21/2014</i>	Guidance on extension of zero rating of prescribing medicines	July 14 2.4.1
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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
www.gov.uk/government/publications/impact-of-the-option-to-tax-measure	Research report to assess the impact of the option to tax	July 14 3.2.2
www.gov.uk/government/uploads/system/uploads/attachment_data/file/320780/VAT_prompt_payment_consultation.pdf	Consultation on changes to the VAT treatment of prompt payment discounts	July 14 2.7.1
www.gov.uk/government/uploads/system/uploads/attachment_data/file/313987/Promoters_of_Tax_Avoidance_Schemes_Guidance_v1_0.pdf	Information about new regime for high-risk promoters of tax avoidance schemes	July 14 6.9.2

2 Statute and other Parliamentary material

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<i>SI 2014/548</i>	Adjustment to a manufacturer's output	Apr 14 2.7.3

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<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
<i>SI 2014/1111</i>	Extension of zero rating of prescribing medicines	July 14 2.4.1
<i>SI 2014/1112</i>	“Combined authorities” added to s.33 VATA 1994 bodies	July 14 5.8.5
<i>SI 2014/1458</i>	New reverse charge for wholesale trading in gas and electricity implemented	July 14 2.12.4
<i>SI 2014/1497</i>	New reverse charge for wholesale trading in gas and electricity implemented	July 14 2.12.1
<i>SI 2014/Draft</i>	Legislation proposed to correct the anomalous decision on appeal time limits in <i>Scanwell Freight Services Ltd</i> (TC03246)	July 14 6.8.7

3 Other UK official material

http://tinyurl.com/pn8w3px	HMRC update for those currently registered on special scheme for e-traders about MOSS in Jan 2015	July 14 4.1.1
http://www.citysolicitors.org.uk/	Suggestions by lawyers on improvements to VAT system	July 14 6.9.3
http://www.hmrc.gov.uk/cars/fuel_company_cars.htm	Fuel-only advisory mileage rates	July 14 5.8.6
http://www.hmrc.gov.uk/news/one-stop-shop.pdf	Detailed HMRC guide to the place of supply of digital services and mini one-stop-shop	July 14 4.1.1
https://www.gov.uk/government/consultations/assistance-with-electronic-filing-of-vat-returns	Responses to consultation on alternatives to online filing of VAT returns	July 14 6.3.1
https://www.gov.uk/government/consultations/direct-recovery-of-debts	Consultation on new powers to collect unpaid tax directly from debtors' bank accounts	July 14 6.9.1
www.gov.uk/government/consultations/raising-the-stakes-on-tax-avoidance	Proposals to clamp down on promoters of high risk avoidance schemes	Apr 14 6.9.3
www.gov.uk/government/consultations/vat-treatment-of-refunds-made-by-	Adjustment to a manufacturer's output tax where a refund is given	Apr 14 2.7.3

<i>manufacturers</i>		
www.gov.uk/government/news/28m-mobile-phone-vat-fraudsters-jailed	Four men prosecuted for involvement in MTIC fraud	July 14 6.9.5
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

CJEU (A-G) (Case C-219/13): <i>K Oy</i>	Opinion that e-books could be treated differently from printed books	July 14 2.4.4
CJEU (A-G) (Case C-605/12): <i>Welmory Sp. z o.o. v Dyrektor Izby Skarbowej w Gdańsku</i>	A-G opinion gives Cypriot company operating a Polish website a fixed establishment in Poland, in spite of not owning human and technical resources there	July 14 4.2.2
CJEU (A-G) (Case C-7/13): <i>Skandia America Corporation</i>	A-G considers implications of a branch of an American company situated in Sweden: intra-group transactions and with head office	July 14 4.4.6
CJEU (A-G) (Case C-92/13): <i>Gemeente 's-Hertogenbosch v Staatssecretaris van Financiën</i>	Consideration of self-supply of land by local authority	July 14 4.4.4

CJEU (Application) (Case C-114/14): <i>Commission v Sweden</i>	Commission takes proceedings about exemption of postage stamps	July 14 4.4.9
CJEU (Application) (Case C-161/14): <i>Commission v UK</i>	Commission is taking proceedings against UK over lower rate application to installation of energy-saving materials	July 14 2.5.2
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 337/13): <i>Almos Agrarkulkereskedelmi Kft v Nemzeti Ado-es Vamhivatal Kozep-magyarorszagi Regionalis Ado Foigazgatosaga</i>	CJEU considers implementation of art.90 where there is also a derogation in place	July 14 4.4.5
CJEU (Case C-107/13): <i>'FIRIN' OOD v Direktsia 'Obzhalvane i danachno-osiguritelna 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 Cataluna</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
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 Mititsa 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</i>	Taxis and minicabs are different and	Apr 14 4.4.8

