

VAT UPDATE 2015/16

INDEX

**Covering quarterly updates
April and July 2015**

VAT Update July 2015 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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1 HMRC’s publications of their views

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<i>Notice 700/11</i>	Revised edition of <i>Cancelling your registration</i>	Jul 15 6.2.3
<i>Notice 700/21</i>	Revised edition of <i>Keeping VAT records</i>	Jul 15 6.6.1
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<i>Notice 700/56</i>	Updated Notice <i>Insolvency</i>	Jul 15 6.9.5
<i>Notice 700/63</i>	Revised edition of <i>Electronic invoicing</i>	Jul 15 6.6.1
<i>Notice 701/7</i>	Revised version of Notice <i>Reliefs for disabled people</i>	Apr 15 2.4.4

<i>Notice 701/10</i>	Revised version of <i>Zero-rating of books and other forms of printed matter</i>	Jul 15 2.4.2
<i>Notice 714</i>	Revised version of <i>Zero rating young children's clothing and footwear</i>	Jul 15 2.4.2
<i>Notice 731</i>	Revised version of <i>Cash accounting</i>	Jul 15 6.5.1
<i>Notice 735</i>	Updated Notice on "specified goods and services" reverse charge	Jul 15 2.12.1
<i>Notice 1001</i>	Notice on new VAT refund schemes for charities	Jul 15 5.8.5
<i>Revenue & Customs Brief 2/2015</i>	HMRC give further comments about <i>Skandia</i> decision of CJEU	Apr 15 6.1.1
<i>Revenue & Customs Brief 8/2015</i>	More guidance about input tax claims by employers operating defined benefit pension schemes	Apr 15 5.6.1
<i>Revenue & Customs Brief 9/2015</i>	HMRC to appeal <i>Littlewoods</i> decision to Supreme Court; they will not pay any claims in the meantime	Jul 15 6.4.3
<i>VAT Information Sheet 10/2014</i>	Exchange rates for traders registered under the pre-MOSS special scheme for e-traders	Apr 15 4.1.3
<i>VAT Information Sheet 1/2015</i>	HMRC guidance on <i>Bridport</i> claims	Apr 15 2.3.3
<i>Information Sheets 2/2015 & 3/2015</i>	MOSS exchange rates	Jul 15 4.1.2
www.gov.uk/government/consultations/hmrc-penalties-a-discussion-document	Discussion document on review of penalty regime	Apr 15 6.8.1
www.gov.uk/government/consultations/simplification-of-intrastat	Summary of responses to Intrastat consultation	Apr 15 4.3.2
www.gov.uk/government/publications/vat-notification-of-an-option-to-tax-land-andor-buildings-vat1614a#history	Revised versions of forms VAT1614A and VAT1614H	Apr 15 3.2.1
www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers	Updated HMRC guidance on MOSS rules	Apr 15 4.1.2
www.gov.uk/register-and-use-the-vat-mini-one-stop-shop	HMRC's guidance on how to register and use MOSS updated	Apr 15 4.1.2
www.gov.uk/government/news/change-s-to-hmrc-telephone-numbers	0845 helpline numbers cancelled	Jul 15 6.9.4
www.gov.uk/government/news/hmrc-acts-to-improve-customer-service	Statistics on HMRC customer service and response to improve	Jul 15 6.9.4
www.gov.uk/government/publications/community-amateur-sports-clubs-detailed-guidance-notes	Detailed guidance notes for Community Amateur Sports Clubs	Jul 15 2.11.3

www.gov.uk/government/publications/hm-revenue-and-customs-car-derived-vans-and-combi-vans	New list of car-derived vans	Jul 15 5.4.1
www.gov.uk/government/publications/vat-mini-one-stop-shop-agents-online-service	Guidance for agents on registering clients for MOSS	Jul 15 4.1.1
www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers/vat-businesses-supplying-digital-services-to-private-consumers	Extension of MOSS relaxation for micro-businesses – can retain only one piece of information about customer’s location	Jul 15 4.1.1
www.gov.uk/introduction-of-the-union-customs-code-ucc	UK implementation of import and export procedures under new Union Customs Code expected 1 May 2016	Jul 15 4.3.7
www.gov.uk/non-statutory-clearance-service-guidance	Updated guidance on non-statutory clearance service	Jul 15 6.9.2
www.gov.uk/register-and-use-the-vat-mini-one-stop-shop	More guidance for users of MOSS	Jul 15 4.1.1
www.hmrc.gov.uk/manuals/vcharmanual/index.htm	New guidance manual on determining charitable status and charitable activities for VAT purposes	Jul 15 2.11.2
https://www.gov.uk/government/publications/vat-road-fuel-scale-charges-table/vat-updated-valuation-table-road-fuel-scale-charges-from-1-may-2015	New road fuel scale charges	Jul 15 2.12.2

2 Statute and other Parliamentary material

<i>SI 2015/449</i>	London Legacy Development Corporation specified body under s.33 VATA 1994	Apr 15 5.8.5
<i>SI 2015/750</i>	Annual increase in registration thresholds	Apr 15 6.2.3
<i>SI 2015/Draft</i>	Changes to partial exemption rules in relation to turnover of foreign branches	Apr 15 5.3.1
<i>SSI 2015/184</i>	Practice and procedures for the Scottish FTT and UT	Jul 15 6.8.9
www.gov.uk/government/publications/vat-deductions-relating-to-foreign-branches	Changes to partial exemption rules in relation to turnover of foreign branches	Apr 15 5.3.1
www.gov.uk/government/publications/vat-refunds-for-palliative-care-charities	Palliative care charities added to s.33 bodies	Apr 15 5.8.5
www.gov.uk/government/publications/vat-refunds-to-medical-courier-	Search and rescue charities added to s.33 bodies	Apr 15 5.8.5

