

VAT UPDATE 2010/11
INDEX

Covering quarterly update
October 2010

VAT Update October 2010 Index

INTRODUCTION

This index arranges the material in the update according to type of source (ECJ decision, High Court, Tribunal, new law etc.). If you are looking for a particular word or name, use the “find” function to find it.

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<i>www.hmrc.gov.uk/agents/started-vat.htm#11</i>	HMRC explain how to set up electronic sales lists	Jul 10 4.2.4
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<i>www.hmrc.gov.uk/manuals/chmanual/updates/updateindex.htm</i>	Update of compliance manual for FA 2008 changes	Apr 10 6.9.10
<i>www.hmrc.gov.uk/manuals/frsmanual/updates/updateindex.htm</i>	Update of online manual on flat rate scheme	Apr 10 6.3.6

www.hmrc.gov.uk/manuals/nbcgmanual/index.htm	Guidance on non-statutory business clearance procedures	Jul 10 6.9.3
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www.hmrc.gov.uk/payinghmrc/vat.htm#2#	How to set up a direct debit to pay VAT	Jul 10 6.3.1
www.hmrc.gov.uk/podcasts	HMRC “super podcast” deals with administration changes on 1 April 2010	Apr 10 6.3.3
www.hmrc.gov.uk/thelibrary/fleming-claims.htm	Guidance on <i>Fleming</i> claims on HMRC website	Oct 10 6.4.1
www.hmrc.gov.uk/vat/managing/problems/corrections/correct-mistakes.htm	HMRC guidance on correcting errors efficiently	Oct 10 6.6.1
www.hmrc.gov.uk/vat/vat-online/index.htm	7 August is the first deadline for compulsory online filing	Jul 10 6.3.3
www.hmrc.gov.uk; http://www.hmrc.gov.uk/tax-health-plan	“Tax health plan” for doctors and others to bring their tax affairs into line	Apr 10 6.9.8

2 Statute and other Parliamentary material

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<i>SI 2010/Draft The Value Added Tax (Emissions Allowances) Order 2010</i>	New rules on emissions allowances	Oct 10 2.12.2

3 Other UK official material

<i>National Audit Office Press Release 03/10 15 January 2010</i>	NAO report on HMRC telephone performance	Apr 10 6.9.4
<i>www.adjudicatorsoffice.gov.uk</i>	Annual Adjudicator’s report	Oct 10 6.9.4
<i>www.nao.org.uk/publications/1011/hmrc_accounts_2009-10.aspx</i>	NAO annual report on HMRC’s accounts	Oct 10 6.9.4

4 Case law: ECJ

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ECJ (A-G) (Case C-156/09): <i>Finanzamt Leverkusen v Verigen Transplantation Service International AG</i>	Opinion that extraction and multiplication of cartilage material was healthcare service and “work on goods” for place of supply	Oct 10 2.3.6
ECJ (A-G) (Case C-270/09): <i>Macdonald Resorts Ltd v HMRC</i>	Opinion that timeshare points were land-related supplies	Oct 10 4.2.1
ECJ (A-G) (Case C-285/09): <i>Criminal proceedings against R</i>	Opinion that denial of exemption on despatch, where customers were abusing the system, was disproportionate if supplier acted in good faith	Oct 10 4.4.2
ECJ (A-G) (Case C-40/09): <i>Astra Zeneca UK Ltd v HMRC</i>	Advocate-General’s opinion is that salary sacrifice for vouchers represents a supply of the vouchers for consideration by the employer	Jul 10 2.12.1
ECJ (A-G) (Case C-492/08): <i>Commission v French Republic</i>	Advocate-General’s opinion agrees with Commission that French rules on legal aid incorrectly allow a lower rate of VAT to be applied	Apr 10 4.4.8
ECJ (A-G) (Case C-58/09): <i>Leo-Libera GmbH v Finanzamt Buchholz in der Nordheide</i>	Advocate-General believes that Belgian restrictions on gambling exemption comply with EU law	Apr 10 4.4.4
ECJ (A-G) (Case C-581/08): <i>EMI Group Ltd v HMRC</i>	Advocate-General’s opinion that UK rules on samples and small gifts are wrong	Jul 10 2.7.1
ECJ (A-G) (Case C-84/09): <i>X v Skatterverket</i>	Opinion about exemption for despatch of boats under art.138 VAT Directive	Jul 10 4.3.2
ECJ (A-G) (Cases C-538/08 and C-33/09): <i>X Holding BV v Staatssecretaris van Financiën, and Oracle Nederland BV v Inspecteur van de Belastingdienst Utrecht-Gooi</i>	Advocate-General’s opinion that Dutch blocking order on staff costs was not sufficiently precise in defining what was blocked	Apr 10 4.4.6
ECJ (Application) (Case C-274/10): <i>Commission v Hungary</i>	Commission applies for ruling that Hungary’s rules on reclaiming VAT are too restrictive	Oct 10 4.4.7
ECJ (Application) (Case C-433/09): <i>Commission v Republic of Austria</i>	Commission takes proceedings against Austria for including “fuel consumption tax” in taxable amount on sales of new cars	Apr 10 4.4.9

