

VAT UPDATE 2016/17

INDEX

**Covering quarterly updates
April and July 2016**

VAT Update July 2016 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 9/2016</i>	<i>Brief explains demonstration of compliance with planning consent when permitted development rights relied on</i>	Jul 16 3.3.6
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<i>Revenue & Customs Brief 11/2016</i>	<i>HMRC change policy on application of TOGC rules where businesses move in or out of VAT groups</i>	Jul 16 2.12.2
<i>Revenue & Customs Brief 12/2016</i>	<i>Updated guidance on Senior Accounting Officer rules</i>	Jul 16 6.9.6
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<i>VAT Information Sheet 2/2016</i>	<i>Exchange rates to be used for MOSS in quarter to March 2016</i>	Jul 16 4.1.2
<i>VAT Information Sheet 3/2016</i>	<i>Standard VAT rate for Greece rose from 23% to 24% on 1 June 2016</i>	Jul 16 4.1.3
<i>www.gov.uk/government/collections/customs-information-papers--2</i>	<i>HMRC explain significant changes to customs procedure codes from 1 May 2016</i>	Apr 16 4.3.6
<i>www.gov.uk/government/consultations/fulfilment-house-due-diligence-scheme</i>	<i>Consultation on fit and proper standards for fulfilment houses for online marketplace sales</i>	Apr 16 6.9.4
<i>www.gov.uk/government/publications/</i>	<i>Consultation on changing place of</i>	Apr 16 4.2.1

<i>draft-legislation-vat-use-and-enjoyment-provisions-for-insurance-repair-services</i>	supply of indemnity repairs	
<i>www.gov.uk/government/publications/hmrc-single-departmental-plan-2015-to-2020</i>	Single departmental plan sets out HMRC policy objectives for 5 years to 2020	Apr 16 6.9.6
<i>www.gov.uk/government/publications/vat-information-sheet-0116-vat-moss-exchange-rates-for-period-ending-december-2015</i>	Table of exchange rates for use by those registered under MOSS	Apr 16 4.1.2
<i>www.gov.uk/government/publications/vat-overseas-businesses-and-joint-and-several-liability-for-online-marketplaces</i>	Measures to strengthen powers to require foreign traders to appoint fiscal representatives in the UK	Apr 16 6.9.4
<i>www.gov.uk/government/publications/vat-refunds-for-museums-and-galleries</i>	VAT refund scheme for museums etc. extended more generally	Apr 16 5.8.3
<i>www.gov.uk/government/publications/vat-reverse-charge-for-electronic-communications-services</i>	Tax Impact and Information Note on new reverse charge on electronic communications	Apr 16 2.12.3
<i>www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers</i>	Updated <i>Guide to VAT on supplies of digital services to private consumers: Register and use the VAT Mini one-stop-shop for digital supplies</i>	Apr 16 4.1.1
<i>www.gov.uk/government/consultations/strengthening-the-tax-avoidance-disclosure-regimes-for-indirect-taxes-and-inheritance-tax</i>	Proposals to change VAT avoidance scheme disclosure rules	Jul 16 6.9.5
<i>www.gov.uk/government/news/pm-companies-to-be-liable-for-employees-who-facilitate-tax-cheating; http://tinyurl.com/h5vflj7</i>	Proposed criminal offence for companies failing to stop staff facilitating tax evasion	Jul 16 6.9.4
<i>www.gov.uk/government/publications/finance-bill-2016-committee-of-the-whole-house</i>	Delays to Finance Bill 2016	Jul 16 6.9.2
<i>www.gov.uk/government/publications/large-business-publication-of-tax-strategy</i>	Requirement for larger businesses to publish tax strategy	Jul 16 6.9.3
<i>www.gov.uk/government/publications/large-business-special-measures/special-measures-guidance-introduction</i>	Proposed measures to counter larger businesses undertaking aggressive avoidance	Jul 16 6.9.3
<i>www.gov.uk/government/speeches/statement-by-the-chancellor-following-the-eu-referendum</i>	George Osborne's brief statement about Brexit	Jul 16 6.9.1
<i>www.gov.uk/guidance/register-and-</i>	Updated guidance on MOSS and e-	Jul 16 4.1.1

<i>use-the-vat-mini-one-stop-shop</i>	commerce	
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2 Statute and other Parliamentary material

<i>OOTLAR Budget 2016</i>	Charity reliefs extended to Isle of Man charities	Apr 16 2.11.2
<i>OOTLAR Budget 2016</i>	Treasury power to add bodies to s.33 claimants introduced	Apr 16 5.8.3
<i>OOTLAR March 2016</i>	Proposed clarification of “reasonable care” for penalty cases	Apr 16 6.8.3
<i>OOTLAR March 2016</i>	Consultation on new penalty for participating in VAT fraud	Apr 16 6.8.3
<i>OOTLAR March 2016</i>	Proposed extension of VAT Disclosure Regime to align more closely with direct tax version	Apr 16 6.9.3
<i>OOTLAR March 2016</i>	Measures to increase consequences for promoters and enablers of avoidance schemes if their schemes fail	Apr 16 6.9.3
<i>OOTLAR March 2016</i>	Measures to strengthen powers to require foreign traders to appoint fiscal representatives in the UK	Apr 16 6.9.4
<i>Red Book 1.218 – 1.220</i>	Measures to strengthen powers to require foreign traders to appoint fiscal representatives in the UK	Apr 16 6.9.4
<i>Red Book 2.151</i>	VAT refund scheme for museums etc. extended more generally	Apr 16 5.8.3
<i>Red Book 2.152</i>	Treasury power to add bodies to s.33 claimants introduced	Apr 16 5.8.3
<i>Red Book 2.153</i>	Charity reliefs extended to Isle of Man charities	Apr 16 2.11.2
<i>SI 2016/12</i>	Introduction of new reverse charge on electronic communications	Apr 16 2.12.3
<i>SI 2016/235</i>	VAT refund scheme for museums etc. extended to several specific bodies	Apr 16 5.8.3
<i>SI 2016/307</i>	New s.33 body added to list	Apr 16 5.8.3
<i>SI 2016/333</i>	HMRC change rules on fees for paying tax by credit card	Apr 16 6.3.3
<i>SI 2016/365</i>	Registration thresholds increased from 1 April 2016	Apr 16 6.2.3
<i>SI 2016/620</i>	Removal of references to out of date bodies in Sch.8 reliefs for medicines etc.	Jul 16 2.4.4