<i>charities</i>		
www.gov.uk/government/publications/vat-refunds-to-strategic-highways-companies	Strategic Highways Companies added to list in s.41(7) VATA 1994	Apr 15 5.8.5
www.gov.uk/government/uploads/system/uploads/attachment_data/file/385271/Refunds_of_VAT_to_search_and_rescue_charities.pdf	Medical courier charities added to s.33 bodies	Apr 15 5.8.5
www.gov.uk/government/publications/queens-speech-2015-background-briefing-notes	Queen's Speech outlined	Jul 15 6.9.8

3 Other UK official material

http://www.tax.org.uk/Standards/Professional-Conduct-in-Relation-to-Taxation.htm	Updated guidance on professional conduct in relation to tax work	Jul 15 6.9.11
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4 Case law: Court of Justice of the European Union

CJEU (A-G) (C-109/14): <i>Finanzamt Hamburg-Mitte v Marenave Schiffahrts AG</i>	Opinion about deduction of input tax by holding company and legality of restrictions on grouping	Apr 15 4.4.8
CJEU (A-G) (C-174/14): <i>Saudoçor — Sociedade Gestora de Recursos e Equipamentos de Saúde dos Açores S.A. v Fazenda Pública</i>	Opinion about status of public body	Jul 15 4.4.9
CJEU (A-G) (Case C-105/14): <i>Criminal proceedings against Ivo Taricco and Others</i>	Opinion about Italian rules that allow traders to escape liability by significantly delaying proceedings	Jul 15 4.4.10
CJEU (A-G) (Case C-108/14): <i>Beteiligungsgesellschaft Larentia + Minerva mbH & Co. KG v Finanzamt Nordenham</i>	Opinion about deduction of input tax by holding company and legality of restrictions on grouping	Apr 15 4.4.8
CJEU (A-G) (Case C-126/14): <i>Sveda UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Publicly funded project was intended for taxable use by trader: all input tax was deductible	Jul 15 4.4.8
CJEU (A-G) (Case C-595/13): <i>Staatssecretaris van Financiën, other party: Fiscale Eenheid X NV cs</i>	Opinion that real estate investment fund can be a special investment fund for VAT	Jul 15 2.3.2
CJEU (C-111/14): <i>GST – Sarviz AG Germania v Direktor na Direkcia 'Obzhalvane i danachno-osiguritelna praktika' Plovdiv pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	Reverse charge could not be used for supply on which supplier should have paid output tax, but authorities could not collect output tax without allowing deduction to customer	Jul 15 4.2.2
CJEU (C-209/14): <i>NLB Leasing d.o.o. v Republika Slovenja</i>	Cancellation of contract did not engage art.90 because full amount was	Jul 15 4.4.7

	effectively paid by customer	
CJEU (C-97/14): <i>SMK kft v Nemzeti Adó- és Vámhivatal Dél-alföldi Regionális Adó Főigazgatósága and another</i>	CJEU considers rules on work on goods before VAT package was introduced	Jul 15 4.2.1
CJEU (Case C-114/14): <i>Commission v Kingdom of Sweden</i>	Sweden failed to implement PVD by taxing postal services and stamps	Jul 15 4.4.3
CJEU (Case C-131/13): <i>Staatssecretaris van Financiën, other party: Schoenimport 'Italmoda' Mariano Previti</i>	Member State could apply general principle that traders must act in good faith to deny tax advantages, even if specific powers not enacted in law	Apr 15 4.4.4
CJEU (Case C-144/13): <i>VDP Dental Laboratory NV, Staatssecretaris van Financiën</i>	Exemption of intra-community acquisitions of dental prostheses depends on exemption of onward supply by purchaser	Apr 15 4.3.1
CJEU (Case C-154/13): <i>X BV</i>	Exemption of intra-community acquisitions of dental prostheses depends on exemption of onward supply by purchaser	Apr 15 4.3.1
CJEU (Case C-16/14): <i>Property Development Company NV v Belgische Staat</i>	Valuation basis for capital goods put to non-taxable use considered	Jul 15 4.4.4
CJEU (Case C-160/13): <i>Nobel Biocare Nederland BV</i>	Exemption of intra-community acquisitions of dental prostheses depends on exemption of onward supply by purchaser	Apr 15 4.3.1
CJEU (Case C-161/14): <i>European Commission v United Kingdom of Great Britain and Northern Ireland</i>	UK's lower rating provisions contrary to art.98 and Annex III PVD	Jul 15 2.5.1
CJEU (Case C-163/13) <i>Turbu.com BV</i>	Questions about connection with fraud were hypothetical and therefore inadmissible	Apr 15 4.4.4
CJEU (Case C-164/13) <i>Turbu.com Mobile Phone's BV</i>	Questions about connection with fraud were hypothetical and therefore inadmissible	Apr 15 4.4.4
CJEU (Case C-187/14): <i>Skatteministeriet v DSV Road A/S</i>	Failure to cancel despatch records on returned goods led to possible double charge on leaving customs warehouse	Jul 15 4.3.6
CJEU (Case C-256/14): <i>Lisboagás GDL, Sociedade Distribuidora de Gás Natural de Lisboa SA v Autoridade Tributária e Aduaneira</i>	Land use tax was part of trader's costs, passed on and subject to VAT as part of taxable amount, not a separate non-VATable sum	Jul 15 4.4.6
CJEU (Case C-42/14): <i>Minister Finansow v Wojskowa Agencja Mieszkaniowa w Warszawie</i>	CJEU guidance on when landlord is supplying utilities separately or as part of single supply of accommodation	Jul 15 3.1.1
CJEU (Case C-479/13): <i>Commission v</i>	France's lower rate on e-books held to	Apr 15 4.4.3