ECJ (Application) (Case C-441/09): <i>Commission v Republic of Austria</i>	Commission takes proceedings against Austria for applying reduced rate to supplies of horses	Apr 10 4.4.9
ECJ (Application) (Case C-453/09): <i>Commission v Federal Republic of Germany</i>	Commission takes proceedings against Germany for applying reduced rate to supplies of horses	Apr 10 4.4.9
ECJ (Application) (Case C-539/09): <i>Commission v Germany</i>	Action against Germany for failing to co-operate with Court of Auditors	Oct 10 4.4.5
ECJ (Case C-118/08): <i>Transportes Urbanos y Servicios Generales SAL v Administracion del Estado</i>	ECJ rules that “equivalence” must be observed where Spanish rules favoured claim under Spanish law over claim under EU law	Apr 10 4.4.7
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ECJ (Case C-228/09): <i>Commission v Poland</i>	ECJ rules inclusion of car tax in taxable amount on sale was in the circumstances justified	Jul 10 4.4.8
ECJ (Case C-230/08): <i>Dansk Transport og Logistik v Skatteministeriet</i>	Consequences for import VAT of goods being destroyed	Jul 10 4.3.4
ECJ (Case C-237/09): <i>État Belge v Nathalie De Fruytier</i>	Transport of blood and organs was not exempt as not a supply of the goods	Jul 10 2.3.5
ECJ (Case C-248/09): <i>Pakora Pluss SIA v Valsts ieņēmumu dienests</i>	Rules for goods in transit at date of accession	Oct 10 4.4.9
ECJ (Case C-262/08): <i>CopyGene A/S v Skatteministeriet</i>	Storage of stem cells was not sufficiently certain to result in healthcare to be exempt	Jul 10 2.3.5
ECJ (Case C-3/09): <i>Erotic Center BVBA v Belgische Staat</i>	Private booths for watching pornographic films were not “cinemas”	Apr 10 4.4.11
ECJ (Case C-311/09): <i>Commission v Poland</i>	Polish flat rate on cross-border passenger transport was in breach of Directive	Jul 10 4.4.5
ECJ (Case C-368/09): <i>Pannon Gép Centrum v APEH Központi Hivatal Hatósági Főosztály Dél-dunántúli Kihelyezett Hatósági Osztály</i>	Hungarian rules on deduction of input tax were too restrictive	Oct 10 4.4.7
ECJ (Case C-40/09): <i>AstraZeneca UK Ltd v HMRC</i>	ECJ confirms A-G’s opinion that salary sacrifice for retailer vouchers involved supply for consideration	Oct 10 2.12.1
ECJ (Case C-472/08): <i>Alstom Power Hydro v Valsts ienemumu dienests</i>	ECJ upholds three year cap in Latvia	Apr 10 4.4.5

ECJ (Case C-473/08): <i>Ingenieurburo Eulitz GbR Thomas und Marion Eulitz v Finanzamt Dresden I</i>	Individual running courses for university was providing “tuition”, but not doing so “privately”	Apr 10 2.3.4
ECJ (Case C-492/08): <i>Commission v France</i>	ECJ rules that France should not apply lower rate to lawyers paid for by the State	Jul 10 4.4.6
ECJ (Case C-53/09): <i>Loyalty Management UK Ltd v HMRC</i>	Loyalty points scheme involved third party consideration for goods supplied to participants	Oct 10 5.2.1
ECJ (Case C-539/08): <i>Staatssecretaris van Financiën v X and fiscale eenheid Facet BV/Facet Trading BV</i>	Traders were not entitled to deduct acquisition tax because goods never came to the country whose VRN they used to obtain exempt despatches	Jul 10 4.3.1
ECJ (Case C-55/09): <i>Baxi Group Ltd v HMRC</i>	Loyalty points scheme involved third party consideration for goods supplied to participants and payment for supply of services to sponsor	Oct 10 5.2.1
ECJ (Case C-58/09): <i>Leo-Libera GmbH v Finanzamt Buchholz in der Nordheide</i>	German rules on gambling did not breach EU law on distortion of competition: restrictions on scope of exemption were permitted	Jul 10 2.3.2
ECJ (Case C-581/08): <i>EMI Group Ltd v HMRC</i>	ECJ confirms that EMI’s free gifts of records and CDs were “samples” not subject to output tax	Oct 10 2.7.1
ECJ (Case C-582/08): <i>Commission v UK</i>	UK Government was entitled to restrict 13 th Directive claims in relation to “specified supplies”	Oct 10 4.5.2
ECJ (Case C-79/09): <i>Commission v Netherlands</i>	Netherlands rules on exemption for sharing of staff in socio-cultural etc. sector were acceptable	Jul 10 2.3.6
ECJ (Case C-86/09): <i>Future Health Technologies Ltd v HMRC</i>	Storage of stem cells was not sufficiently certain to result in healthcare to be exempt	Jul 10 2.3.5
ECJ (Case C-88/09): <i>Graphic Procédé v Ministère du Budget, des Comptes publics et de la Fonction publique</i>	ECJ rules that photocopying is usually a supply of goods unless there is a significant service element	Apr 10 2.12.1
ECJ (Case C-94/09): <i>Commission v France</i>	ECJ allows French treatment of different elements of undertakers’ services as eligible for different rates	Jul 10 4.4.6
ECJ (Cases C-538/08 and C-33/09): <i>X Holding BV v Staatssecretaris van Financiën, and Oracle Nederland BV v Inspecteur van de Belastingdienst Utrecht-Gooi</i>	ECJ decides Netherlands rules restricting input tax on staff expenditure were acceptable and did not breach transitional rules on blocking orders	Jul 10 4.4.3

ECJ (Opinion) (Case C-49/09): <i>Commission v Poland</i>	A-G believes Poland could benefit from transitional rule allowing lower rates on children's clothing	Jul 10 4.4.5
ECJ (Opinion) (Case C-97/09): <i>Ingrid Schmelz v Finanzamt Waldviertel</i>	Opinion holds that Austria could not deny benefit of small business exception to foreign residents, but might restrict it to people only trading in Austria	Jul 10 4.4.13
ECJ (Order) (Case C-41/09): <i>Commission v Netherlands</i>	Arguments about whether horses can be sold subject to lower rate even if not for food	Oct 10 4.4.4
ECJ (Order) (Case C-441/09): <i>Commission v Austria</i>	Arguments about whether horses can be sold subject to lower rate even if not for food	Oct 10 4.4.4
ECJ (Order) (Case C-453/09): <i>Commission v Germany</i>	Arguments about whether horses can be sold subject to lower rate even if not for food	Oct 10 4.4.4
ECJ (Order) (Cases 497/09 , C-499/09 , C-501/09 and C-502/09): <i>Hans-Joachim Flebbe Filmtheater GmbH & Co. KG v Finanzamt Hamburg-Barmbek-Uhlenhorst; Finanzamt Burgdorf v Manfred Bog</i>	Cases on difference between goods and services are to be heard together	Oct 10 2.12.4
ECJ (Order) (Cases C-180/10 and C-181/10): <i>Jarosław Slaby v Minister Finansów; Emilian Kuc and Halina Jeziorska-Kuc v Dyrektor Izby Skarbowej w Warszawie</i>	Two Polish cases about land transactions joined by ECJ	Oct 10 2.1.4
ECJ (Reference) (Case C-106/10): <i>Lidl & Companhia v Fazenda Pública</i>	Question referred about inclusion of vehicle taxes in taxable amount on sale of car	Jul 10 4.4.8
ECJ (Reference) (Case C-107/10): <i>Enel Maritsa Iztok 3 v Director of the Office 'Appeals and the Administration of Enforcement' at the Central Administration of the National Revenue Agency</i>	Questions referred about Bulgarian rules allowing state extra time to make repayment while investigation carried on	Jul 10 4.4.11
ECJ (Reference) (Case C-114/10): <i>Belpolis Benelux SA v Belgische Staat; IP/10/661</i>	Question referred on scope of Belgian rules allowing lower rate on construction services	Jul 10 4.4.10
ECJ (Reference) (Case C-116/10): <i>Etat du Grand-Duché de Luxembourg v Feltgen (Administrator in bankruptcy of Bacino Charter Company S.A.), Bacino Charter Company S.A.</i>	Question referred about services relating to leisure craft for "use on the high seas"	Jul 10 4.4.7