3 Other UK official material

www.gov.uk/government/publications/vat-in-the-digital-single-market-eu-consultation-response	UK government asks Commission to relax MOSS rules with threshold	Apr 16 4.1.1
www.gov.uk/government/publications/your-charter	HMRC revises “Your Charter”	Apr 16 6.9.2
www.gov.uk/government/uploads/system/uploads/attachment_data/file/486536/further-fees-proposals-gov-response-consultation.pdf	Proposed action to introduce fees for taking appeals to Tribunal	Apr 16 6.9.1
www.gov.uk/government/uploads/system/uploads/attachment_data/file/504850/small_company_taxation_review_final_03032016.pdf#page=26	Office of Tax Simplification recommendations including two VAT measures	Apr 16 6.9.5
www.publications.parliament.uk/pa/cm201516/cmselect/cmpublic/674/674.pdf	Public Accounts Committee urges HMRC to take more action against tax fraud	Jul 16 6.9.4

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-11/15): <i>Odvolačí finanční ředitelství v Český Rozhlas</i>	Public body funded by statutory licence fee was not receiving business income, but might not be able to claim related VAT on expenses	Apr 16 4.4.7
CJEU (A-G) (Case C-18/15): <i>Brisal — Auto Estradas do Litoral S.A., KBC Finance Ireland v Fazenda Pública</i>	Corporation tax case considers VAT precedent in finding that indirect discrimination against non-resident businesses is not allowed	Apr 16 4.4.9
CJEU (A-G) (Case C-229/15): <i>Minister Finansów v Jan Mateusiak</i>	Opinion about charge to VAT on cessation of registration	Jul 16 4.4.10
CJEU (A-G) (Case C-24/15): <i>Josef Plöckl v Finanzamt Schrobenhausen</i>	Opinion that refusal of exemption for paperwork failures on despatch would be disproportionate	Jul 16 4.3.1
CJEU (A-G) (Case C-432/15): <i>Odvolačí finanční ředitelství v Pavlína Baštová</i>	Opinion about operation of VAT in relation to entry of horses for races, including status of prize money	Jul 16 4.4.11
CJEU (A-G) (Case C-516/14): <i>Barlis 06 — Investimentos Imobiliários e Turísticos SA v Autoridade Tributária e Aduaneira</i>	Vague descriptions of services on invoices were inadequate because authorities need to be able to see that the proper treatment has been applied	Apr 16 4.4.5
CJEU (A-G) (Case C-518/14): <i>Senatex GmbH v Finanzamt Hannover-Nord</i>	Trader should be allowed to obtain corrected invoices and deduct input tax in period in which transaction took place	Apr 16 4.4.4
CJEU (A-G) (Case C-543/14): <i>Ordre des barreaux francophones et germanophone and Others v Conseil</i>	Transitional exemption once abolished could not be reinstated	Apr 16 4.4.8

<i>des ministres</i>		
CJEU (A-G) (Case C-546/15): <i>Degano Trasporti S.a.s. di Ferruccio Degano & C., in liquidazione</i>	Compromise in which tax authority accepted less than full amount of VAT could be lawful if alternative would produce no greater amount	Apr 16 4.4.6
CJEU (Application) (Case C-616/15): <i>European Commission v Federal Republic of Germany</i>	Application by Commission for declaration that German cost-sharing rules are not in accordance with PVD	Jul 16 4.4.15
CJEU (Case C-11/15): <i>Odvolací finanční ředitelství v Český Rozhlas</i>	Public broadcaster's licence fee income held to be outside the scope of VAT, not exempt	Jul 16 4.4.8
CJEU (Case C-128/14): <i>Staatssecretaris van Financiën v Het Oudeland Beheer BV</i>	Self-supply charge on use of property for exempt purposes considered by CJEU	Jul 16 4.4.5
CJEU (Case C-130/15): <i>HMRC v National Exhibition Centre Ltd</i>	CJEU rules that "card handling charges" are not exempt as financial transactions	Jul 16 2.3.3
CJEU (Case C-131/14): <i>Cervati and another v Agenzia delle Dogane and another</i>	Arrangements for circumventing import quota were not abusive	Jul 16 4.3.4
CJEU (Case C-186/15): <i>Kreissparkasse Wiedenbrück v Finanzamt Wiedenbrück</i>	CJEU confirms that special methods are not required to round the percentage for overheads	Jul 16 5.3.4
CJEU (Case C-22/15): <i>European Commission v Kingdom of the Netherlands</i>	Netherlands rules on sporting exemption did not comply with PVD	Jul 16 4.4.6
CJEU (Case C-226/14): <i>Eurogate Distribution GmbH v Hauptzollamt Hamburg-Stadt</i>	Paperwork deficiencies in customs warehousing did not create customs debt in the circumstances	Jul 16 4.3.6
CJEU (Case C-228/14): <i>DHL Hub Leipzig GmbH v Hauptzollamt Braunschweig</i>	Paperwork deficiencies in customs warehousing did not create customs debt in the circumstances	Jul 16 4.3.6
CJEU (Case C-263/15): <i>Lajvér Meliorációs Nonprofit Kft. and Lajvér Csapadékvízrendezési Nonprofit Kft. v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága</i>	CJEU holds that grant-subsidised not-for-profit entity was engaged in economic activity and entitled to its input tax on costs	Jul 16 5.1.5
CJEU (Case C-267/15): <i>Gemeente Woerden v Staatssecretaris van Financiën</i>	Netherlands authority held to be entitled to input tax on sale of buildings at 10% of cost to non-profit foundation	Jul 16 4.4.9
CJEU (Case C-291/15): <i>EURO 2004. Hungary Kft v Nemzeti Adó- és Vámhivatal Nyugat-dunántúli Regionális Vám- és Pénzügyori</i>	Hungarian increase in import value for VAT and duties upheld by CJEU	Jul 16 4.3.5

CJEU (Case C-332/14): <i>Wolfgang und Dr Wilfried Rey Grundstücksgemeinschaft GbR v Finanzamt Krefeld</i>	PVD did not prohibit German law which required change of partial exemption method between CGS initial recovery and later adjustment	Jul 16 5.3.2
CJEU (Case C-334/14): <i>Les Jardins de Jouvence SCRL v Belgian State</i>	Supply of supported independent living for older people could constitute welfare	Apr 16 2.3.6
CJEU (Case C-40/15): <i>Minister Finansów v Aspiro SA, formerly BRE Ubezpieczenia sp. z o.o.</i>	Supply of claims handling did not qualify for exemption because supplier was not insurance agent	Apr 16 2.3.1
CJEU (Case C-520/14): <i>Gemeente Borsele v Staatssecretaris van Financiën</i>	Bus service bought in by local authority was not economic activity because amount paid by parents was nominal only – not consideration	Jul 16 2.1.1
CJEU (Case C-546/14): <i>Degano Trasporti S.a.s. di Ferruccio Degano & C., in liquidazione</i>	Italian practice of compromising with insolvent trader upheld by CJEU, provided no less VAT collected than would be due in insolvency	Jul 16 4.4.4
CJEU (Case C-550/14): <i>Envirotec Denmark ApS v Skatteministeriet</i>	Domestic reverse charge rules applied to amalgam of material containing gold	Jul 16 4.4.7
CJEU (Case C-607/14): <i>Bookit Ltd v HMRC</i>	CJEU rules that “card handling charges” are not exempt as financial transactions	Jul 16 2.3.3
CJEU (Reference) (Case 624/15): <i>Litdana UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Questions about operation of margin scheme	Apr 16 4.4.13
CJEU (Reference) (Case C-): <i>Evo Bus GmbH v Direcția Generală Regională a Finanțelor Publice Ploiești — Administrația Județeană a Finanțelor Publice Argeș</i>	Reference on conditions imposed by Romanian authorities for claims for VAT incurred elsewhere in EU	Jul 16 4.5.2
CJEU (Reference) (Case C-101/16): <i>SC Paper Consult SRL v Direcția Regională a Finanțelor Publice Cluj-Napoca, Administrația Județeană a Finanțelor Publice Bistrița-Năsăud</i>	Romanian reference about refusal of deduction where appellant failed to check for entry of supplier on “inactive suppliers” list	Jul 16 4.4.20
CJEU (Reference) (Case C-132/16): <i>Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ — Sofia v Iberdrola Inmobiliaria Real Estate Investments EOOD</i>	Bulgarian reference about recipient of supply in case involving tenants’ improvements to property	Jul 16 4.4.21
CJEU (Reference) (Case C-21/16): <i>Euro Tyre BV v Autoridade Tributária e Aduaneira</i>	Portuguese reference about refusal of exemption for despatches	Jul 16 4.4.13
CJEU (Reference) (Case C-26/16):	Portuguese reference about taxation of	Jul 16 4.3.2