<i>French Republic</i>	breach PVD	
CJEU (Case C-499/13): <i>Macikowski v Dyrektor Izby Skarbowej w Gdansk</i>	Polish rules requiring bailiff to account for output tax on property sold for creditor were not contrary to Directive	Apr 15 4.4.7
CJEU (Case C-502/13): <i>Commission v Grand-Duchy of Luxembourg</i>	Luxembourg's lower rate on e-books held to breach PVD	Apr 15 4.4.3
CJEU (Case C-55/14): <i>Régie Communale Autonome du Stade Luc Varenne v État Belge</i>	Letting of football stadium seemed more likely to be supply of services than supply of land	Apr 15 3.1.1
CJEU (Case C-594/13): <i>'go fair' Zeitarbeit OHG v Finanzamt Hamburg-Altona</i>	Staff agency could not qualify for exemption for bodies recognised as supplying care	Apr 15 4.4.6
CJEU (Case C-639/13): <i>European Commission v Republic of Poland</i>	Poland's lower rate on fire protection goods held to breach PVD	Apr 15 4.4.3
CJEU (Case C-662/13): <i>Surgicare – Unidades de Saúde SA v Fazenda Pública</i>	PVD did not preclude the mandatory application of a preliminary procedure in relation to determining VAT abuse	Apr 15 4.4.5
CJEU (Case C-678/13): <i>European Commission v Republic of Poland</i>	Polish lower rates in breach of Directive	Jul 15 4.4.5
CJEU (Reference) (Case C-130/15): <i>HMRC v National Exhibition Centre Ltd</i>	Questions for reference to CJEU on debt collection and scope of exemption for card payment handling	Jul 15 2.3.1
CJEU (Reference) (Case C-276/14): <i>Gmina Wroclaw v Minister Finansów</i>	Reference about public bodies	Jul 15 4.4.11
CJEU (Reference) (Case C-419/14): <i>WebMindLicences Kft. Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság v Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság</i>	Reference about power of Hungarian authorities to counter perceived tax avoidance through contrived transactions	Apr 15 4.4.5
CJEU (Reference) (Case C-497/14): <i>procedimento penale a carico di Stefano Burzio</i>	Questions for CJEU about penalties	Apr 15 4.4.9
CJEU (Reference) (Case C-516/14): <i>Barlis 06 – Investimentos Imobiliários e Turísticos SA v Autoridade Tributária e Aduaneira</i>	Questions for CJEU to clarify level of detail required for an invoice for services	Apr 15 6.6.3
CJEU (Reference) (Case C-518/14): <i>Senatex GmbH v Finanzamt Hannover-Nord</i>	Questions for CJEU to find out if there are specific requirements for correction of incomplete invoices	Apr 15 6.6.2
CJEU (Reference) (Case C-607/14): <i>Bookit Ltd v HMRC</i>	Questions for CJEU on scope of financial exemption with respect to card processing charges	Apr 15 2.3.2

5 Other European material

ec.europa.eu/taxation_customs/communication/publications/studies/index_en.htm	Report examines different treatments of passenger transport in EU	Apr 15 4.4.2
http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/information_microbusinesses_euvat_2015.pdf	Commission provides basic information for micro-businesses supplying electronic services	Apr 15 4.1.2
http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf	Different VAT rates in 28 EU countries considered	Apr 15 4.4.1
http://tinyurl.com/kh7qpqd	European Commissioner rules out application of distance selling threshold to MOSS rules	Apr 15 4.1.1
ec.europa.eu/taxation_customs/taxation/vat/index_en.htm	Commission revamps website	Jul 15 4.4.2
ec.europa.eu/taxation_customs/taxation/vat/traders/cross_border_rulings/index_en.htm	List of cross-border rulings published, project extended to 2018	Jul 15 4.4.1
http://europa.eu/rapid/press-release_IP-15-4919_en.htm?locale=en	Commission statement about plans for new “digital single market strategy”	Jul 15 4.1.3

6 Case law: Supreme Court

Supreme Court: <i>Jetivia SA and another v Bilta (UK) Ltd and others</i>	Defence in conspiracy case rejected by Supreme Court	Jul 15 6.9.6
Supreme Court: <i>Pendragon plc and others v HMRC</i>	Supreme Court decides VAT scheme is abusive	Jul 15 5.1.1
Supreme Court: <i>HMRC v Pendragon plc and others</i>	Case about abuse of rights in Supreme Court	Apr 15 5.1.1

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Changtel Solutions UK Ltd (formerly Enta Technologies Ltd) v HMRC</i>	Dispute about winding-up petition on basis of assessment subject to appeal to Tax Tribunal	Apr 15 6.9.4
Court of Appeal: <i>Fonecomp Ltd v HMRC</i>	Court of Appeal upholds decisions below that trader had means of knowledge in respect of contra-trading MTIC fraud	Apr 15 5.8.1
Court of Appeal: <i>Investment Trust Companies (in Liquidation) v HMRC</i>	Direct claim by customers of investment managers against HMRC considered by Court of Appeal	Apr 15 6.4.1
Court of Appeal: <i>Littlewoods Retail Ltd and others v HMRC</i>	EU law required that compound interest be paid as adequate compensation for UK’s error of law	Jul 15 6.4.3
Court of Appeal: <i>R v Chahal and</i>	Confiscation orders confirmed	Jul 15 6.9.7