<i>Logistik and Oertel</i>	can be taxed at different rates	
CJEU (Case C-461/12): <i>Granton Advertising BV v Inspecteur van de Belastingdienst Haaglanden/kantoor Den Haag</i>	Discount cards were not financial instruments or payment instruments so their issue did not qualify for an exemption	July 14 2.3.1
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-108/14): <i>Beteiligungsgesellschaft Larentia + Minerva mbH & Co. KG v Finanzamt Nordenham</i>	Questions about input tax apportionment in groups, and about possibly grouping partnerships	July 14 4.4.8
CJEU (Reference) (Case C-111/14): <i>‘GST — Sarviz AG Germania’ v Direktor na direksia ‘Obzhalvane i danachno-osiguritelna praktika’ Plovdiv pri Tsentralno upravlenie na NAP</i>	Questions about correcting wrong application of reverse charge	July 14 4.4.10
CJEU (Reference) (Case C-123/14): <i>Itales</i>	Questions about legality of input tax restrictions in Bulgaria	July 14 4.4.7
CJEU (Reference) (Case C-128/14): <i>Staatssecretaris van Financiën v Het Oudeland Beheer BV</i>	Questions about valuation of land on self-supply	July 14 4.4.11
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-174/14): <i>Saudaçor — Sociedade Gestora de Recursos e Equipamentos de Saúde dos Açores S.A. v Fazenda Pública</i>	Questions about status of a limited company owned by a public authority carrying out delegated functions	July 14 4.4.14
CJEU (Reference) (Case C-187/14): <i>Skatteministeriet / DSV Road A/S</i>	Question about import VAT incurred by freight forwarder	July 14 4.4.13
CJEU (Reference) (Case C-209/14): <i>NLB Leasing d.o.o./République de Slovénie – Ministrstvo za finance</i>	Questions about repossession of property under lease and subsequent sale	July 14 4.4.12
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</i>	Question referred about treatment of warranties	Apr 14 2.3.1

<i>publiques, Mapfre Warranty SpA v Mapfre asistencia compania internacional de seguros y reaseguros, Directeur général des finances publiques</i>		
CJEU (Reference) (Case C-590/13): <i>Idexx Laboratoires Italia srl v Agenzia delle Entrate</i>	Reference about operation of <i>Ecotrade</i> principle that reverse charge must allow matching deduction	Apr 14 4.4.7
CJEU (Reference) (Case C-594/13) “go fair” <i>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

<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/how_vat_works/telecom/one-stop_add_guidelines_en.pdf</i>	Commission guidelines on audit procedures for the MOSS	July 14 4.1.1
<i>ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/com(2014)380_en.pdf</i>	Commission report to Council on POSMOSS	July 14 4.1.2
<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>ec.europa.eu/taxation_customs/taxation/vat/key_documents/expert_group/index_en.htm</i>	Commission issues proposals for definitive VAT system to be introduced by 2019	July 14 4.4.2

http://ec.europa.eu/taxation_customs/index_en.htm	Guidelines for dealing with small postal imports	July 14 4.3.1
http://europa.eu/rapid/press-release_IP-14-121_en.htm	Proposal to negotiate with Russia and Norway for stronger cooperation on administrative arrangements to prevent VAT fraud	Apr 14 4.4.3
http://www.oecd.org/tax/discussion-draft-action-1-tax-challenges-digital-economy.htm	Discussion draft on the tax challenges of the digital economy	Apr 14 4.4.5
IP/14/604; ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/good_governance_matters/digital/report_digital_economy.pdf	Expert group on taxing the digital economy publishes its report	July 14 4.4.3
taxud.c.1(2014)1870542 – 798	Guidelines for dealing with small postal imports	July 14 4.3.1
www.europarl.europa.eu/sides/getDoc.do?pubRef=-%2f%2fEP%2f%2fTEXT%2bIM-PRESS%2b20140317IPR39133%2b0%2bDOC%2bXML%2bV0%2f%2fEN&language=EN	Measures against budget fraud	Apr 14 4.4.3
www.oecd.org/ctp/comments-received-tax-challenges-digital-economy.pdf	Comments received in response to its request for input on the tax challenges of the digital economy	Apr 14 4.4.5
www.oecd.org/ctp/consumption/state-ment-of-outcomes-on-vat-gst-guidelines.pdf	New OECD guidelines for cross-border transactions	July 14 4.4.1