<i>Santogal M-Comércio e Reparação de Automóveis Lda v Autoridade Tributária e Aduaneira</i>	new means of transport	
CJEU (Reference) (Case C-28/16): <i>Magyar Villamos Művek Zrt. (MVM) v Nemzeti Adó- és Vámhivatal Fellebviteli Igazgatósága</i>	Reference in case about holding company services to subsidiaries without consideration	Jul 16 5.1.1
CJEU (Reference) (Case C-33/16): <i>A Oy</i>	Finnish question about exemption for supplies relating to cargo	Jul 16 4.4.16
CJEU (Reference) (Case C-340/15): <i>Christine Nigl and Others</i>	Austrian reference about business splitting	Jul 16 4.4.17
CJEU (Reference) (Case C-340/15): <i>Wallenborn Transports SA v Hauptzollamt Gießen</i>	German reference about operation of free zones	Jul 16 4.3.7
CJEU (Reference) (Case C-36/16): <i>Minister Finansów v Posnania Investment SA</i>	Polish reference about transfer of land in satisfaction of arrears of tax	Jul 16 4.4.12
CJEU (Reference) (Case C-38/16): <i>Compass Contract Services Ltd v HMRC</i>	Questions referred to CJ on whether different dates for input tax and output tax <i>Fleming</i> claims is contrary to EU legal principles	Apr 16 6.4.5
CJEU (Reference) (Case C-390/15): <i>Rzecznik Praw Obywatelskich (RPO)</i>	Polish reference about fiscal neutrality and treatment of electronic books	Jul 16 4.4.14
CJEU (Reference) (Case C-412/15): <i>TMD Gesellschaft für transfusionsmedizinische Dienste mbH v Finanzamt Kassel II — Hofgeismar</i>	German reference about supplies of human blood for non-therapeutic purposes	Jul 16 4.4.18
CJEU (Reference) (Case C-453/15): <i>Criminal proceedings against A, B</i>	Questions about place of supply of emissions trading in fraud context	Apr 16 4.4.12
CJEU (Reference) (Case C-471/15): <i>Sjelle Autogenbrug I/S v Skatteministeriet</i>	Danish reference about operation of second hand margin scheme	Jul 16 4.4.19
CJEU (Reference) (Case C-493/15): <i>Agenzia delle Entrate v Marco Identi</i>	Italian reference about extinguishing VAT debts as part of bankruptcy	Jul 16 4.4.4
CJEU (Reference) (Case C-524/15): <i>Criminal proceedings against Luca Menci</i>	Questions about possible double jeopardy in relation to civil penalties and criminal prosecution	Apr 16 4.4.10
CJEU (Reference) (Case C-555/15): <i>Bernard Jean Marie Gabarel v Fazenda Pública</i>	Questions about extent of medical profession	Apr 16 4.4.11
CJEU (Reference) (Case C-564/15): <i>Tibor Farkas v Nemzeti Adó- és Vámhivatal Dél-alföldi Regionális Adó Főigazgatósága</i>	Questions about lawfulness of penalty for incorrect accounting where no loss of revenue and no allegation of abuse	Apr 16 4.4.17

CJEU (Reference) (Case C-573/15): <i>État belge v Oxycure Belgium SA</i>	Questions about applying different rates to oxygen in cylinders and oxygen supplied by compressor	Apr 16 4.4.16
CJEU (Reference) (Case C-574/15): <i>Criminal proceedings against Mauro Scialdone</i>	Questions about lawfulness of Italian relaxation of deterrents against criminal evasion	Apr 16 4.4.14
CJEU (Reference) (Case C-576/14): <i>ET 'Maya Marinova' v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Veliko Tarnovo pri Tsentralno upravlenie na natsionalnata agentsia za prihodite</i>	Questions about determination of taxable amounts in possibly fraudulent transactions	Apr 16 4.4.15
CJEU (Reference) (Case C-592/14): <i>HMRC v British Film Institute</i>	Questions referred on scope of cultural services exemption	Apr 16 2.3.9
CJEU (Reference) (Case C-605/15): <i>Minister Finansów v Aviva Towarzystwo Ubezpieczeń na Życie S.A. w Warszawie</i>	Polish reference about cost sharing exemption and distortion of competition	Jul 16 4.4.15
CJEU (Reference) (Case C-633/15): <i>London Borough of Ealing v HMRC</i>	Questions referred about possible discrimination in treating local authority leisure services as taxable while non-profit bodies are exempt	Apr 16 2.3.8
CJEU (Reference) (Case C-699/15): <i>HMRC v Brockenhurst College</i>	Questions referred about supplies in course of education received by persons other than students	Apr 16 2.3.4
CJEU (Reference) (Case C-90/16): <i>The English Bridge Union Limited v HMRC</i>	Questions referred on requirement for physical element in "sport", in context of contract bridge	Jul 16 2.3.10

5 Other European material

ec.europa.eu/taxation_customs/taxation/vat/action_plan/index_en.htm	Some details of Commission's proposed VAT action plan	Jul 16 4.4.1
europa.eu/rapid/press-release_IP-16-1022_en.htm	Commission's proposed VAT action plan	Jul 16 4.4.1
http://ec.europa.eu/taxation_customs/common/consultations/tax/index_en.htm	Replies to Commission consultation on e-commerce	Jul 16 4.1.1
http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_ec_annexi.pdf	List of VAT registration thresholds applied by EU Member States updated to January 2016	Apr 16 4.4.2
http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52015XC1126(01)&from=EN	List of gold coins eligible for VAT exemption in 2016	Apr 16 4.4.3
http://europa.eu/rapid/press-release_MEX-16-398_en.htm	Commission "orientation debate" on the future for VAT in the EU	Apr 16 4.4.1