<i>another</i>		
Court of Session: <i>Taylor Clark Leisure plc v HMRC</i>	Court of Session refused to allow English barrister right of audience	Jul 15 6.4.2
High Court of Justiciary: <i>Ramzan v HM Advocate</i>	Sentence on MTIC fraudster confirmed on appeal	Apr 15 6.9.3

8 Case law: High Court/Upper Tribunal

High Court: <i>HMRC v Munir and others</i>	Payments made after HMRC's insolvency petition were in contempt of court	Jul 15 6.9.10
High Court: <i>Podlas v Koszalin District Court, Poland</i>	Extradition in relation to VAT fraud in Poland	Apr 15 6.9.3
High Court: <i>R (on the application of Premier Foods (Holdings) Ltd) v HMRC</i>	HMRC ordered not to make a s.80 repayment to a supplier who was insolvent, because the money would not be repaid in full to the customer	Jul 15 6.4.4
Upper Tribunal: <i>Astral Construction Ltd v HMRC</i>	UT upholds FTT's decision that new wings added to redundant church were "new build", not "extension or alteration" of existing building	Apr 15 3.3.1
Upper Tribunal: <i>Capernwray Missionary Fellowship of Torchbearers v HMRC</i>	Tribunal refuses to refer questions about business/economic activities to CJEU	Jul 15 2.11.1
Upper Tribunal: <i>Colaingrove Ltd v HMRC</i>	UT overturns FTT decision that veranda was supply separate from caravan and did not qualify for ZR	Apr 15 2.4.3
Upper Tribunal: <i>Earthshine Ltd v HMRC</i>	Upper Tribunal dismisses taxpayer's appeal in missing trader case	Jul 15 5.8.1
Upper Tribunal: <i>HMRC v Antony Barkas</i>	"Live/work unit" qualified for DIY claim on bare words of planning consent – extra conditions could not be inferred by HMRC	Apr 15 3.4.1
Upper Tribunal: <i>HMRC v Chancellor, Masters and Scholars of the University of Cambridge</i>	Management of portfolio was overhead of all activities of university as income subsidised all activities	Jul 15 5.3.3
Upper Tribunal: <i>HMRC v Colaingrove Ltd</i>	UT overturns FTT's decision that lower rate could apply to electricity supplied with a caravan	Apr 15 2.5.1
Upper Tribunal: <i>HMRC v G B Housley Ltd</i>	FTT was wrong to allow trader's appeal in relation to HMRC's failure to exercise reg.29 discretion: should have referred back to HMRC	Apr 15 6.6.1
Upper Tribunal: <i>HMRC v GMAC UK plc</i>	UT affirms decisions in favour of taxpayer on bad debt relief so appeal can be considered by Court of Appeal	Apr 15 5.7.1

Upper Tribunal: <i>HMRC v Infinity Distribution Ltd (in administration)</i>	HMRC have to plead fraud explicitly or leave all references to it out of their case	Jul 15 5.8.2
Upper Tribunal: <i>HMRC v Newey</i>	Upper Tribunal decides VAT scheme is not abusive	Jul 15 5.1.2
Upper Tribunal: <i>HMRC v Royal College of Paediatrics and Child Health and another</i>	VAT planning scheme involving charity and opted property failed: tenants introduced by purchaser were not “TOGC” from vendor’s point of view	Apr 15 2.12.1
Upper Tribunal: <i>HMRC v Southern Cross Employment Agency Ltd</i>	HMRC had entered into binding compromise agreement to settle a claim, and could not go back on it	Jul 15 6.4.1
Upper Tribunal: <i>HMRC v The Open University</i>	BBC was an eligible body for education exemption in 1990s	Jul 15 2.3.4
Upper Tribunal: <i>Lothian NHS Health Board v HMRC</i>	Scottish health board’s Fleming claim rejected for second time	Jul 15 6.4.6
Upper Tribunal: <i>Market & Opinion Research International Ltd v HMRC</i>	FTT’s decision not to award costs upheld by UT	Apr 15 6.8.3
Upper Tribunal: <i>N & M Walkingshaw Ltd v HMRC</i>	UT upholds FTT’s decision that trade-in values agreed between car dealer and customer were the best measure of value for calculating output tax	Apr 15 2.6.1
Upper Tribunal: <i>National Exhibition Centre Ltd v HMRC</i>	UT upholds FTT’s decision that company was supplying card handling services to customers; questions to be referred to CJEU on whether that ought to be exempt	Apr 15 2.3.1
Upper Tribunal: <i>R (on the application of ELS Group Ltd) v HMRC</i>	Application for judicial review refused in relation to refusal to operate staff hire concession	Apr 15 6.8.6
Upper Tribunal: <i>Romasave (Property Services) Ltd v HMRC</i>	Assessments had been served on wrong addresses, so appeals against them were not out of time	Jul 15 6.8.5
Upper Tribunal: <i>S & I Electrical plc v HMRC</i>	Upper Tribunal dismisses taxpayer’s appeal in missing trader case	Jul 15 5.8.1
Upper Tribunal: <i>TDG (UK) Ltd v HMRC</i>	Warehousekeeper’s records insufficient to show goods had left the UK	Jul 15 4.3.1
Upper Tribunal: <i>Universal Enterprises (EU) Ltd v HMRC</i>	Upper Tribunal dismisses taxpayer’s appeal in missing trader case	Jul 15 5.8.1
Upper Tribunal: <i>Wilton Park Ltd and others v HMRC</i>	Commission for redeeming vouchers in lap dancing club was part of consideration for taxable supply to dancers, not financial service	Jul 15 2.3.3