6 Case law: Supreme Court

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
Supreme Court: <i>R v Ahmad and another; R v Fields and others</i>	Lower courts' view of confiscation orders was too harsh – liability had to be apportioned between offenders	July 14 6.9.5

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Birmingham Hippodrome Theatre Trust Ltd v HMRC</i>	Confirmation that HMRC could offset overclaimed input tax against overpaid output tax from a different period, if arising from the same error	July 14 6.4.4
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>HMRC v British Telecommunications plc</i>	Bad debt relief was fairly subject to cap from 1997 onwards, and <i>Fleming</i> window did not apply	July 14 5.7.1

Court of Appeal: <i>Marcus Webb Golf Professional v HMRC</i>	Final dismissal of claim about fiscal distortion through different treatment of employed and self-employed teachers	July 14 2.3.3
Court of Appeal: <i>R v Pershad</i>	Barrister's conviction for cheating the public revenue was confirmed	July 14 6.9.5
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
Court of Appeal: <i>Sub One Ltd (t/a Subway) (in Liquidation) v HMRC</i>	CA confirms correctness of UT's interpretation of test and application to facts in case about hot takeaways	July 14 2.4.1

8 Case law: High Court/Upper Tribunal

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
High Court: <i>HMRC v Winnington Networks Ltd and another company</i>	HMRC justified in applying for immediate appointment of liquidator	July 14 6.9.4
High Court: <i>Littlewoods Retail Ltd and others v HMRC</i>	High Court decides that s.78 interest is not an adequate remedy, so awards £1.2bn to taxpayer in compound interest	July 14 6.4.1
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>First Class Communications Ltd v HMRC</i>	Procedural decisions of FTT in MTIC appeal were not flawed	July 14 6.8.10
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</i>	Catering supplies were part of exempt	Apr 14 2.3.6

<i>Brockenhurst College</i>	education	
Upper Tribunal: <i>HMRC v Colaingrove Ltd</i>	UT corrects FTT's application of the test for "removable contents" in a caravan	July 14 2.4.3
Upper Tribunal: <i>HMRC v Earlsferry Thistle Golf Club</i>	Tribunals were wrong place to consider direct repayment claim against HMRC by recipient of supply	July 14 6.4.6
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>HMRC v Pinevale Ltd</i>	FTT had been wrong to allow lower rating of installation of insulated roof: only insulation of existing roof qualified	July 14 2.5.1
Upper Tribunal: <i>HMRC v Roger Skinner Ltd</i>	FTT decision that food for dogs was zero rated was upheld	July 14 2.4.5
Upper Tribunal: <i>Lifeline Europe Ltd v HMRC</i>	Appeal dismissed in MTIC case	July 14 5.8.4
Upper Tribunal: <i>Mercedes-Benz Financial Services UK Ltd v HMRC</i>	FTT decision on extent of hire purchase overturned: transfer of ownership had to be the normal outcome, not a normal outcome	July 14 2.12.2
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
Upper Tribunal: <i>Universal Enterprises (EU) Ltd and others v HMRC</i>	MTIC appeal rejected	Apr 14 5.8.2

9 Case law: First Tier Tribunal

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
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 legal costs awarded against company	Apr 14 5.2.1
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</i>	Application to appeal out of time rejected after appeal struck out for no	Apr 14 6.8.6

<i>Challenge</i>	prospect of success	
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
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>Cygnat 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</i>	Argument about assessment made to	Apr 14 6.7.2

<i>Pia & Sons</i>	best judgement	
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
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): <i>Skyview Ballooning Ltd</i>	Balloon ride vouchers were taxable on redemption, not issue	Apr 14 2.12.1
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
First-Tier Tribunal (TC03311): <i>Avon Cosmetics Ltd</i>	FTT decides Sch.6 para.2 creates unjustifiable problems in relation to demonstration items: questions will be referred to CJEU	July 14 2.6.1
First-Tier Tribunal (TC03315): <i>Woking Museum Arts and Crafts Centre</i>	Charity supplied services for consideration to local authority and was therefore eligible for registration and input tax recovery	July 14 2.1.1
First-Tier Tribunal (TC03408): <i>Astral Marine Services Ltd</i>	Casinos on ferries could be fixed establishments, but gaming machines were not	July 14 4.2.1
First-Tier Tribunal (TC03416): <i>Intekx Ltd</i>	Appeal dismissed in MTIC case	July 14 5.8.4