<i>Official Journal of the European Union 31 May 2016</i>	Minimum standard rate confirmed at 15% until December 2017	Jul 16 4.4.2
www.consilium.europa.eu/en/press/press-releases/2016/05/25-conclusions-vat-action-plan/	Council welcomes Commission's VAT action plan	Jul 16 4.4.1
www.consilium.europa.eu/en/press/press-releases/2016/06/27-agri-vat-rules/	Directive on vouchers to take effect 1 January 2018	Jul 16 4.4.3

6 Case law: Supreme Court

Supreme Court: <i>Shop Direct Group v HMRC</i>	Confirmation that VAT repayments were subject to corporation tax as trading receipts, even if received by company other than the one carrying on the trade	Apr 16 6.4.3
Supreme Court: <i>Airtours Holidays Transport Ltd v HMRC</i>	Supreme Court confirms CA ruling that company was not entitled to input tax deduction on cost of report procured for lenders	Jul 16 5.2.1

7 Case law: Court of Appeal/Court of Session

Privy Council: <i>Shophold (Mauritius) Ltd v Assessment Review Committee and another</i>	Law in Mauritius did not have the same deemed tax point rules as the UK, so no charge arose where no invoice raised for management services	Jul 16 2.1.2
Court of Appeal: <i>BPP Holdings v HMRC</i>	Court restores FTT decision that HMRC's failure to comply with Tribunal directions warranted barring them from the proceedings	Apr 16 6.8.4
Court of Appeal: <i>Davis & Dann Ltd and another v HMRC</i>	HMRC overturn UT decision in favour of MTIC appellant: FTT was entitled to come to <i>Kittel</i> conclusion on overall weight of evidence	Apr 16 5.8.5
Court of Appeal: <i>Finance & Business Training Ltd v HMRC</i>	College could not use fiscal neutrality argument to give it the same treatment as a college of a university	Apr 16 2.3.3
Court of Appeal: <i>HMRC v Open University</i>	BBC was a body with educational aims so could make exempt supplies to Open University	Apr 16 2.3.5
Court of Appeal: <i>IFX Investment Company Ltd and others v HMRC</i>	Upper Tribunal was wrong to hold that "Spot the ball" was not a game: it was a game of chance	Jul 16 2.3.1
Court of Appeal: <i>The University of Huddersfield Higher Education Corporation v HMRC</i>	CA confirms that UT was right to hold that an avoidance scheme from 1995 was abusive	Jul 16 5.1.2

8 Case law: High Court/Upper Tribunal

Upper Tribunal: <i>Boxmoor Construction Ltd v HMRC</i>	Understanding that facade would be retained was not enough: had to be condition of planning consent	Apr 16 3.3.3
Upper Tribunal: <i>Brookes v HMRC</i>	Question of whether director had been dishonest remitted to FTT for reconsideration	Jul 16 6.8.2
Upper Tribunal: <i>Drummond v Revenue and Customs Comrs</i>	Discussion of power of Tribunal to make a “protective costs order” in advance of a hearing	Jul 16 6.8.9
Upper Tribunal: <i>E Buyer UK Ltd v HMRC; HMRC v Citibank NA</i>	HMRC should plead dishonesty explicitly, or disclaim it explicitly, in MTIC cases	Apr 16 5.8.5
Upper Tribunal: <i>Findmypast Ltd v HMRC</i>	Company sold “vouchers” for online downloading, no output tax on unredeemed amounts	Apr 16 2.12.1
Upper Tribunal: <i>Gateshead Jewish Nursery v HMRC</i>	HMRC awarded costs in relation to abandoned appeal by charity; amount to be agreed	Jul 16 6.8.9
Upper Tribunal: <i>Grand Entertainments Company v HMRC</i>	Inclusion of periods and lines of business not contemplated by original claim were not “amendments” but new claims, subject to their own time limits	Jul 16 6.4.1
Upper Tribunal: <i>Hills and another v HMRC</i>	Option to tax had been validly made and belated notification validly accepted by HMRC: subsequent purchaser had to pay VAT	Jul 16 3.2.1
Upper Tribunal: <i>Hills and another v HMRC</i>	Appellant was too late with notice of withdrawal from costs regime in case categorised by the FTT as “complex”	Jul 16 3.2.1
Upper Tribunal: <i>HMRC v Bratt Auto Contracts Ltd and another</i>	Claim was not valid for time limit purposes under s.80 and reg.37 if it did not specify the period for which the alleged overpayment had been made	Apr 16 6.4.2
Upper Tribunal: <i>HMRC v Frank A Smart & Son Ltd</i>	Input tax incurred on purchase of Single Farm Entitlements was connected to the business and deductible as overhead	Apr 16 5.1.2
Upper Tribunal: <i>HMRC v Imperial College of Science, Technology & Medicine</i>	Upper Tribunal confirms that HMRC were bound by an agreed method under reg.102, even if it combined “business/non-business” with partial exemption	Jul 16 5.3.5
Upper Tribunal: <i>HMRC v Iveco Ltd</i>	Claims based on adjustment of consideration would have to be made	Jul 16 6.4.2

	within reasonable time of that adjustment; out of time	
Upper Tribunal: <i>HMRC v Richard Burton</i>	Occupancy condition relating to neighbouring business did prohibit separate use or disposal	Apr 16 3.4.1
Upper Tribunal: <i>HMRC v SAE Education Ltd</i>	FTT had not weighed factors correctly in holding a commercial company was a “college of a university”: HMRC’s appeal upheld	Jul 16 2.3.4
Upper Tribunal: <i>HMRC v Vodafone Group Services Ltd</i>	Company could not substitute the reasons for an in-time claim in order to bring in a different out-of-time claim	Apr 16 6.4.1
Upper Tribunal: <i>HMRC v Wakefield College</i>	Fees charged to students without remission based on income were received in course of business: relevant charitable purpose condition failed	Apr 16 2.11.1
Upper Tribunal: <i>Marsdens Caterers of Sheffield v HMRC</i>	Payment on account trader failed to convince Upper Tribunal that POA rules were unfair or not applicable: surcharges confirmed	Apr 16 6.8.1
Upper Tribunal: <i>Marshall & Co v HMRC</i>	FTT had been wrong in one technical aspect of reasons for not awarding costs, but overall decision could not be faulted	Apr 16 6.8.10
Upper Tribunal: <i>Mobile Sourcing Ltd v HMRC</i>	Knowledge of agent had to be attributed to trader: MTIC appeal dismissed	Jul 16 5.8.3
Upper Tribunal: <i>Norseman Gold plc v HMRC</i>	Lack of link between management services supplied to subsidiary and any consideration meant that holding company was not making taxable supplies	Apr 16 5.1.1
Upper Tribunal: <i>R (oao Telefonica Europe plc and another) v HMRC</i>	Application for judicial review refused in case involving HMRC direction on apportionment of income under use and enjoyment rules	Jul 16 4.2.1
Upper Tribunal: <i>Zipvit Ltd v HMRC</i>	Upper Tribunal rejects claim for input VAT “due or paid” in payments to Royal Mail thought at the time to be exempt: HMRC would inevitably have refused reg.29 discretion without VAT invoices	Jul 16 6.4.3