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC04198): <i>Per matt Fork Lift Trucks Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04200): <i>Global Foods Ltd and related appeal</i>	Repayment supplement rules for enquiry period considered	Apr 15 6.4.2
First-Tier Tribunal (TC04203): <i>Peter James Hearn & Jaleh Hearn t/a Hennerton Golf Club and related appeal</i>	Separation of golf club into landlord and not-for-profit members' club was an abusive transaction: HMRC could assess as if it never happened	Apr 15 2.3.5
First-Tier Tribunal (TC04206): <i>Environmental Practical Solutions Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04207): <i>Marshall & Co</i>	HMRC had not behaved unreasonably in connection with appeal, so trader could not be awarded costs	Apr 15 6.8.3
First-Tier Tribunal (TC04208): <i>Ragveer Singh and Balbir Kaur t/a R S Garments</i>	Time limit for issuing penalty ran from when appeal against assessments was dropped, not from original period	Apr 15 6.8.4
First-Tier Tribunal (TC04209): <i>Snugglebundl Ltd</i>	"Baby lifting wrap" was clothing in accordance with ordinary English meaning of words	Apr 15 2.4.1
First-Tier Tribunal (TC04211): <i>Nassah Services Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04219): <i>PricewaterhouseCoopers LLP and related appeal</i>	Claim for extra input tax on entertainment expenditure after August 1988 dismissed	Apr 15 5.5.1
First-Tier Tribunal (TC04223): <i>Igloos Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04224): <i>Starmill UK Ltd and related appeal</i>	MTIC appellant fails – no reasonable explanation for transactions if not connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04229): <i>Robert P Slight & Sons Ltd</i>	Default surcharge appeal partly successful	Apr 15 6.8.2
First-Tier Tribunal (TC04230): <i>James Radcliffe</i>	Project carried out in stages did not qualify for DIY relief: planning permission referred to alteration, not new construction	Apr 15 3.4.1
First-Tier Tribunal (TC04232): <i>Len Pang Cheah t/a LPC Shades</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04236): <i>HCM Electrical Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04237): <i>Sam Smith t/a Heliops UK</i>	Claim for pre-registration VAT was wrong, and constituted deliberate conduct because trader knew HMRC had said it was not eligible for relief	Apr 15 5.8.3

First-Tier Tribunal (TC04239): <i>Pacific Computers Ltd</i>	MTIC appellant succeeds: HMRC failed to satisfy burden of proof	Apr 15 5.8.1
First-Tier Tribunal (TC04242): <i>Molloy Metals Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04244): <i>Lucam Consultancy Ltd</i>	“Wrongdoing penalty” for issuing VAT invoices without authority upheld	Apr 15 6.8.4
First-Tier Tribunal (TC04245): <i>Brent Newsagents</i>	Corrections made too long after estimated assessments: appeal against refusal of repayment struck out	Apr 15 6.8.7
First-Tier Tribunal (TC04246): <i>Imperial College of Science, Technology & Medicine</i>	Claim for historic input tax by higher education institution upheld in principle	Apr 15 5.3.2
First-Tier Tribunal (TC04247): <i>St Andrew’s College Bradfield</i>	Subsidiaries of charitable school were not “eligible bodies” for sporting exemption because not themselves charitable according to their Articles	Apr 15 2.3.4
First-Tier Tribunal (TC04249): <i>Scandico Ltd</i>	Claim for input tax on mobile phones bought by individual “runners” dismissed	Apr 15 5.8.4
First-Tier Tribunal (TC04250): <i>Workstation Farnham Ltd</i>	Default surcharge appeal dismissed; as surcharge was below £400, no actual surcharge payable	Apr 15 6.8.2
First-Tier Tribunal (TC04251): <i>CJ Palau & RC Loughran</i>	DIY claim form was accurately completed, showing the claim could not succeed – HMRC could not levy an inaccuracy penalty	Apr 15 6.8.4
First-Tier Tribunal (TC04255): <i>Open Heavens Media Ltd</i>	HMRC’s application for stay of hearing pending CJEU decision on related case refused: too much prejudice against taxpayer	Apr 15 6.8.5
First-Tier Tribunal (TC04256): <i>SLL Subsea Engineering Ltd</i>	HMRC were wrong to assess flat rate trader for using the wrong rate	Apr 15 6.3.1
First-Tier Tribunal (TC04260): <i>Gold UK Consulting Ltd and related appeal</i>	MTIC appellant fails – no reasonable explanation for transactions if not connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04268): <i>Aleena Electronics Ltd</i>	MTIC appellant fails – directors knew that transactions must be connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04269): <i>Rota Installations Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04270): <i>Repro FM Ltd</i>	Notice of security requirement upheld on appeal	Apr 15 6.9.5
First-Tier Tribunal (TC04272): <i>Perenco Holdings</i>	Individual transactions considered in relation to <i>Fleming</i> claim: trader persuaded FTT that input tax not	Apr 15 6.4.3