First-Tier Tribunal (TC03433): <i>Space Maker Storage 2 Ltd (in liquidation)</i>	Procedure considered where the affairs of a company in liquidation and its directors are inextricably linked	July 14 6.8.10
First-Tier Tribunal (TC03437): <i>Meridian Defence & Security Ltd</i>	Trader could not appeal against misdeclaration penalties after agreeing the underlying assessments	July 14 6.8.5
First-Tier Tribunal (TC03442): <i>Whyte Harte Hotel Bletchingley Ltd</i>	Appeal against security notice dismissed	July 14 6.9.7
First-Tier Tribunal (TC03444): <i>Salah Mohamed Hussein t/a Eastern Orbit</i>	Dishonesty penalty confirmed for part of period, but HMRC's assumption of "continuity" rejected for the earlier part	July 14 6.8.3
First-Tier Tribunal (TC03445): <i>Roald Dahl Museum and Story Centre</i>	Costs of museum design were linked to a book sold in the souvenir shop, so they were residual	July 14 5.3.1
First-Tier Tribunal (TC03446): <i>Miller Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03447): <i>Omnific Designs Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03450): <i>Standard Chartered plc</i>	FTT agreed with HMRC that representative member on whose return overpaid VAT appeared was entitled to a <i>Fleming</i> claim	July 14 6.4.2
First-Tier Tribunal (TC03453): <i>Fairford Group Ltd PLC (in liquidation)</i>	FTT refused to strike out parts of a MTIC appellant's case – only UT could establish such a novel principle	July 14 6.8.10
First-Tier Tribunal (TC03454): <i>Jack Wilson</i>	Unwritten permission accepted as validating project for DIY claim	July 14 3.4.1
First-Tier Tribunal (TC03455): <i>Turgat Karandal</i>	Trader failed to displace HMRC's decision that compulsory registration applied	July 14 6.2.1
First-Tier Tribunal (TC03457): <i>O'Brien Contractors Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03458): <i>Thomas Motors Ltd</i>	Clawback of part of <i>Fleming</i> claim confirmed	July 14 6.4.5
First-Tier Tribunal (TC03460): <i>Trapps Cellars Ltd</i>	Appellants objections to award of costs to HMRC were rejected	July 14 6.8.9
First-Tier Tribunal (TC03461): <i>MG Rover Group Ltd</i>	FTT held that <i>Fleming</i> claim was due to the company that made the supplies on which VAT was overpaid, not the representative member at that time	July 14 6.4.2
First-Tier Tribunal (TC03462): <i>Prested Hall Ltd</i>	Terminal illness of bookkeeper's husband was reasonable excuse for one late filing/payment, but not all	July 14 6.8.1

First-Tier Tribunal (TC03463): <i>Rocket Leisure Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03467): <i>Eurolet LLP</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03470): <i>Peter Montique & Lisa Morton t/a Spar Convenience</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03472): <i>K W Hadleigh Ltd</i>	Appeal against notice to file online after April 2012 struck out as not appealable	July 14 6.8.12
First-Tier Tribunal (TC03473): <i>Dazmonda Ltd t/a Sugar & Spice</i>	Adult entertainment club made a single supply to dancers, none of which was exempt	July 14 2.8.1
First-Tier Tribunal (TC03475): <i>Excip Ltd</i>	Decision to refuse Simplified Import VAT Accounting was not unreasonable	July 14 4.3.5
First-Tier Tribunal (TC03478): <i>Estates and Law Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03479): <i>Sandford Promenade Hotel</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03480): <i>Phillip Neil Petchey</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03488): <i>General Healthcare Group Ltd</i>	FTT could not unbind a follower in a lead case – only the UT could do this	July 14 6.8.10
First-Tier Tribunal (TC03490): <i>Trinity Mirror plc</i>	Surcharge of £70,000 at 2% held to be disproportionate	July 14 6.8.1
First-Tier Tribunal (TC03493): <i>Roger Frederick Lafferty</i>	Taxi firm acted as drivers' agent in collecting money from account customers	July 14 2.9.1
First-Tier Tribunal (TC03496): <i>Liberty Scaffolding Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03497): <i>C A Dobney</i>	Input tax denied on purchases of sub-contract labour	July 14 5.8.1
First-Tier Tribunal (TC03500): <i>Memduh Ermis</i>	Trader had acted dishonestly: s.60 penalty confirmed	July 14 6.8.3
First-Tier Tribunal (TC03504): <i>MIM Construction (a firm)</i>	Works to individually protected outbuildings qualified for zero rating	July 14 3.3.6
First-Tier Tribunal (TC03506): <i>EMJ Telecommunications Ltd</i>	Appeal dismissed in MTIC case	July 14 5.8.4
First-Tier Tribunal (TC03506): <i>Ian Nadin t/a In 2 Trucking & Waste Recycling</i>	Input tax denied on purchases of scrap metal	July 14 5.8.2
First-Tier Tribunal (TC03510): <i>Atlantic Interiors Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2