ECJ (Reference) (Case C-13/10): <i>Knubben Dak- en Leidekkersbedrijf BV v Belgische Staat</i>	Reference about rules which restrict certain tax treatments to Belgian registered contractors	Oct 10 4.4.3
ECJ (Reference) (Case C-180/10): <i>Jaroslav Slaby v Minister Finansów</i>	Reference in case about farmer who sold land for development when it was no longer in agricultural use	Jul 10 2.1.2
ECJ (Reference) (Case C-181/10): <i>Emilian Kuc and Halina Jeziorska-Kuc v Dyrektor Izby Skarbowej w Warszawie</i>	Reference in case about sale of land for development by flat rate farmer	Jul 10 2.1.3
ECJ (Reference) (Case C-203/10): <i>Deputy Director of the Appeals and Enforcement Management Directorate v Auto Nikolovi ODD</i>	Reference about second-hand goods scheme	Oct 10 4.4.8
ECJ (Reference) (Case C-218/10): <i>ADV Allround Vermittlungs AG in liquidation v Finanzamt Hamburg-Bergedorf</i>	Reference about details of “supply of staff”	Oct 10 4.2.4
ECJ (reference) (Case C-285/10): <i>Campsa Estaciones de Servicio S.A. v Administración del Estado</i>	Reference about use of market value for output tax in Spain	Oct 10 2.12.5
ECJ (Reference) (Case C-31/10): <i>Minerva Kulturreisen GmbH v Finanzamt Freital</i>	Germany refers questions about the scope of TOMS in relation to second-hand sale of opera tickets	Jul 10 4.4.9
ECJ (reference) (Case C-334/10): <i>X v Staatssecretaris van Financiën</i>	Reference on expenditure on business capital item for temporary private use	Oct 10 5.6.1
ECJ (reference) (Case C-350/10): <i>Nordea Pankki Suomi Oyj</i>	Question on treatment of “swift payment” services	Oct 10 2.3.5
ECJ (Reference) (Case C-430/09): <i>Euro Tyre Holding B.V. v Staatssecretaris van Financiën</i>	Questions about treatment of transport services supplied to intermediary in triangular transaction	Apr 10 4.2.3
ECJ (Reference) (Case C-438/09): <i>Boguslaw Juliusz Dankowski v Dyrektor Izby Skarbowej w Lodzi</i>	Reference on rules which deny recovery of input tax to person who has been given VAT invoice by unregistered person	Apr 10 4.4.10
ECJ (Reference) (Case C-497/09): <i>Finanzamt Burgdorf v Manfred Bog</i>	Questions about whether German hot takeaways are goods or services	Apr 10 2.12.1
ECJ (Reference) (Case C-497/09): <i>Hans-Joachim Flebbe Filmtheater GmbH & Co. KG v Finanzamt Hamburg-Barmbek-Uhlenhorst</i>	Questions about whether German hot takeaways are goods or services	Apr 10 2.12.1
ECJ (Reference) (Case C-540/09): <i>Skandinaviska Enskilda Banken AB Momsgrupp v Skatteverket</i>	Reference about exemption for underwriting share issues	Apr 10 2.3.2

5 Other European material

<i>12122/10 PRESSE 206</i>	New EU Directive on invoicing	Oct 10 4.4.1
<i>7132/2/10 REV 2</i>	Council agrees approach to further simplification of invoicing rules	Apr 10 6.6.5
<i>COM (2010) 381</i>	Extension of time limit for 2009 8th Directive claims to 31 March 2011	Oct 10 4.5.1
<i>COM(2010) 331</i>	Minimum standard rate to remain 15% until 2015	Jul 10 4.4.2
<i>Council Press Release 6945/10</i>	Council directive allows states to impose reverse charge on emissions trading up to 30 June 2015	Apr 10 4.4.1
<i>Council Press Release 7403/10</i>	Council draft directive to improve mutual assistance on recovery of VAT	Apr 10 4.4.3
<i>ec.europa.eu/taxation_customs/communication/infringements/infringement_cases/index_en.htm</i>	Commission takes infringement proceedings against 8 member states on group registration rules	Jul 10 6.1.2
<i>EU Council 10730/10 Presse 166</i>	Council statement about measures to combat VAT fraud	Jul 10 4.4.1
<i>http://ec.europa.eu/taxation_customs/index_en.htm</i>	Extension of time limit for 2009 8 th Directive claims to 31 March 2011	Oct 10 4.5.1
<i>http://ec.europa.eu/taxation_customs/resources/documents/common/consultations/customs/2010/customs_clearance/consultation_paper_en.pdf</i>	Consultation paper on simplifying collection procedures for import VAT	Oct 10 4.3.2
<i>http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-81-09-553</i>	Comparative rates of VAT across the EU	Jul 10 4.4.2
<i>http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:291:0001:0007:EN:PDF</i>	Changes to sundry exemptions on importation	Apr 10 4.3.5
<i>http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:325:0062:0063:EN:PDF</i>	Continued derogation for cash accounting scheme in UK and Sweden	Apr 10 6.5.1
<i>http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:072:0001:0002:EN:PDF</i>	Directive allows member states to impose reverse charge mechanism on emissions trading	Jul 10 4.4.4
<i>http://register.consilium.europa.eu/pdf/en/10/st10/st10858.en10.pdf</i>	New EU Directive on invoicing	Oct 10 4.4.1
<i>http://register.consilium.europa.eu/pdf/en/10/st11/st11339-ad01.en10.pdf</i>	New EU Directive on invoicing	Oct 10 4.4.1