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC04770):	MTIC appeal allowed in part: some deals were actual purchase and sale	Apr 16 5.8.5
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<i>Electrade 247 Ltd</i>	transactions under director's own control	
First-Tier Tribunal (TC04795): <i>Gaysha Ltd</i>	Bank's failure to process payments over a weekend was not a reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04800): <i>B Bowley</i>	DIY claim for garage succeeded even though project had taken 20 years	Apr 16 3.4.1
First-Tier Tribunal (TC04803): <i>Cleckheaton Holdings Ltd</i>	Demonstrator cars were not capital assets for reg.101 calculation: input tax had to be restricted in <i>Fleming</i> claim for exempt sales	Apr 16 5.3.1
First-Tier Tribunal (TC04806): <i>Brian Hughes</i>	Import duty relief should be allowed to traveller in unfortunate circumstances	Apr 16 4.3.1
First-Tier Tribunal (TC04808): <i>KDT Management Ltd</i>	Company had used the wrong FRS category – HMRC were wrong to regard the company's correction as a "retrospective change of category"	Apr 16 6.3.1
First-Tier Tribunal (TC04814): <i>Ryefell Ltd t/a Hambledon Haulage</i>	Withdrawal of connected company from cash accounting, causing cash flow difficulties, was not a reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04815): <i>Geoffrey Lane</i>	Trader was too late to claim exception from registration retrospectively	Apr 16 6.2.1
First-Tier Tribunal (TC04819): <i>The Frozen Fruit Company Ltd</i>	Product was similar to water ice so excluded from zero rate	Apr 16 2.4.1
First-Tier Tribunal (TC04820): <i>Avicenna Centre for Chinese Medicine Ltd</i>	Evidence suggested that HMRC had given wrong answers during VAT visit in 2004, triggering s.78 interest on later repayment claim	Apr 16 6.4.4
First-Tier Tribunal (TC04823): <i>Contractors 4 U Ltd and another</i>	Penalties for unauthorised issue of VAT invoices confirmed on deliberate conduct scale	Apr 16 6.8.2
First-Tier Tribunal (TC04827): <i>Julian Anthony Goodman</i>	Application to join FRS retrospectively was rejected	Apr 16 6.3.1
First-Tier Tribunal (TC04829): <i>Ripon Farm Services Ltd</i>	Combined reduction of overdraft facility and seasonal decline in turnover, plus refusal of TTP application after deadline, was a reasonable excuse	Apr 16 6.8.1
First-Tier Tribunal (TC04830): <i>Spyshoponline.co.uk Ltd</i>	No excuse for surcharge	Apr 16 6.8.1
First-Tier Tribunal (TC04833): <i>Travel Incentives Meetings Exhibitions Ltd</i>	Supplies were eligible for TOMS even though sold to businesses for resale	Apr 16 2.9.1
First-Tier Tribunal (TC04835):	Penalties for income tax and VAT	Apr 16 6.7.1

<i>Telematique Ltd and another</i>	matters considered and confirmed	
First-Tier Tribunal (TC04836): <i>Sports and Leisure Group Ltd</i>	Monthly subscriptions did not include charge for credit in second year because no lump sum alternative was offered	Apr 16 2.3.2
First-Tier Tribunal (TC04839): <i>GSM Inter Trade Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04840): <i>Temple Finance Ltd and another</i>	Sch.6 para.1 direction was not appropriate: supplies between connected persons were not below MV	Apr 16 2.6.1
First-Tier Tribunal (TC04841): <i>Blue Ocean Associates Ltd</i>	Surcharge of £277,185 for one day late payment on account confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04845): <i>Half Penny Accountants Ltd</i>	HMRC review decision to require deposit of security was unreasonably made	Apr 16 6.9.7
First-Tier Tribunal (TC04846): <i>PGPH Ltd</i>	Tribunal refused to bar HMRC from the proceedings but issued directions	Apr 16 6.8.5
First-Tier Tribunal (TC04850): <i>Oceanair Express Logistics Ltd</i>	Company did not produce enough good reasons to justify appealing out of time: struck out	Apr 16 6.8.7
First-Tier Tribunal (TC04851): <i>TGH (Commercial) Ltd</i>	Ancillary buildings constructed with RRP building qualified for zero rate	Apr 16 3.3.2
First-Tier Tribunal (TC04853): <i>Tower Bridge GP Ltd</i>	Directions issued to both parties in MTIC appeal	Apr 16 6.8.5
First-Tier Tribunal (TC04855): <i>Wellcome Trust Ltd</i>	Charity had chosen not to apply <i>Lennartz</i> to purchase of a building, could not do so years after the event	Apr 16 5.1.3
First-Tier Tribunal (TC04859): <i>Fogarty (Filled Products) Ltd</i>	Late arrival of loan finance was reasonable excuse for some late payments, but other surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04860): <i>M J Hickey Plant Hire and Contracts Ltd</i>	Consideration of reduced penalties for “delayed tax” on reversing errors: held only available for careless errors, not deliberate ones	Apr 16 6.8.2
First-Tier Tribunal (TC04863): <i>Satpal Singh Laghmani</i>	Trader had no evidence to displace HMRC’s assessment on understated sales	Apr 16 6.7.2
First-Tier Tribunal (TC04869): <i>Midland Credit Ltd</i>	No good reason to reinstate an appeal after appellant had failed to engage with Tribunal	Apr 16 6.8.9
First-Tier Tribunal (TC04874): <i>Merlin</i>	Costs not awarded because HMRC	Apr 16 6.8.10