First-Tier Tribunal (TC03517): <i>Addisons Solicitors</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03519): <i>Peter Sargeant t/a Panther Crane Services</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03522): <i>Nadine Cherry</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03527): <i>Crescent of Cambridge Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03528): <i>GSM Intertrade Ltd</i>	Appeal dismissed in MTIC case	July 14 5.8.4
First-Tier Tribunal (TC03532): <i>Compass Contract Services UK Ltd</i>	HMRC's failure to respond to an "unless" order led to them being disbarred from the proceedings	July 14 6.8.8
First-Tier Tribunal (TC03533): <i>Hurdalls</i>	Bad debt claim failed in respect of contingent consideration because due date for payment had not passed	July 14 5.7.2
First-Tier Tribunal (TC03534): <i>Reginald Wayment</i>	Exception to registration could not be claimed retrospectively	July 14 6.2.1
First-Tier Tribunal (TC03535): <i>Wrekin Landscapes Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03538): <i>Hassan Lal t/a Park Licensed Groceries</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03539): <i>Yellow on Black Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03540): <i>Hugh Harris Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03542): <i>Paragon Precision Engineering Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03543): <i>Lynette Shaw</i>	Replacement of faulty item was not the same item repaired for purposes of import VAT	July 14 4.3.2
First-Tier Tribunal (TC03544): <i>Dawn Owens t/a Bizar Hair Salon</i>	Notice of compulsory registration confirmed	July 14 6.7.2
First-Tier Tribunal (TC03546): <i>Infinity Holdings Ltd (in administration)</i>	Company did not appear to have sent bad debt claim to HMRC within time limits, so claim failed	July 14 5.7.2
First-Tier Tribunal (TC03551): <i>Apex Stores Ltd</i>	Store assessed for suppressing takings	July 14 6.7.3
First-Tier Tribunal (TC03553): <i>Wimpole Interiors Ltd</i>	Appeal struck out because appellant company had been liquidated before hearing	July 14 6.8.11
First-Tier Tribunal (TC03554): <i>Leigh Day (formerly Leigh Day & Co) (a</i>	Reg.38 could not be used to correct an overpayment of VAT arising from a	July 14 2.12.1

<i>firm)</i>	liability error	
First-Tier Tribunal (TC03556): <i>Paul Salter</i>	Previous use of building was residential: DIY claim failed	July 14 3.4.1
First-Tier Tribunal (TC03559): <i>Jaswant Singh Bhatt</i>	Trader's depression meant that "careless" scale was more appropriate for penalties than "deliberate"	July 14 6.8.6
First-Tier Tribunal (TC03560): <i>Kenan Guzel t/a Can Supermarket</i>	Store assessed for suppressing takings	July 14 6.7.3
First-Tier Tribunal (TC03563): <i>Pontardawe Inn Ltd</i>	Purchaser did not acquire totality of assets, so vendor was liable for CGS on exempt sale of property	July 14 2.12.3
First-Tier Tribunal (TC03564): <i>Contract Services (Millenium) Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03571): <i>Total House Solutions Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03573): <i>JP Glasby Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03576): <i>Igmusic Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03577): <i>SWJJ Ltd</i>	Input tax claim had to be correct or dishonest – penalty on "careless" scale could not be correct	July 14 6.8.6
First-Tier Tribunal (TC03578): <i>Iveco Ltd</i>	Claim for direct effect of Directive was not within s.80 so not capped	July 14 6.4.3
First-Tier Tribunal (TC03581): <i>Oriflame UK Ltd</i>	Sch.6 para.2 direction considered: separate charge for delivery should not be liable to output tax in addition to the retail price	July 14 2.6.2
First-Tier Tribunal (TC03582): <i>Residential Equities Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03585): <i>Whitefields Golf Club Ltd and related appeals</i>	FTT confirmed that information notices complied with the law and should be enforced, in spite of HMRC's questionable conduct	July 14 6.8.13
First-Tier Tribunal (TC03587): <i>Aaron Gubb</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03588): <i>Penrith Building Supplies Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03591): <i>Trade Finance Solutions & Outsourcing Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03593): <i>Trevor Starkes</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03594): <i>The Groundwork South Trust Ltd</i>	Expansion of charity's activities meant it had a reasonable excuse for	July 14 6.8.1