<i>IP/09/1495</i>	Two more references involving France: super-reduced rate on theatres and limitations on tobacco bought elsewhere in EU	Jul 10 4.4.6
<i>IP/10/296</i>	Infringement proceedings against Portugal in relation to flat rate scheme for farmers	Apr 10 4.4.9
<i>IP/10/296</i>	Infringement proceedings against Hungary in respect of refund of tax credits	Apr 10 4.4.9
<i>IP/10/296</i>	Request to France to change exemption for supplies relating to ships	Apr 10 4.4.9
<i>IP/10/297</i>	Infringement proceedings against Greece for not making VAT repayments	Apr 10 4.4.9
<i>IP/10/513</i>	Commission refers France in respect of rules on fiscal representatives	Jul 10 4.4.6
<i>IP/10/90</i>	Commission requests Denmark to change law on exemption for charities	Apr 10 4.4.9
<i>IP/10/950</i>	Extension of time limit for 2009 8 th Directive claims to 31 March 2011	Oct 10 4.5.1
No reference	Council agree on general approach to simplification of VAT invoicing	Apr 10 4.4.2
www.eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:010:0014:0018:EN:PDF	EU law changes to place of supply of gas and electricity provided through networks	Apr 10 4.3.3

6 Case law: House of Lords/Supreme Court

Nothing so far in 2010

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>F J Chalke Ltd and another v HMRC</i>	Court of Appeal confirms that claim for compound interest was out of time	Apr 10 6.4.1
Court of Appeal: <i>HMRC v The Rank Group plc</i>	Questions referred to ECJ in case about gaming machines	Oct 10 2.3.2
Court of Appeal: <i>Insurancwide.com Services Ltd and another v HMRC</i>	Price comparison websites provided exempt insurance intermediary services	Jul 10 2.3.1

Court of Appeal: <i>John Wilkins (Motor Engineers Ltd) and others v HMRC</i>	Traders were entitled to claim for compound interest: Tribunal to consider substantive issues	Oct 10 6.4.3
Court of Appeal: <i>Mobilx Ltd (in Administration) and others v HMRC</i>	Court of Appeal confirms Tribunal decisions in three cases on carousels	Jul 10 5.8.1
Court of Appeal: <i>R v Hamidi and another</i>	Sentences of MTIC fraudsters confirmed on appeal	Apr 10 6.9.6

8 Case law: High Court/Upper Tribunal

High Court: <i>American Express Services Europe Ltd v HMRC</i>	High Court agreed with Tribunal that property management services were “basic rule”	Apr 10 4.2.1
High Court: <i>Chamberlin v HMRC</i>	Solicitor annuls bankruptcy on basis that supplies were outside scope of VAT	Oct 10 6.9.3
High Court: <i>Goldfarb v Higgins and others</i>	Liquidator successfully sues directors in MTIC case	Jul 10 5.8.1
High Court: <i>HMRC v Cellcom Ltd</i>	HMRC were allowed to amend particulars of claim in insolvency case related to MTIC fraud	Oct 10 5.8.3
High Court: <i>HMRC v The Atrium Club Ltd</i>	Sports club scheme was an abuse of rights even though it was technically flawed – HMRC could assess the company which benefited from the scheme	Jul 10 2.12.2
High Court: <i>Infinity Distribution Ltd v HMRC</i>	HMRC were entitled to offset amount awarded to trader against other amounts demanded by HMRC even if under appeal	Jul 10 5.8.1
High Court: <i>Littlewoods Retail Ltd v HMRC</i>	High Court decides to refer questions to ECJ about entitlement to compound interest on VAT repayments	Jul 10 6.4.1
High Court: <i>Megtian Ltd v HMRC</i>	Tribunal was entitled to find that director “must have known” about MTIC fraud	Apr 10 5.8.1
High Court: <i>UK Communications Ltd v Nahim and another</i>	Liquidator successfully sues directors in MTIC case	Jul 10 5.8.1
Upper Tribunal: <i>ATEC Associates Ltd v HMRC</i>	Company was allowed to restore appeal after accountants had let it lapse	Jul 10 6.8.8
Upper Tribunal: <i>Euro Stock Shop Ltd v HMRC</i>	Appeal against First-Tier Tribunal’s decision on carousel fraud dismissed	Oct 10 5.8.3
Upper Tribunal: <i>Grimsby College</i>	University’s subsidiary made exempt	Jul 10 3.3.1

<i>Enterprises Ltd v HMRC</i>	supplies of a building to it, not taxable supplies of teaching facilities	
Upper Tribunal: <i>HMRC v The Rank Group plc</i>	Questions referred to ECJ in case about “due diligence” defence	Oct 10 2.3.2
Upper Tribunal: <i>Mithras Wine Bars Ltd v HMRC</i>	Case referred back to the First Tier Tribunal to reconsider a dispute about best judgement assessments	Jul 10 6.7.2

9 Case law: VAT Tribunal/First Tier Tribunal

First Tier Tribunal (TC00286): <i>Inayat Gulam Hussein</i>	Tribunal was satisfied that several purchase invoices were forged by the trader	Apr 10 5.8.6
First Tier Tribunal (TC00287): <i>SF Nike</i>	DIY claimant could not recover difference from HMRC where builder had charged 17.5% instead of 5%	Apr 10 3.4.1
First Tier Tribunal (TC00289): <i>Deliverance Ltd</i>	Home delivery food was “heated to enable consumption above ambient temperature”	Apr 10 2.4.2
First Tier Tribunal (TC00290): <i>Surestone Ltd</i>	HMRC were entitled to apply for costs under the transitional rules	Apr 10 6.8.7
First Tier Tribunal (TC00297): <i>Jane Wallace Brown</i>	Trader had continued former incorporated business as sole trader: TOGC continued liability to VAT	Apr 10 6.2.2
First Tier Tribunal (TC00298): <i>Powa (Jersey) Ltd</i>	Artificiality of transactions suggested that directors had the means of knowing about MTIC fraud	Apr 10 5.8.2
First Tier Tribunal (TC00299): <i>Oceanteam Power & Umbilical ASA</i>	June 2007 invoice claimed under 13 th Directive in January 2008 was out of time	Apr 10 4.5.3
First Tier Tribunal (TC00301): <i>Rank Group plc</i>	Tribunal rejects “due diligence” defence in appeal about exemption for gaming machines	Apr 10 2.3.1
First Tier Tribunal (TC00302): <i>Obhloise Benjamin Ogedegbe</i>	Application to appeal out of time refused	Apr 10 6.8.9
First Tier Tribunal (TC00303): <i>The Institute of Information Security Professionals</i>	Subscriptions were exempt because body promoted professional expertise, even if not a profession	Apr 10 2.3.9
First Tier Tribunal (TC00307): <i>Lancers Restaurant Ltd</i>	HMRC extrapolation was flawed but assessment was still to best judgement: assessment reduced	Apr 10 6.7.2
First Tier Tribunal (TC00310): <i>MBC Trading Ltd and another</i>	Trader held to have actually been involved in MTIC fraud	Apr 10 5.8.2
First Tier Tribunal (TC00311): <i>Ghulam Hassan</i>	Individual who bought goods in UK and shipped them to Abu Dhabi was not entitled to any VAT relief	Apr 10 4.3.1