<i>Scientific LLP</i>	had not acted unreasonably	
First-Tier Tribunal (TC04877): <i>Kings Leisure Ltd</i>	Owner of land made exempt supplies of licence, could not deduct input tax on construction of mobile home pitches	Apr 16 3.1.1
First-Tier Tribunal (TC04886): <i>Broadsteady Ltd</i>	Scale rate did not apply because cars were not “allocated to employee” or did not have private mileage	Apr 16 2.12.2
First-Tier Tribunal (TC04888): <i>Aria Technology Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04889): <i>Benjamin Myles Marshall Hall</i>	Accountant appeared to have given trader bad advice about appeal, but that was insufficient reason to allow a late appeal to proceed: struck out	Apr 16 6.8.7
First-Tier Tribunal (TC04892): <i>Luxur plc</i>	Company failed to produce convincing evidence of hardship: application rejected by Tribunal	Apr 16 6.8.8
First-Tier Tribunal (TC04900): <i>Roberto Pia</i>	Reliance on accountant to register the business was not a reasonable excuse for penalty – failure to register had gone on too long	Apr 16 6.8.2
First-Tier Tribunal (TC04910): <i>Enviroengineering Ltd</i>	Costs charged by director’s accountancy practice in taking company’s appeal were “external” and claimable, but HMRC had not acted unreasonably	Apr 16 6.8.10
First-Tier Tribunal (TC04917): <i>Languard New Homes Ltd</i>	Zero rate allowed to “vertical conversion” of part commercial, part residential property	Apr 16 3.3.1
First-Tier Tribunal (TC04918): <i>S K and J Creations Ltd</i>	No excuse for late payments, surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04920): <i>The Green Bungalow Settlement</i>	Late registration penalty was still due even though there was no intention to avoid VAT	Apr 16 6.8.2
First-Tier Tribunal (TC04923): <i>Shanklin Conservative and Unionist Club</i>	Club’s main aims were social, not political, so subscriptions were not exempt	Apr 16 2.3.7
First-Tier Tribunal (TC04925): <i>K J Services Ltd</i>	Company failed to satisfy conditions for zero-rating as export or despatch	Apr 16 4.3.2
First-Tier Tribunal (TC04928): <i>M P Burke Transport Ltd</i>	Failure of bank to make payments over weekend was not a reasonable excuse: surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04929): <i>Lepton Service Station Ltd</i>	HMRC’s forms and guidance did not apply the law on voluntary	Apr 16 5.8.2

	registration: trader could insist on an earlier date rather than a later date	
First-Tier Tribunal (TC04931): <i>Mannor Construction Ltd</i>	Failure of bank to make payments over weekend was not a reasonable excuse: surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04935): <i>Gradon Construction Ltd</i>	HMRC's decision not to accept alternative evidence for input tax deduction was not unreasonable	Apr 16 5.8.4
First-Tier Tribunal (TC04937): <i>Bindery Machinery Services</i>	Combination of different problems still did not amount to reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04938): <i>Abbott International Trading Ltd and another</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04944): <i>Nestlé UK Ltd</i>	Powders for making fruit-flavoured milk were standard rated as "for preparation of beverages"	Apr 16 2.4.2
First-Tier Tribunal (TC04945): <i>Grade One Trading Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04946): <i>Walmley Ash Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04949): <i>Collegiate Accommodation Consulting Ltd</i>	Combination of different problems still did not amount to reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04951): <i>Hospital Telecommunications Services Ltd</i>	HMRC wrongly telling trader he could not use cash accounting was a reasonable excuse: surcharges cancelled	Apr 16 6.8.1
First-Tier Tribunal (TC04952): <i>Colin Thompson t/a CC Tiles</i>	Appeal struck out for lack of appealable decision, no prospect of success and out of time	Apr 16 6.8.6
First-Tier Tribunal (TC04953): <i>JSM Construction Ltd</i>	Dispute over reliability of witness evidence based on statement in a document; Tribunal declined to strike out appeal but issued directions	Apr 16 6.8.6
First-Tier Tribunal (TC04954): <i>George Akay</i>	HMRC reasonably refused to restore diamond after attempted smuggling	Apr 16 4.3.1
First-Tier Tribunal (TC04963): <i>Gryson Air Conditioning Equipment Ltd</i>	Deliberate conduct penalties considered – too large for directors to have been unaware	Apr 16 6.8.2
First-Tier Tribunal (TC04964):	Penalties for unauthorised issue of	Apr 16 6.8.2

<i>Kinesis Positive Recruitment Ltd</i>	VAT invoices confirmed on deliberate conduct scale	
First-Tier Tribunal (TC04965): <i>Boost Pay Ltd</i>	Director's absence was not a reasonable excuse for a company with several employees who could have taken over: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04966): <i>Shaun David Corrigan</i>	"Inquiry" for repayment supplement purposes had to include a question – only the day of the visit could be left out by HMRC, so RS was due	Apr 16 6.4.6
First-Tier Tribunal (TC04970): <i>Baljit Singh</i>	Accountant appeared to have given trader bad advice about appeal, but that was insufficient reason to allow a late appeal to proceed: struck out	Apr 16 6.8.7
First-Tier Tribunal (TC04973): <i>Scott Kernohan</i>	Retrospective planning consent could not validate DIY claim	Apr 16 3.4.1
First-Tier Tribunal (TC04976): <i>Elbrook Cash & Carry Ltd</i>	Hardship application not just a delaying tactic: accepted by Tribunal	Apr 16 6.8.8
First-Tier Tribunal (TC04980): <i>Andrew David Reeves</i>	Retention of gable on plans was "required", but was not a "facade" – not new construction after demolition	Apr 16 3.4.1
First-Tier Tribunal (TC04986): <i>Group One (Arshad Mehmood)</i>	Clawback of input tax confirmed, penalty mitigated from 70% to 60% to reflect some cooperation	Apr 16 6.7.3
First-Tier Tribunal (TC04987): <i>G Siddons Ltd</i>	Belief that direct debit was in place was not reasonable: no excuse, surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04991): <i>Koon Chung and Yuk Fong Lam</i>	Appeal on hot takeaways struck out as having no prospect of success	Jul 16 2.4.1
First-Tier Tribunal (TC04994): <i>Stocks Fly Fishery (a partnership)</i>	Supply of right to fish was a single taxable supply, in spite of contained right to take home edible fish	Jul 16 2.8.1
First-Tier Tribunal (TC04995): <i>Caligor RX Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC04997): <i>Grosvenor Cleaning Services Ltd</i>	Payment on account trader held not to have reasonable excuse for surcharge	Jul 16 6.8.1
First-Tier Tribunal (TC04998): <i>Pennine Care NHS Trust</i>	Secure mental health unit was RRP and not "similar to a hospital"	Jul 16 3.3.1
First-Tier Tribunal (TC04999): <i>Stereomatic Ltd</i>	ECSL penalty upheld	Jul 16 6.8.4
First-Tier Tribunal (TC05000): <i>SDI-Unistride (Southern) Ltd</i>	Exceptional difficulties in one period held to be reasonable excuse for surcharge; in other periods, appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05001): <i>Kevin</i>	Surcharge appeal dismissed	Jul 16 6.8.1