	default	
First-Tier Tribunal (TC03595): <i>Philip Thomas Jones & Partners</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03596): <i>Westoak Construction Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03599): <i>Peachy Productions (London) Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03602): <i>Prestige Developments (Park Homes) Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03603): <i>Magno Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03610): <i>London Cars Holdings Ltd</i>	Lack of evidence for trader's version meant HMRC's assessments could not be displaced	July 14 6.7.4
First-Tier Tribunal (TC03612): <i>CSDL Ltd t/a SAKS Hair & Beauty</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03613): <i>Lynx Comms Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03615): <i>Mr & Mrs Baldwin t/a Ventnor Towers Hotel</i>	FTT could not overturn the law: hotel supplies were made in the UK and were subject to VAT, in spite of HMRC's confused advice	July 14 4.2.4
First-Tier Tribunal (TC03616): <i>Umaad Butt</i>	Preliminary action for strike-out in appeal against s.60 penalty failed: substantive hearing to proceed	July 14 6.8.3
First-Tier Tribunal (TC03618): <i>Bukhara Restaurants Ltd</i>	Invoices lacked credibility required to support input tax claim	July 14 5.8.3
First-Tier Tribunal (TC03621): <i>Whitefields Golf Club Ltd and related appeals</i>	Information notices suspended while appellant applied for judicial review about HMRC's conduct	July 14 6.8.13
First-Tier Tribunal (TC03622): <i>BS Design & Management Ltd</i>	FTT was satisfied that a building had been demolished: new building qualified for zero rating	July 14 3.3.1
First-Tier Tribunal (TC03623): <i>Nicholas Brown</i>	Individual failed to convince FTT that renting space for boat should be exempt	July 14 3.1.1
First-Tier Tribunal (TC03624): <i>Amadeo Maria Gagliardio</i>	Confiscation of goods in transit from fraudulent American supplier to honest Italian customers could not be overturned	July 14 4.3.4
First-Tier Tribunal (TC03625): <i>Girma Mesfin</i>	Trader shown sympathy by FTT but reduced assessments confirmed as being to best judgement	July 14 6.7.5

First-Tier Tribunal (TC03631): <i>C G Steel Structures Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03632): <i>Henry Mark Righton</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03638): <i>Idess Ltd</i>	Assessment based on wrong FRS rate discharged: rate was appropriate	July 14 6.3.2
First-Tier Tribunal (TC03639): <i>Slide & Seek Ltd</i>	Company was not “state regulated” and did not provide welfare services, so did not qualify for exemption	July 14 2.3.4
First-Tier Tribunal (TC03644): <i>Suffolk Constabulary</i>	Appeal on s.33 VATA claim struck out because FTT did not have jurisdiction	July 14 6.8.12
First-Tier Tribunal (TC03645): <i>Itchen Sash Window Renovation Ltd</i>	Supplies of draught-stripping were in some cases separate from supplies of renovation of windows	July 14 2.5.1
First-Tier Tribunal (TC03647): <i>Moat Ventures Ltd</i>	Appeal against security notice dismissed	July 14 6.9.7
First-Tier Tribunal (TC03649): <i>Stephen Lee Allen</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03650): <i>Robert Conley and another</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03652): <i>Ical Fire Safety Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03655): <i>GPF Trading Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03659): <i>John Wood</i>	Director appeared to have acted honestly and should not be subject to s.61 assessment	July 14 6.8.3
First-Tier Tribunal (TC03660): <i>David Langhorne</i>	Director appeared to have acted honestly and should not be subject to s.61 assessment	July 14 6.8.3
First-Tier Tribunal (TC03661): <i>Options Mail Order Software Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03662): <i>Norman Perkins Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03664): <i>Alan Camp Architects LLP</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03667): <i>End-1 Trans Industries Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03668): <i>K B Editorial Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03669): <i>Bruce & Co Building Contractors (Sussex) Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2