First Tier Tribunal (TC00316): <i>A Cargill and K McWilliams t/a The Pende Café</i>	Café taking over premises from restaurant was not liable to register on a TOGC: officer had misunderstood the case law	Apr 10 6.2.1
First Tier Tribunal (TC00318): <i>Stephen John Stanley</i>	Trader who sold theatre tickets and coach transport should have operated TOMS	Apr 10 2.9.1
First Tier Tribunal (TC00320): <i>Subway</i>	Dispute about procedure for hearing appeal of one franchisee as lead appeal for many appellants	Apr 10 6.8.2
First Tier Tribunal (TC00322): <i>J Podolsky</i>	Building had been used as a garage before conversion so was not “non-residential”	Apr 10 3.4.2
First Tier Tribunal (TC00323): <i>Marcus Webb Golf Professional</i>	Identical activities could be regarded as exempt and taxable education if the VAT Directive required it	Apr 10 2.3.4
First Tier Tribunal (TC00324): <i>Ultrapolymers Ltd</i>	Company had made exempt supplies of land before opting, but qualified for automatic permission to opt	Apr 10 3.2.1
First Tier Tribunal (TC00327): <i>J & M Gillan (t/a Gracehill Golf Course)</i>	Fee paid by members’ golf club was not for “licence to occupy land”	Apr 10 3.1.1
First Tier Tribunal (TC00329): <i>SA Clark t/a Maxim</i>	Appeal against notice to deposit security refused	Apr 10 6.9.5
First Tier Tribunal (TC00331): <i>WE Lafferty (t/a Bell Transport)</i>	Car transporter recharged fuel costs as principal, not as disbursements	Apr 10 2.2.1
First Tier Tribunal (TC00332): <i>Supercook UK LLP & Dr. Oetker UK Ltd</i>	Kits for making chocolate lollies were zero-rated as compound supply of food	Apr 10 2.4.1
First Tier Tribunal (TC00335): <i>Energys Holdings UK Ltd</i>	Tribunal holds that £130,000 default surcharge was “disproportionate” for one day’s delay and could not be enforced	Apr 10 6.8.3
First Tier Tribunal (TC00336): <i>Archibald & Co Ltd</i>	Firm could not backdate a revision of the rate it used under the flat rate scheme	Apr 10 6.3.5
First Tier Tribunal (TC00340): <i>Stephen Allen</i>	Individual was liable as a partner for VAT due from deceased fellow-trader	Apr 10 6.2.5
First Tier Tribunal (TC00344): <i>Wrag Barn Golf and Country Club</i>	Option notified by two members of partnership bound all four partners after change of composition of firm	Apr 10 3.2.2
First Tier Tribunal (TC00347): <i>HJ Banks & Co Ltd</i>	Standard method override applied to company, and adjustment was “significant”	Apr 10 5.3.2

First Tier Tribunal (TC00350): <i>Wessex Continental Travel Company Ltd</i>	Trader's misunderstanding about measurement of turnover did not permit retrospective deregistration for VAT	Apr 10 6.2.4
First Tier Tribunal (TC00352): <i>Hurstbourne Properties Ltd</i>	Trader was not entitled to input tax on building services purchased from trader who was not registered and who could not be traced	Apr 10 5.8.5
First Tier Tribunal (TC00354): <i>B Reynolds</i>	Trader who was worse off using flat rate scheme could not retrospectively withdraw from it	Apr 10 6.3.5
First Tier Tribunal (TC00357): <i>BAA Ltd</i>	Representative member of VAT group was entitled to claim input tax incurred by company that had successfully bid to buy it	Apr 10 5.1.1
First Tier Tribunal (TC00358): <i>Olympia Technology Ltd</i>	In case remitted by High Court, Tribunal allows input tax on some MTIC invoices but denies it on others	Apr 10 5.8.2
First Tier Tribunal (TC00359): <i>Next Generation International Ltd</i>	Directors "ought to have known" about MTIC fraud – conduct amounted to negligence	Apr 10 5.8.2
First Tier Tribunal (TC00360): <i>Quality Import Export Ltd</i>	Director held to have actually known that transactions were associated with MTIC fraud	Apr 10 5.8.2
First Tier Tribunal (TC00361): <i>Activ8 Alarms Ltd</i>	Forged purchase invoice was held to be responsibility of the director of the company	Apr 10 5.8.6
First Tier Tribunal (TC00362): <i>Mrs IS Jennings</i>	Individual was allowed DIY claim on materials even though resulting building was subject to planning constraints	Apr 10 3.4.3
First Tier Tribunal (TC00365): <i>Corriform Ltd</i>	Penalty for failure to submit sales lists confirmed	Apr 10 6.8.6
First Tier Tribunal (TC00372): <i>E&M Pankhurst t/a Mays Terracotta</i>	Trader's misunderstanding of rules could not be reasonable excuse for default surcharge	Apr 10 6.8.4
First Tier Tribunal (TC00374): <i>Stirling Investments</i>	Tribunal accepted that credit note reflected a proper adjustment to the VAT consequences of a payment between connected businesses	Apr 10 2.1.1
First Tier Tribunal (TC00375): <i>VIP (Scotland) Ltd</i>	Director had shown "reckless disregard" in relation to MTIC fraud	Apr 10 5.8.2
First Tier Tribunal (TC00376): <i>DL Skinner</i>	Trader had no good reason why he should be allowed retrospective entry to flat rate scheme	Apr 10 6.3.5