	claimed on some, but not on others	
First-Tier Tribunal (TC04275): <i>Axiom NDT Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04277): <i>A Alexander & Son (Electrical) Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04278): <i>DPAS Ltd (no.2)</i>	HMRC's application for stay of substantive hearing refused: trader was entitled to repayment pending Upper Tribunal hearing of appeal on principle	Apr 15 6.8.5
First-Tier Tribunal (TC04279): <i>Bagel Nash Ltd</i>	Company sold food for consumption on the premises, even though it did not own the food court where people sat	Apr 15 2.4.2
First-Tier Tribunal (TC04280): <i>TQ Property Lawyers Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04281): <i>Taylor Wimpey plc</i>	Second case about accordance of "builders' block" with EU law: UK rules upheld, <i>Fleming</i> claim refused	Apr 15 6.4.5
First-Tier Tribunal (TC04283): <i>The Hurlingham Club</i>	HMRC's decision to refuse a special partial exemption method was reasonable	Apr 15 5.3.3
First-Tier Tribunal (TC04288): <i>Derek Collings t/a Engineering Unlimited</i>	Individual sourcing cars from EU countries was acting as a principal, either in contract or under s.47 VATA	Apr 15 2.9.1
First-Tier Tribunal (TC04289): <i>North Berwick Golf Club</i>	FTT allows late appeal on <i>Fleming</i> claim appeal to proceed	Apr 15 6.8.8
First-Tier Tribunal (TC04290): <i>Linda Sherratt t/a The Beeches</i>	FTT confirms HMRC's decision about trader's failure to register in 2000 – appeals dismissed	Apr 15 6.2.1
First-Tier Tribunal (TC04291): <i>Kumon Educational UK Co Ltd</i>	"Rewards" paid to franchisees were retrospective discounts, not consideration for supply by franchisee to company	Apr 15 2.7.1
First-Tier Tribunal (TC04296): <i>Finds You Ltd</i>	Legal services in relation to share issue were not supplied to company	Apr 15 5.2.1
First-Tier Tribunal (TC04297): <i>Tennessee Fried Chicken (a partnership)</i>	Case about suppressed turnover examines operation of tills, including X and Z readings	Apr 15 6.7.1
First-Tier Tribunal (TC04303): <i>Colour Blast and another</i>	Daughter held to have known that transactions with her father's companies were connected with fraud	Apr 15 5.8.2
First-Tier Tribunal (TC04304): <i>Privin Corporation Ltd</i>	MTIC appellant succeeds: fraud not the only possible explanation	Apr 15 5.8.1
First-Tier Tribunal (TC04306):	Construction of pavement fountain	Apr 15 5.1.2

<i>Folkestone Harbour (GP) Ltd</i>	was part of overall business purpose in spite of lack of link to any specific sale	
First-Tier Tribunal (TC04307): <i>Imenex UK Ltd</i>	MTIC appellant fails – directors knew or should have known that transactions were connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04308): <i>Northern Lincolnshire & Goole Hospitals NHS Foundation Trust</i>	Preliminary issue in <i>Fleming</i> claim decided for taxpayer: rights had been transferred with operations from predecessor body to current claimant	Apr 15 6.4.3
First-Tier Tribunal (TC04309): <i>Roger Sanders</i>	Late correction of central assessments was subject to four-year cap	Apr 15 6.4.6
First-Tier Tribunal (TC04311): <i>MPH Joinery Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04316): <i>Digital International Solutions Ltd</i>	MTIC appellant fails – directors knew that transactions must be connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04317): <i>Mistral Promotions & Marketing (UK) Ltd</i>	Possible flaws in security notice issue not enough to overturn reasonableness of officer's decision	Apr 15 6.9.5
First-Tier Tribunal (TC04319): <i>Ronald Asquith</i>	Individual sourcing tickets for events was buying and selling as principal, not agent charging a fee	Apr 15 2.9.2
First-Tier Tribunal (TC04324): <i>Greater Glasgow & Clyde Health Board</i>	<i>Fleming</i> claim by Scottish health board refused because of difficulties with evidence	Apr 15 6.4.3
First-Tier Tribunal (TC04325): <i>Megantic Services Ltd</i>	MTIC appellant fails – directors knew that transactions must be connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04326): <i>Royal Troon Golf Club</i>	Claim that golf club was “final consumer” rather than taxable person dismissed: club had made supplies to its members	Apr 15 6.4.4
First-Tier Tribunal (TC04329): <i>Faun Zoeller (UK) Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04331): <i>Bilal Jamia Mosque</i>	HMRC decision not to suspend a penalty confirmed	Apr 15 6.8.4
First-Tier Tribunal (TC04332): <i>Concept Multi Car Ltd</i>	HMRC had not behaved unreasonably in connection with appeal, so trader could not be awarded costs	Apr 15 6.8.3
First-Tier Tribunal (TC04333): <i>R McDonald and A McDevitt t/a The Picnic Basket</i>	Cafe was not entitled to use apportionment retail scheme	Apr 15 2.6.2
First-Tier Tribunal (TC04334):	Legal fees were incurred in relation to supplies made in 1996 when	Apr 15 5.1.3