First-Tier Tribunal (TC03671): <i>Raj Cuisine (Kells) Ltd</i>	Store assessed for suppressing takings	July 14 6.7.3
First-Tier Tribunal (TC03672): <i>@tomic Ltd</i>	Appeal dismissed in MTIC case	July 14 5.8.4
First-Tier Tribunal (TC03674): <i>Shafaq Ahmad</i>	Individual did not satisfy the conditions for temporary importation relief at the time of importation	July 14 4.3.3
First-Tier Tribunal (TC03675): <i>Romasave (Property Services) Ltd</i>	Trader was out of time to appeal against a series of assessments: no excuse for the delay	July 14 6.8.7
First-Tier Tribunal (TC03680): <i>Second 2 None Vehicle Repairs</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03681): <i>S Samuddin Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03685): <i>Lateral Advertising Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03687): <i>CM & SJ Borders and others t/a Eagle & Child Inn & Central Beach Club</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03688): <i>Essex Electrical Wholesalers (Braintree) Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03689): <i>Muster Inns Ltd</i>	Builders based in Guernsey were not eligible for registration in the UK so their customer should have been subject to a reverse charge	July 14 4.2.3
First-Tier Tribunal (TC03698): <i>Norseman Gold plc</i>	Holding company did not make supplies for consideration to its subsidiaries: could not register	July 14 5.1.1
First-Tier Tribunal (TC03701): <i>The Club Company (UK) Ltd</i>	Claim for exemption by proprietary sports club struck out for having no reasonable prospect of success	July 14 6.8.12
First-Tier Tribunal (TC03702): <i>Gold Standard Telecom Ltd</i>	Company using individuals to buy mobile phones from retailers could not claim input tax	July 14 5.8.2
First-Tier Tribunal (TC03705): <i>African Consolidated Resources plc</i>	Holding company did not make supplies for consideration to its subsidiaries: could not register	July 14 5.1.1
First-Tier Tribunal (TC03706): <i>Honduras Wharf Ltd</i>	Company had apparently opted to tax and was bound	July 14 3.2.1
First-Tier Tribunal (TC03709): <i>Safety Solutions (NI) Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03710): <i>Globalgraphics Associates Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03715): <i>The</i>	Unsuccessful appeal against default	July 14 6.8.2

<i>White Horse Edwardstone LLP</i>	surcharge	
First-Tier Tribunal (TC03721): <i>L M Communications Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03722): <i>Princi London Ltd</i>	FTT accepted that trader had agreed TTP, so there was a reasonable excuse cancelling default surcharge	July 14 6.8.1
First-Tier Tribunal (TC03724): <i>Paragon Precision Engineering Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03726): <i>Brunswick Properties Ltd</i>	Works to protected building were substantial, but were not reconstruction	July 14 3.3.2
First-Tier Tribunal (TC03727): <i>The Leisure Marketing Company Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03728): <i>Mediaeval Baebes Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03730): <i>Thameside Electrical Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03732): <i>E-Tel (UK) Ltd</i>	Appeal dismissed in MTIC case	July 14 5.8.4
First-Tier Tribunal (TC03734): <i>Nazia Saleem</i>	Decision to refuse restoration of seized luggage was not unreasonable	July 14 4.3.6
First-Tier Tribunal (TC03735): <i>Grand Entertainments Company (a firm)</i>	Claims were “new” and made after Fleming deadline, rather than amendments to existing claim	July 14 6.4.7
First-Tier Tribunal (TC03739): <i>Edgen Murray Europe Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03745): <i>Barry Turner Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03746): <i>West of Scotland Colleges Partnership</i>	Company failed to collect “exact reimbursement” so failed to qualify for cost-sharing exemption	July 14 2.3.6
First-Tier Tribunal (TC03747): <i>JCR Security Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03749): <i>Hamid Reza Rowshanzamir t/a Yummies Pizzeria</i>	Assessments confirmed, but level of proof required for s.60 penalty had not been met by HMRC	July 14 6.7.1
First-Tier Tribunal (TC03750): <i>Capernwray Missionary Fellowship of Torchbearers</i>	Charity did not qualify for zero rated construction because building was used for business purposes and was not RRP	July 14 2.11.1
First-Tier Tribunal (TC03752): <i>Move Up Lofts Ltd</i>	Unsuccessful appeal against default surcharge	July 14 6.8.2
First-Tier Tribunal (TC03754): <i>Lees of Scotland Ltd; Thomas Tunnock Ltd</i>	“Snowballs” were cakes and eligible for zero rating	July 14 2.4.2