<i>and Caroline Clarke</i>		
First-Tier Tribunal (TC05003): <i>Dynamic People Ltd</i>	Judge Bishopp holds that a PE special method continued until HMRC cancelled it, even though the company had joined a VAT group	Jul 16 5.3.1
First-Tier Tribunal (TC05008): <i>Suzanne Deutsch</i>	Individual was held to be a partner in a validly registered partnership and liable for VAT, despite partner's alleged fraud	Jul 16 6.2.2
First-Tier Tribunal (TC05010): <i>Recruit Right Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05011): <i>Kingsdale Group Ltd and another</i>	Surcharge reduced where some of the income declared should have been exempt, even though s.80 meant it could not be repaid	Jul 16 6.8.1
First-Tier Tribunal (TC05013): <i>Thermo Timber Technology Ltd</i>	Timber eco-houses were not "caravans" for zero-rating	Jul 16 2.4.2
First-Tier Tribunal (TC05021): <i>Ken Renforth t/a Facade Detailing Service</i>	Exception from registration could not be granted retrospectively; judge appears not to understand forward and backward look tests	Jul 16 6.2.1
First-Tier Tribunal (TC05024): <i>Auxilium Project Management Ltd</i>	Appeal against "deliberate conduct" penalty allowed – misunderstanding had been careless, not deliberate	Jul 16 6.8.3
First-Tier Tribunal (TC05027): <i>Wholesale Clearance UK Ltd</i>	Assessments based on discrepancy between accounts and VAT returns upheld	Jul 16 6.7.3
First-Tier Tribunal (TC05030): <i>Joshua Ready and Leanda Jones t/a The Open Kitchen Cafe</i>	HMRC were correct to insist on registration based on zero-rated turnover, but should have excluded that turnover from assessment	Jul 16 6.2.4
First-Tier Tribunal (TC05035): <i>S & I Electronics plc</i>	Case remitted to FTT long after 1 April 2009 was subject to "new rules" on costs, even though HMRC won costs in relation to original hearing	Jul 16 6.8.9
First-Tier Tribunal (TC05036): <i>C F Booth Ltd</i>	Case management hearing on MTIC appeal	Jul 16 5.8.3
First-Tier Tribunal (TC05038): <i>Fusion Care Solutions Ltd</i>	Surcharge appeal upheld in relation to earlier periods, reducing percentage for current period so no surcharge would be collected	Jul 16 6.8.1
First-Tier Tribunal (TC05041): <i>Brian Harvey t/a Sun Ice Air Conditioning Services</i>	FTT rejects appeal based on religious objections to filing online	Jul 16 6.3.1
First-Tier Tribunal (TC05042): <i>Maltavini Ltd</i>	Application to reinstate "hot takeaway" appeal based on more	Jul 16 6.8.8

	optimistic legal advice refused	
First-Tier Tribunal (TC05047): <i>Peter Walls t/a Charlies Accessories Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 16 6.8.7
First-Tier Tribunal (TC05050): <i>Eastern Atlantic Helicopters Ltd</i>	Input tax claim allowed on helicopter where there was doubt about ownership and supplier	Jul 16 5.2.2
First-Tier Tribunal (TC05055): <i>Nicola Kellett</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05056): <i>Shahzada Rasul</i>	Time limits considered: FTT accepted that officer did not have enough information to raise assessment until a date within 12 months of doing so	Jul 16 6.7.2
First-Tier Tribunal (TC05057): <i>Citipost Mail Ltd</i>	Company breached low value bulk import approval, but no customs debt arose as relief was mandatory	Jul 16 4.3.3
First-Tier Tribunal (TC05062): <i>Agilisys Contact Services Ltd and others</i>	Payment of salaries to joint venture was a disbursement, not part of the consideration for services	Jul 16 2.9.1
First-Tier Tribunal (TC05063): <i>Max Investments Ltd</i>	Company could not change the effective date of registration it had validly applied for, even though it had misunderstood the consequences	Jul 16 6.2.3
First-Tier Tribunal (TC05064): <i>The Grand Folkestone Ltd and another</i>	Business splitting directions upheld	Jul 16 6.7.1
First-Tier Tribunal (TC05066): <i>Falconwood Employment Agency</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05067): <i>Hallé Concerts Society</i>	Subscriptions to concert company were held exempt as it was a philanthropic body	Jul 16 2.3.8
First-Tier Tribunal (TC05068): <i>Jason Andrew</i>	Dishonesty penalty attributed to individual director: appeal dismissed – reliance on suggestion of “man in pub” was no excuse	Jul 16 6.8.3
First-Tier Tribunal (TC05069): <i>GH Preston Partnership</i>	Surcharge appeal allowed to very small extent, but rejected in relation to large number of periods in dispute	Jul 16 6.8.1
First-Tier Tribunal (TC05071): <i>Mucho Mas Ltd t/a Chilango</i>	Salads contained food above ambient temperature and were standard rated	Jul 16 2.4.1
First-Tier Tribunal (TC05072): <i>Lovibonds Brewery Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05078): <i>Blue Chip Hotels Ltd</i>	Hire of room licensed for civil wedding ceremonies was supplied “with facilities” so not exempt	Jul 16 3.1.1
First-Tier Tribunal (TC05079): <i>JSJ Metal Recycling Ltd</i>	Judge Gordon Reid comments on disproportionality but cannot uphold	Jul 16 6.8.1

	appeal against surcharge on those grounds	
First-Tier Tribunal (TC05081): <i>Mumbai Kitchen (Bromley) Ltd</i>	Appeal against penalties for failure to comply with information upheld, with criticism of HMRC's procedures	Jul 16 6.8.3
First-Tier Tribunal (TC05083): <i>Anthony Lorimer</i>	Appeal out of time refused: considerable prejudice, but delay too great to be a reasonable excuse	Jul 16 6.8.6
First-Tier Tribunal (TC05087): <i>J3 Building Solutions Ltd</i>	Dwelling constructed within retained walls of former property was "new construction", not reconstruction	Jul 16 3.3.3
First-Tier Tribunal (TC05088): <i>Infocom IT (UK) Ltd</i>	Reinstatement of appeal refused as case hopeless; HMRC awarded costs of reinstatement application	Jul 16 6.8.8
First-Tier Tribunal (TC05089): <i>Geotrading Europe Ltd</i>	HMRC were entitled to refuse to register trader who did not provide sufficient evidence of trading	Jul 16 5.1.3
First-Tier Tribunal (TC05093): <i>Enfield Tandoori Ltd</i>	Assessments upheld in principle but reduced in amount for flaws in calculation bases	Jul 16 6.7.4
First-Tier Tribunal (TC05094): <i>Susan Wilson</i>	Appeal against late notification penalties dismissed	Jul 16 6.8.3
First-Tier Tribunal (TC05097): <i>DTL Supplies Ltd</i>	Apparently fictitious supplies considered in appeal about VAT and corporation tax: appeal mostly dismissed	Jul 16 5.8.1
First-Tier Tribunal (TC05101): <i>J & W Brown</i>	Penalty for failing to notify change from sole trader to partnership reduced from £582 to £101	Jul 16 6.8.3
First-Tier Tribunal (TC05102): <i>Doogs Garden Services</i>	Belated notification appeal dismissed, but Judge Gordon Reid recommended HMRC honour an apparent offer to settle for a smaller amount	Jul 16 6.2.1
First-Tier Tribunal (TC05107): <i>England and Wales Cricket Board Ltd</i>	Surcharge appeal allowed because FTT accepted evidence that liability notice had not been delivered to trader	Jul 16 6.8.1
First-Tier Tribunal (TC05108): <i>First State Investment Management (UK) Ltd</i>	Application to stay proceedings in case about pension fund management rejected	Jul 16 6.8.10
First-Tier Tribunal (TC05123): <i>Anthony Clynes</i>	Dishonesty penalty attributed to individual director: appeal dismissed	Jul 16 6.8.3
First-Tier Tribunal (TC05124): <i>Ascot International Sports & Footwear Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05125): <i>Gamma Infinity Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1