<i>Charles Dorian Lissack</i>	individual was not a taxable person: could not give rise to input tax credit	
First-Tier Tribunal (TC04335): <i>Servbet Ltd</i>	Penalty revised from “deliberate and concealed” to “careless” and mitigation increased	Apr 15 6.8.4
First-Tier Tribunal (TC04338): <i>TL Step by Step Ltd</i>	Individual did not satisfy <i>Lord Fisher</i> tests: not entitled to register	Apr 15 6.2.2
First-Tier Tribunal (TC04339): <i>Steve Guest t/a All Hours Drain & Plumbing Services Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04341): <i>BTS Specialised Equipment Ltd (in liquidation) and another</i>	MTIC appellant fails – directors knew that transactions must be connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04345): <i>Garland Hoff Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04348): <i>Nuneaton Roof Truss Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04351): <i>David R Yeaman & Associates Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04352): <i>Paul Edward Harrison t/a Building Mechanical Services</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04358): <i>A partnership</i>	Legal fees in partnership dispute were not incurred for the taxable business or by the taxable person	Jul 15 5.2.1
First-Tier Tribunal (TC04359): <i>Nicholas John Aspinall and others t/a Oxford Retail Consultants</i>	Legitimate expectations could not succeed as a ground of appeal	Jul 15 6.8.6
First-Tier Tribunal (TC04360): <i>Rioni Ltd</i>	First-Tier Tribunal dismisses taxpayer’s appeal in missing trader case	Jul 15 5.8.1
First-Tier Tribunal (TC04367): <i>French Connection Ltd</i>	Clothes provided to employees were subject to Sch.4 para.5 supply charge	Jul 15 2.7.1
First-Tier Tribunal (TC04369): <i>Bell’s College Ltd</i>	College for under-19s did not qualify as school or university; most of its courses were standard rated	Jul 15 2.3.4
First-Tier Tribunal (TC04376): <i>M & R Marble Ltd</i>	Appeal against validity of assessments dismissed	Jul 15 6.7.1
First-Tier Tribunal (TC04377): <i>My Digi Ltd</i>	First-Tier Tribunal dismisses taxpayer’s appeal in missing trader case	Jul 15 5.8.1
First-Tier Tribunal (TC04379): <i>Nairn Golf Club</i>	<i>Fleming</i> claim could not be amended to add new periods; new periods were a new claim, subject to time limits	Jul 15 6.4.5

First-Tier Tribunal (TC04380): <i>Automotion CPM Group Ltd</i>	Not possible to set specific conditions for suspension of penalty: penalty had to be paid	Jul 15 6.8.2
First-Tier Tribunal (TC04387): <i>Steven Gee</i>	HMRC had not acted unreasonably: costs not awarded to appellant	Jul 15 6.8.4
First-Tier Tribunal (TC04389): <i>Donald Salvage t/a Wheels Abroad</i>	Importer did not qualify for returned goods relief but did qualify for onward supply relief	Jul 15 4.3.2
First-Tier Tribunal (TC04391): <i>Mohammed Azam</i>	Dishonest conduct penalty allocated to director was confirmed	Jul 15 6.8.3
First-Tier Tribunal (TC04393): <i>NK Motors</i>	Work on buildings was directly related to exempt letting, not overhead	Jul 15 5.3.1
First-Tier Tribunal (TC04396): <i>County Inns Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04400): <i>Alan Stringfellow</i>	<i>Fleming</i> claim made by sole trader was invalid because he had incorporated his business	Jul 15 6.7.2
First-Tier Tribunal (TC04402): <i>Brand Interiors Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04406): <i>Saleem Iqbal t/a Platinum Executive Travel</i>	Appeal struck out because HMRC had not made an appealable decision – they had asked for further information	Jul 15 6.8.8
First-Tier Tribunal (TC04407): <i>Gordon Lye</i>	FTT accepted that partner had left partnership and had notified HMRC, so he was not liable for firm's VAT	Jul 15 6.2.1
First-Tier Tribunal (TC04408): <i>North & South Groundwork Services Ltd</i>	HMRC should have accepted purchase invoices as complying with regulations	Jul 15 5.8.2
First-Tier Tribunal (TC04411): <i>The Marketing Lounge Partnership Ltd</i>	Guides to incentive scheme rewards were part of standard rated service, not separate ZR printed matter	Jul 15 2.8.1
First-Tier Tribunal (TC04412): <i>Devi Communications Ltd</i>	First-Tier Tribunal dismisses taxpayer's appeal in missing trader case	Jul 15 5.8.1
First-Tier Tribunal (TC04417): <i>York University Property Company Ltd</i>	Second phase of construction was an extension of the first, not ZR	Jul 15 3.3.1
First-Tier Tribunal (TC04418): <i>Global Cellular Ltd</i>	Mobile phones bought by runners did not give rise to input tax credit	Jul 15 5.8.3
First-Tier Tribunal (TC04419): <i>Matthew Hodges</i>	Extrapolation of scaffolder's undeclared turnover was excessive; penalties were due, but reduced very significantly	Jul 15 6.8.3
First-Tier Tribunal (TC04420): <i>R & M Stansfield Enterprises Ltd</i>	Trader's records were not adequate to support global accounting scheme	Jul 15 2.10.1