First-Tier Tribunal (TC03755): <i>Mr & Mrs Baldwin t/a Ventnor Towers Hotel</i>	FTT could not overturn the law: hotel supplies were made in the UK and were subject to VAT, in spite of HMRC's confused advice	July 14 4.2.4
First-Tier Tribunal (TC03756): <i>Serla Ltd</i>	Store assessed for suppressing takings	July 14 6.7.3
First-Tier Tribunal (TC03757): <i>Daniel Nabarro</i>	Conversion project qualified for lower rate: two dwellings into one	July 14 3.3.3
First-Tier Tribunal (TC03758): <i>Jonathan Lee</i>	FTT used wide discretion to mitigate late registration penalty from £3,602 to £400	July 14 6.8.4

10 Other material

<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
<i>Taxation, 14 June 2014</i>	Article about POSMOSS	July 14 4.1.3
<i>Taxation, 15 May 2014</i>	Article on leaving the Flat Rate Scheme	July 14 6.3.3
<i>Taxation, 19 June 2014</i>	Article about Sub One Ltd (t/a Subway) decision	July 14 2.4.1
<i>Taxation, 3 April 2014</i>	Changes to the planning permission procedures for redundant barns	July 14 3.3.4

11 Lectures

2.1 Scope of VAT

Cancellation and Consideration	2.1.1	Apr 14
Grant or Consideration?	2.1.1	Jul 14

2.2 Disbursements

2.3 Exemptions

Discount Cards	2.3.1	Jul 14
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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
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Healthcare	2.3.8 – 2.3.9	Apr 14
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Golf Club Claims	2.3.5	Jul 14
Civic Objects	2.3.10 – 2.3.12	Apr 14
Cost Sharing Exemption	2.3.6	Jul 14

2.4 Zero-rating

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Removable Contents	2.4.3	Jul 14
E-Books	2.4.4	Jul 14
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Printed Matter Planning	2.4.1	Apr 14
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2.5 Lower rating

Energy Saving Installation	2.5.2	Apr 14
Energy Saving	2.5.1 – 2	Jul 14

2.6 Computational matters

Prompt Payment Discounts	2.6.1	Apr 14
Party Plan Sales	2.6.1 – 2	Jul 14

2.7 Discounts, rebates and gifts

Travel Agent Discounts	2.7.1	Apr 14
Promotional Vouchers	2.7.2	Apr 14
Prompt Payment Discounts	2.7.1	Jul 14
Manufacturers' Rebates	2.7.2	Jul 14

2.8 Compound and multiple supplies

Sports Pitch Hire	2.8.1	Apr 14
Exotic Dancing	2.8.1	Jul 14

2.9 Agency

Website Selling as Agent	2.9.1	Apr 14
TOMS Brief	2.9.2	Apr 14
Taxi Firm	2.9.1	Jul 14

2.11 Charities

Donation to Charity	2.11.1	Apr 14
Charitable Construction	2.11.1	Jul 14

2.12 Other supply problems

Two Vouchers Cases	2.12.1 – 2.12.2	Apr 14
Bitcoin	2.12.3	Apr 14
Adjustment of Consideration	2.12.1	Jul 14
Goods or Services	2.12.2	Jul 14
Transfer of Going Concern?	2.12.3	Jul 14

3.1 Exemption for land

Parking a Boat	3.1.1	Jul 14
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3.2 Option to tax

Option Problems	3.2.1 – 2	Jul 14
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3.3/3.4 Builders and developers, Input tax claims on land

Relevant Residential Purposes	3.3.1 – 3.3.2	Apr 14
Building Cases	3.3.3 – 3.4.1	Apr 14
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3.5 Other land problems

4.1 E-traders

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4.2 International services

POSMOSS	4.2.1	Apr 14
Exhibition Services	4.2.2	Apr 14
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4.3 International goods

4.4 European rules

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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?

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

Museum Costs and Attribution	5.3.1	Jul 14
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5.4 Cars

5.6 Non-business use of supplies

Pension Fund Management Costs	5.6.1	Apr 14
Pension Fund Costs	5.6.1	Jul 14
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5.7 Bad debt relief

Bad Debt Claims	5.7.1 – 2	Jul 14
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5.8 Other input tax problems

Payments on Account	5.8.1	Apr 14
Missing Traders	5.8.2	Apr 14
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6.1 Group registration

6.2 Other registration issues

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6.3 Returns and payments

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6.4 Repayment claims

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Fleming and Non-Fleming Claims	6.4.3 – 7	Jul 14

6.5 Timing issues

6.6 Records

6.7 Assessments

6.8 Penalties and appeals

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6.9 Other administration