First Tier Tribunal (TC00377): <i>PCCI Ltd</i>	Experienced businessman “ought to have known” about MTIC fraud, even if he was innocent of actually knowing	Apr 10 5.8.2
First Tier Tribunal (TC00378): <i>Space 2 Build Ltd</i>	Builder had supplied services subject to VAT, not made a contribution to a partnership outside the scope	Apr 10 6.2.3
First Tier Tribunal (TC00382): <i>Megantic Services Ltd</i>	HMRC were allowed to introduce late evidence as appellants’ case would not be prejudiced unfairly	Apr 10 6.8.8
First Tier Tribunal (TC00385): <i>Mercieca Ltd</i>	Appeal against notice to deposit security refused	Apr 10 6.9.5
First Tier Tribunal (TC00386): <i>Christopher John Sims</i>	Effect of backdated entry to flat rate scheme was still subject to 3-year cap on repayment arising	Apr 10 6.3.5
First Tier Tribunal (TC00387): <i>RDF Management Services Ltd</i>	Company was “associated with” another person and so not eligible to use flat rate scheme	Apr 10 6.3.4
First Tier Tribunal (TC00388): <i>Hipisol Ltd</i>	Incomplete advice from NAS gave trader a reasonable excuse for default surcharge	Apr 10 6.8.5
First Tier Tribunal (TC00402): <i>I-4-ALL Ltd</i>	No evidence that there was a business which could justify claims for input tax	Apr 10 5.1.2
First Tier Tribunal (TC00404): <i>Barnsley Metal Company Ltd</i>	Scrap metal dealer was not entitled to input tax on invoices which had not been issued by the company with the VRN shown on them	Apr 10 5.8.5
First Tier Tribunal (TC00406): <i>Mr Grenville Duncan</i>	Dealer was wrong to bring no value into account for traded in vehicles	Apr 10 2.10.1
First Tier Tribunal (TC00407): <i>Brenchley Civil Engineering Ltd</i>	Appeal against notice to deposit security refused	Apr 10 6.9.5
First Tier Tribunal (TC00410): <i>Brayfal Ltd</i>	Tribunal decides by majority that trader did not have the means of knowing that transactions were tainted by fraud	Apr 10 5.8.2
First Tier Tribunal (TC00411): <i>H&I Toiletries Ltd</i>	Shortage of funds arose from normal hazards of trade: no excuse	Apr 10 6.8.5
First Tier Tribunal (TC00412): <i>Future Components Ltd</i>	Start and end of “enquiry” for repayment supplement considered	Apr 10 6.4.4
First Tier Tribunal (TC00413): <i>Ian Robertson</i>	DIY claimant could not recover difference from HMRC where builder had charged 17.5% instead of 5%	Apr 10 3.4.1
First Tier Tribunal (TC00417): <i>Major Micros Ltd (in liquidation)</i>	HMRC enquiries were “reasonable” and stopped the repayment supplement “clock”	Apr 10 6.4.4

First Tier Tribunal (TC00418): <i>NVM Private Equity Ltd</i>	Application to appeal out of time refused	Apr 10 6.8.9
First Tier Tribunal (TC00422): <i>Ian Dear</i>	“Inflated assessment regime” considered: no repayment when actual return filed four years late to replace central assessment	Apr 10 6.7.1
First Tier Tribunal (TC00424): <i>St John’s College, Oxford</i>	HMRC were entitled to refuse a partial exemption special method; fellows’ dining room was not only used to make taxable supplies	Jul 10 5.3.1
First Tier Tribunal (TC00427): <i>Wolverhampton Jeep Ltd</i>	Cars with mixed use as demonstrators and courtesy cars were not eligible for input tax in early 1990s	Apr 10 5.4.2
First Tier Tribunal (TC00429): <i>Cheltenham College Enterprises Ltd</i>	Tribunal considers meaning of “substantial reconstruction” of protected building	Apr 10 3.3.2
First Tier Tribunal (TC00430): <i>Starglaze Windows & Conservatories Ltd</i>	Company followed wrong procedure for correcting error when VAT had been charged on a “non-supply”	Apr 10 6.6.1
First Tier Tribunal (TC00431): <i>Secret Hotels2 Ltd (formerly Med Hotels Ltd)</i>	Company was liable for VAT as purchasing hotel accommodation and selling on as principal, not agent	Apr 10 2.9.2
First Tier Tribunal (TC00434): <i>Health Response UK</i>	Business providing health-related service to businesses was not exempt because its main service was not provided by medical practitioners	Jul 10 2.3.4
First Tier Tribunal (TC00435): <i>West Country Service Ltd</i>	Vending machines sold food for consumption on the premises, so not zero-rated	Jul 10 2.4.1
First Tier Tribunal (TC00436): <i>Megantic Services Ltd</i>	HMRC were carrying out reasonable enquiries so the trader was not entitled to repayment supplement	Jul 10 6.4.4
First Tier Tribunal (TC00437): <i>Quex Park Estates Ltd</i>	30% of VAT on works to farmhouse was allowable as relating to the business	Jul 10 5.6.3
First Tier Tribunal (TC00440): <i>Blada Ltd</i>	Director of company was well-informed about MTIC fraud, so he “had the means of knowing”	Jul 10 5.8.1
First Tier Tribunal (TC00442): <i>D A Gardner t/a Gardner’s Transport Co</i>	Appeal in respect of 1978 period was rejected because it could not possibly be successful	Jul 10 6.8.7
First Tier Tribunal (TC00443): <i>Areva T&D Protection et Controle; Canal; Gilhead Sciences Inc; Lockton Insurance Agency Inc</i>	HMRC’s rejection of 8th and 13th claims which were materially incomplete at the deadline date was justified	Jul 10 4.5.2