First-Tier Tribunal (TC05126): <i>Iansyst Ltd</i>	Tablets and mobile phones with special software installed were “adapted solely for use by handicapped persons” and zero-rated	Jul 16 2.4.3
First-Tier Tribunal (TC05127): <i>C Neary Ltd</i>	Most of work on protected building was repairs and maintenance, not zero-rated	Jul 16 3.3.5
First-Tier Tribunal (TC05128): <i>Richard Akester</i>	DIY claim refused because planning consent not complied with at the time the work was done	Jul 16 3.4.1
First-Tier Tribunal (TC05130): <i>Tadmarton Heath Golf Club Company Ltd</i>	Application to be treated differently from <i>Berkshire</i> lead case on golf clubs was rejected	Jul 16 6.8.11
First-Tier Tribunal (TC05131): <i>Balhousie Holdings Ltd</i>	Sale and leaseback did not dispose of whole interest in building so clawback charge on RRP property under Sch.10 did not bite	Jul 16 3.3.4
First-Tier Tribunal (TC05133): <i>Faskally Care Home Ltd</i>	Insufficient evidence that company in partially exempt group had made taxable supplies to its fellow group companies	Jul 16 5.1.4
First-Tier Tribunal (TC05135): <i>Gastropub Hospitality Ltd</i>	Judge Gordon Reid comments on disproportionality but cannot uphold appeal against surcharge on those grounds	Jul 16 6.8.1
First-Tier Tribunal (TC05140): <i>PR Powersaving Solutions Ltd</i>	Surcharge appeal allowed where HMRC owed money to the appellant in relation to PAYE, leading to rejection of direct debit	Jul 16 6.8.1
First-Tier Tribunal (TC05150): <i>Japan MPV Motors Ltd</i>	FTT accepts that transaction was cancelled so no penalty for failure to include in VAT return	Jul 16 2.12.1
First-Tier Tribunal (TC05153): <i>Changtel Solutions Ltd and another</i>	Deliberate conduct penalties in relation to MTIC reduced to careless and “without concealment” by Tribunal	Jul 16 6.8.3
First-Tier Tribunal (TC05154): <i>Solar Power PV Ltd</i>	Dishonesty penalty attributed to individual director: appeal dismissed	Jul 16 6.8.3
First-Tier Tribunal (TC05157): <i>Mr XYZ</i>	Barrister could not obtain repayment by filing nil returns over four years after paying estimated assessments	Jul 16 6.4.5
First-Tier Tribunal (TC05159): <i>Sherdons Golf Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05160): <i>Aircall International Ltd and another</i>	MTIC appeal dismissed	Jul 16 5.8.3
First-Tier Tribunal (TC05162): <i>Xuong</i>	Assessment upheld but mitigation of	Jul 16 6.7.5

<i>Ngo</i>	penalties increased	
First-Tier Tribunal (TC05165): <i>Friends of the Earth Trust Ltd</i>	Cost of training fundraisers was not linked to sale of magazines	Jul 16 2.1.3
First-Tier Tribunal (TC05168): <i>UK Inbound Ltd</i>	Clawback assessment on trade representative body upheld	Jul 16 2.3.7
First-Tier Tribunal (TC05171): <i>Sport Academies Ltd</i>	Company ran taxable sports camps for children, not exempt childminding	Jul 16 2.3.6
First-Tier Tribunal (TC05174): <i>Highland Wood Energy Ltd</i>	Judge Gordon Reid comments on disproportionality but cannot uphold appeal against surcharge on those grounds	Jul 16 6.8.1
First-Tier Tribunal (TC05177): <i>BW Hills Southbank Ltd</i>	Surcharge appeal allowed where TTP had been asked for before deadline, but only accepted by HMRC after – requirements of law satisfied	Jul 16 6.8.1
First-Tier Tribunal (TC05179): <i>AZ Automobiles Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05187): <i>Colin Waller</i>	Appeal against dishonesty penalty allowed: HMRC had not discharged burden of proof to show particular director had acted dishonestly	Jul 16 6.8.3
First-Tier Tribunal (TC05188): <i>Damson Consulting Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05193): <i>Capital Focus Ltd</i>	Building containing bedsits was “a dwelling”, not “dwellings”	Jul 16 3.3.2
First-Tier Tribunal (TC05195): <i>D & J Grant</i>	Input tax claim not available on supply that was never delivered	Jul 16 5.8.2
First-Tier Tribunal (TC05196): <i>Vehicle Control Services Ltd</i>	Company with 92% of income outside the scope had to apportion its VAT claim and only recover a small proportion of overhead VAT	Jul 16 5.3.3

10 Other material

<i>Independent, 18 March 2016</i>	Negotiations to apply zero rate to sanitary products	Apr 16 2.4.4
<i>Law Society, 10 June 2016</i>	Delay in change of liability of property searches	Jul 16 2.12.3
<i>Taxation, 4 February 2016</i>	Article about best judgement assessments and need for good records	Apr 16 6.7.4
<i>Taxation, 25 February 2016</i>	Article about tax issues arising in the holiday industry	Apr 16 2.9.3
<i>Taxation, 3 March 2016</i>	Article reviews cases in which HMRC have tried to impose FRS categories and generally lost	Apr 16 6.3.2

<i>Taxation, 10 March 2016</i>	Article about policy requiring pre-registration VAT on fixed assets to be depreciated before reg.111 claim	Apr 16 5.8.2
<i>Taxation, 14 April 2016</i>	Article about VAT problems from transactions in property	Jul 16 3.1.2
<i>Taxation, 21 April 2016</i>	Article about exemption for private tuition	Jul 16 2.3.5
<i>Taxation, 5 May 2016</i>	Article about MJ Hickey Plant Hire and Contracts Ltd and penalty for deliberate delaying of tax payments	Jul 16 6.8.5
<i>Taxation, 12 May 2016</i>	Article about borderline between a business and a hobby	Jul 16 5.6.1
<i>Taxation, 2 June 2016</i>	Article about Jason Andrew case of fraud suggested by “man in the pub”	Jul 16 6.8.3
<i>Taxation, 2 June 2016</i>	Article about four areas in which HMRC’s views have been challenged or have changed in the last 12 months	Jul 16 6.9.7
<i>Taxation, 9 June 2016</i>	Article about proposals for new rules on “fulfilment houses” in UK	Jul 16 6.9.7

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