First-Tier Tribunal (TC04421): <i>Bradonbay Ltd</i>	Second trader joined in an appeal to protect HMRC from risk of inconsistent findings in separate appeals	Jul 15 6.8.7
First-Tier Tribunal (TC04428): <i>Kati Zombory-Moldovan t/a Craft Carnival</i>	Craft fair organiser was supplying exempt land to stallholders	Jul 15 3.1.2
First-Tier Tribunal (TC04431): <i>Antonio Savidis</i>	Goods seized on importation would not be restored	Jul 15 4.3.3
First-Tier Tribunal (TC04433): <i>The Reform Club</i>	Dispute about split of not-profit club's subscription income between exempt, SR and ZR elements: the club lost	Jul 15 2.8.3
First-Tier Tribunal (TC04434): <i>C Jenkin & Son Ltd</i>	HMRC's assessment on caravan hire failed because they had thought it was exempt and disallowed input tax, when it should be standard rated	Jul 15 2.4.1
First-Tier Tribunal (TC04438): <i>Sandland Packaging Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04440): <i>Samuel Ottey</i>	Goods seized on importation would not be restored	Jul 15 4.3.4
First-Tier Tribunal (TC04441): <i>Merlin Scientific LLP</i>	Hospitality was part of composite onward supply so cost was not blocked as business entertainment	Jul 15 5.5.1
First-Tier Tribunal (TC04445): <i>Oak Tree Motor Homes Ltd</i>	Motor homes were not "caravans" for purposes of VAT	Jul 15 2.4.1
First-Tier Tribunal (TC04446): <i>Citipost Mail Ltd</i>	Old decision had not been appealed, with no good reason – leave to appeal out of time not granted, even though other periods on the same issue would be appealed	Jul 15 6.8.5
First-Tier Tribunal (TC04449): <i>Ulster Metal Refiners Ltd</i>	First-Tier Tribunal dismisses taxpayer's appeal in missing trader case	Jul 15 5.8.1
First-Tier Tribunal (TC04451): <i>Gdeco Ltd</i>	HMRC's choice of "careless" scale was if anything generous; no further mitigation of penalty appropriate	Jul 15 6.8.2
First-Tier Tribunal (TC04456): <i>Steve Ashall Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04459): <i>William Wallace</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04460): <i>Nora Harris</i>	TOGC conditions for opted land were not met	Jul 15 3.2.1
First-Tier Tribunal (TC04466): <i>Swanfield Ltd and related appeals</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04468): <i>Simon Thomas t/a The Stableyard</i>	Some flat rate scheme errors were careless, but others were not;	Jul 15 6.8.2

	suspension impossible as trader had applied for deregistration	
First-Tier Tribunal (TC04472): <i>Harland Machine Systems Ltd</i>	“Goods for test” relief only applied if the imported goods were to be tested, not if they were used to test something else	Jul 15 4.3.5
First-Tier Tribunal (TC04476): <i>David Alan Long</i>	Penalties confirmed	Jul 15 6.8.3
First-Tier Tribunal (TC04479): <i>North of England Zoological Society</i>	Standard method was appropriate for expenditure on animals in zoo	Jul 15 5.3.2
First-Tier Tribunal (TC04484): <i>London School of Economics and Political Science</i>	Assessment was not invalid just because it showed “period 00/00” on its face	Jul 15 6.7.3
First-Tier Tribunal (TC04485): <i>Solutions Center Ltd and another</i>	Costs awarded to HMRC in MTIC case	Jul 15 6.8.4
First-Tier Tribunal (TC04486): <i>Monica Bircham</i>	Penalties for dishonesty confirmed	Jul 15 6.8.3
First-Tier Tribunal (TC04487): <i>Danesmoor Ltd</i>	Legal and accountancy advice was provided to the shareholder/directors, not to the company	Jul 15 5.2.2
First-Tier Tribunal (TC04488): <i>M Lennon & Co Ltd</i>	Retention of part of facade meant building was not completely demolished	Jul 15 3.3.2
First-Tier Tribunal (TC04489): <i>Zinc Group Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04491): <i>Asha Bangladeshi Cuisine Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04492): <i>Profound Decisions Ltd</i>	Trader’s reasonable belief that DD mandate was in force was a reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04493): <i>Protec IT Solutions Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04496): <i>Fresh Cleaning (Scotland) Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04500): <i>Veal & Son</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04501): <i>Andrew Paul Bear</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04502): <i>Goodflo Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04504): <i>Connections GB Ltd</i>	First-Tier Tribunal dismisses taxpayer’s appeal in missing trader case	Jul 15 5.8.1

First-Tier Tribunal (TC04505): <i>Hayley Mundy t/a Hayley's Hair Design</i>	Trader could not backdate registration application in spite of accountant's delays in dealing with her request	Jul 15 6.2.2
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10 Other material

<i>Daily Telegraph, 19 January 2015</i>	Report of overcharging by mobile phone operator on calls made outside EU	Apr 15 4.2.1
<i>Taxation, 8 January 2015</i>	Article about <i>Equoland</i> and possible disproportionality of UK's default surcharge regime	Apr 15 6.8.2
<i>Taxation, 15 January 2015</i>	Article about POSMOSS rules	Apr 15 4.1.1
<i>Taxation, 29 January 2015</i>	Article about VAT visits	Apr 15 6.9.2
<i>Taxation, 12 February 2015</i>	Article about <i>Heliops</i> case on pre-registration VAT	Apr 15 5.8.3
http://tinyurl.com/ppzy8yw	Report on MOSS by Enterprise Nation	Jul 15 4.1.1
<i>Taxation 22 April 2015</i>	Problems from description of supplies on invoices	Jul 15 2.12.3
<i>Taxation 29 April 2015</i>	Article about Larentia CJEU case on group registration	Jul 15 6.1.1
<i>Taxation 7 May 2015</i>	Three way supplies discussed	Jul 15 2.9.1
<i>Taxation, 11 June 2015</i>	Article about HMRC policy on pre-registration VAT	Jul 15 5.8.4
<i>Taxation, 4 June 2015</i>	Reviews of proposed tax measures in Queen's speech	Jul 15 6.9.8

11 Lectures

2.1 Scope of VAT

2.2 Disbursements

2.3 Exemptions

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2.4 Zero-rating

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