First Tier Tribunal (TC00444): <i>Premier Joint Ventures Ltd</i>	Evidence suggested that goods were not as described on the invoices, so input tax was denied	Jul 10 5.8.1
First Tier Tribunal (TC00448): <i>Moto Self Drive (UK) LLP</i>	Cars belonged to partners rather than to LLP	Jul 10 5.2.1
First Tier Tribunal (TC00450): <i>McGee Associates</i>	Replacement of centrally issued 2001 assessments with proper returns in 2008 was too late to recover overpayment of VAT	Jul 10 6.4.5
First Tier Tribunal (TC00455): <i>Pet Street Ltd</i>	Social networking site could not recover pre-registration VAT on software costs	Jul 10 6.2.1
First Tier Tribunal (TC00458): <i>Peter Zacharias t/a Petros Hair and Beauty</i>	HMRC were entitled to issue notice of compulsory registration to hairdressing salon	Jul 10 6.2.2
First Tier Tribunal (TC00460): <i>PIC Build Construction Ltd</i>	No reasonable excuse for defaults	Jul 10 6.8.1
First Tier Tribunal (TC00464): <i>F I Promotions Ltd</i>	Evidence suggested that goods were not as described on the invoices, so input tax was denied	Jul 10 5.8.1
First Tier Tribunal (TC00465): <i>Capital Air Services Ltd</i>	Argument about categorisation of appeal under new First Tier Tribunals rules	Jul 10 6.8.5
First Tier Tribunal (TC00467): <i>University of Essex</i>	No CGS adjustment was due when a subsidiary joined a VAT group: there had been no change in its activities	Jul 10 6.1.1
First Tier Tribunal (TC00468): <i>Mexcom Ltd</i>	Trader was liable for acquisition tax through use of UK VRN, and had no evidence of taxable use after the goods went to Spain	Jul 10 4.3.1
First Tier Tribunal (TC00471): <i>M F Mahmood t/a Mahmood Mobile Service</i>	Tribunal could not conclude that trader really bought many individual mobile phones without more evidence	Jul 10 5.8.2
First Tier Tribunal (TC00472): <i>Integral Resources (UK) Ltd</i>	HMRC entitled to deny zero-rating on despatches to missing traders	Jul 10 5.8.1
First Tier Tribunal (TC00480): <i>Best Images Ltd</i>	Supply of wedding venue was more than a mere licence to occupy	Jul 10 3.1.1
First Tier Tribunal (TC00480): <i>Grenane Properties Ltd</i>	Notification of an option to tax was a mistake, and the company had not actually made an option	Jul 10 3.2.1
First Tier Tribunal (TC00481): <i>British Dental Association</i>	Free membership to students did not lead to any disallowance of VAT on expenses	Jul 10 5.6.1

First Tier Tribunal (TC00482): <i>LHA-ASRA Group Ltd</i>	Transfer of housing stock from council to housing association did not involve a barter transaction	Jul 10 5.6.2
First Tier Tribunal (TC00486): <i>Buy As You View Ltd</i>	Minor operations would be ignored in deciding whether the sale of repossessed goods could be outside the scope of VAT	Jul 10 2.12.3
First Tier Tribunal (TC00487): <i>Paul Newey t/a Ocean Finance</i>	Scheme involving transfer of business to Jersey company was effective in taking supply of advertising services outside scope of UK VAT	Jul 10 4.2.1
First Tier Tribunal (TC00488): <i>GGN Builders Ltd</i>	Works to listed building were repairs and maintenance, not improvements	Jul 10 3.3.3
First Tier Tribunal (TC00493): <i>Lyle Taggart & Anne Taggart t/a The Fullerton Arms</i>	Repayment claim refused for lack of evidence that the business had incurred input tax	Jul 10 6.4.2
First Tier Tribunal (TC00495): <i>SRI International</i>	13th Directive claim refused because no evidence that claimant was in business	Jul 10 4.5.1
First Tier Tribunal (TC00496): <i>Bashar Sandouk t/a Didi's Pizza</i>	Best judgement assessment upheld	Jul 10 6.7.1
First Tier Tribunal (TC00497): <i>Denbrae Ltd</i>	Legal expenses in lawsuit against former directors were not connected with any intended business	Jul 10 5.1.1
First Tier Tribunal (TC00500): <i>Shaun Batchelor Electrical Contractors Ltd</i>	No reasonable excuse where the traders went on holiday at the time the VAT return was due	Jul 10 6.8.1
First Tier Tribunal (TC00502): <i>Bellflower Racing Ltd</i>	HMRC decision to issue notice requiring security was reasonable	Jul 10 6.9.7
First Tier Tribunal (TC00504): <i>GMAC UK plc</i>	Claim for bad debt relief before 1997 in respect of excessive UK conditions was in principle valid	Jul 10 5.7.1
First Tier Tribunal (TC00505): <i>Sumitomo Mitsui Banking Corporation Europe Ltd</i>	Small amount of costs awarded to unsuccessful appellant because of last-minute change of HMRC's argument	Jul 10 6.8.3
First Tier Tribunal (TC00508): <i>P Johnson</i>	Fleming claim reduced because the estimate of taxable turnover was inconsistent with an earlier claim made for the same reason	Jul 10 6.4.3
First Tier Tribunal (TC00510): <i>Peter Vass</i>	Deregistration application had not been received by HMRC	Jul 10 6.2.3
First Tier Tribunal (TC00512): <i>Pinnacle Office Equipment Ltd</i>	Incompetence of new employee was not a reasonable excuse for delay or error	Jul 10 6.8.2

First Tier Tribunal (TC00521): <i>RP Griffin and DM Griffin</i>	Reasonable excuse for earlier period reduced the applicable surcharge in current period	Jul 10 6.8.1
First Tier Tribunal (TC00523): <i>Reed Employment plc</i>	Argument about procedures for changing statement of case	Jul 10 6.8.4
First Tier Tribunal (TC00525): <i>CGI Group (Europe) plc</i>	Trader allowed to introduce a new ground of appeal	Jul 10 6.8.9
First Tier Tribunal (TC00528): <i>Parker Car Services</i>	Taxi firm did not make a separate supply of administration services to drivers in respect of account fares	Jul 10 2.9.3
First Tier Tribunal (TC00529): <i>S D Solutions Ltd</i>	Trader was not allowed to join flat rate scheme retrospectively	Jul 10 6.3.7
First Tier Tribunal (TC00535): <i>M O'Donnell</i>	DIY claim could not cover supplies that should have been zero-rated	Jul 10 3.4.2
First Tier Tribunal (TC00536): <i>Glamorgan Prestige Developments Ltd</i>	Barn conversion company incurred pre-registration VAT on services, not on goods	Jul 10 5.8.3
First Tier Tribunal (TC00537): <i>ERF Ltd</i>	Unravelling major fraud carried out by employee which led to huge VAT errors	Jul 10 6.8.6
First Tier Tribunal (TC00539): <i>Sam Bond and Sarah Baxter</i>	DIY claim was refused because developer had breached planning consents in respect of whole building, even though claimant had not	Jul 10 3.4.2
First Tier Tribunal (TC00540): <i>Roma II Ltd</i>	Circumstances of trade were uncommercial: trader had means of knowing of connection to fraud	Jul 10 5.8.1
First Tier Tribunal (TC00541): <i>Gateshead Talmudical College</i>	CGS adjustments required where lease-and-leaseback scheme was not operated after the first two years	Jul 10 5.3.2
First Tier Tribunal (TC00542): <i>Sceptre Services Ltd</i>	Argument about late admission of evidence: HMRC allowed to introduce it (but later refused because they produced it so late)	Oct 10 6.8.2
First Tier Tribunal (TC00544): <i>Xentric Ltd</i>	Argument about late admission of evidence: HMRC not allowed to introduce it	Oct 10 6.8.2
First Tier Tribunal (TC00548): <i>J Williamson</i>	Renovation of dilapidated building could not qualify for zero-rating	Oct 10 3.3.3
First Tier Tribunal (TC00550): <i>Hanover Company Services Ltd</i>	Company formation agent did not have "legitimate expectation" that its supplies were partly zero-rated	Oct 10 2.8.1
First Tier Tribunal (TC00551): <i>Megaink SRO</i>	Late 8 th Directive claim was out of time: HMRC refusal to pay upheld	Oct 10 4.5.3

First Tier Tribunal (TC00552): <i>J Clark</i>	Where part of building was used as garage and part was not, part of DIY claim could succeed	Oct 10 3.4.1
First Tier Tribunal (TC00556): <i>Stephen Lloyd Phillips</i>	Accountant was liable for compulsory registration in spite of attempt to split business interests into many companies	Oct 10 6.2.1
First Tier Tribunal (TC00558): <i>Isle of Wight, West Berkshire, Mid-Suffolk District and South Tyneside Metropolitan Borough Councils</i>	Tribunal rules that councils should be allowed to introduce new evidence about competition in case about parking charges	Oct 10 2.1.1
First Tier Tribunal (TC00561): <i>S Harrison-Devereux</i>	DIY claim could not succeed where some of supplies should have been zero-rated by builder	Oct 10 3.4.1
First Tier Tribunal (TC00562): <i>The British Association for Shooting and Conservation Ltd</i>	Subscriptions were exempt as body improved quality of sport for individuals taking part	Oct 10 2.3.7
First Tier Tribunal (TC00568): <i>Pharamaquim Ltd</i>	Director knew or ought to have known transactions were connected with carousel fraud	Oct 10 5.8.3
First Tier Tribunal (TC00569): <i>Alan Roy Willis</i>	Lack of breakdown of purchases was good reason to deny input tax	Oct 10 5.8.2
First Tier Tribunal (TC00570): <i>John Dixon and Julie Dixon</i>	Cap did not apply to traders because early correspondence should be treated as a claim	Oct 10 6.4.4
First Tier Tribunal (TC00573): <i>Ticklock Ltd</i>	Extension of holiday camp leases was VATable as “seasonal pitches”	Oct 10 3.1.1
First Tier Tribunal (TC00574): <i>Robert Gary Edgar</i>	Input tax could not be claimed on balancing figure in accounts	Oct 10 5.8.2
First Tier Tribunal (TC00578): <i>Contrast Graphic Supplies Ltd</i>	Trader was not allowed to cancel adoption of the FRS from the beginning	Oct 10 6.3.4
First Tier Tribunal (TC00579): <i>Onebill Residential Ltd</i>	No evidence presented to displace assessment for invalid input tax invoices	Oct 10 5.8.1
First Tier Tribunal (TC00581): <i>Oasis Technologies (UK) Ltd</i>	Lottery was exempt even if provided by an electronic gaming machine	Oct 10 2.3.3
First Tier Tribunal (TC00582): <i>William Bourne</i>	Fact that one of two flats was bought for sale meant that only 50% of expenditure could be claimed under DIY scheme	Oct 10 3.4.1
First Tier Tribunal (TC00584): <i>Anglo-Persian Emporium Trading Co Ltd</i>	Import duty could not be deducted in the same way as import VAT	Oct 10 4.3.3

First Tier Tribunal (TC00585): <i>The ECU Group plc</i>	Company which helped to redenominated currency loans was providing exempt negotiation	Oct 10 2.3.4
First Tier Tribunal (TC00591): <i>Best Buys Supplies Ltd</i>	Decision to assess for bogus invoices had been unreasonably made, but decision would have inevitably been the same – appeal dismissed	Oct 10 5.8.1
First Tier Tribunal (TC00592): <i>B Fairall Ltd (in liquidation)</i>	Tribunal accepts a late appeal as directors acted reasonably on basis of mistaken belief that appeal had been made	Oct 10 6.8.1
First Tier Tribunal (TC00594): <i>Crazy Farm Golf Course Ltd</i>	Trader failed to recover pre-registration VAT on services	Oct 10 5.8.5
First Tier Tribunal (TC00602): <i>Sceptre Services Ltd</i>	Argument about late admission of evidence: HMRC not allowed to introduce it	Oct 10 6.8.2
First Tier Tribunal (TC00606): <i>Gary David Donaldson</i>	Trader knew that invoices for Republic of Ireland diesel were fake	Oct 10 5.8.1
First Tier Tribunal (TC00607): <i>Thimbleby Farms Ltd</i>	Director who drew no salary was held to be giving consideration for supply of shooting rights to him by company, but valued at cost, not selling price	Oct 10 2.1.2
First Tier Tribunal (TC00611): <i>National House Building Council</i>	Trade body incurred input tax in connection with insurance product, not on behalf of taxable members	Oct 10 5.3.1
First Tier Tribunal (TC00613): <i>Autocarriers Ltd</i>	Security notice was justified even though trader had brought payments up to date before it was issued	Oct 10 6.9.2
First Tier Tribunal (TC00613): <i>Sanleo Ltd; Zonin Restaurants Ltd</i>	Security notice quashed because HMRC did not explain review decision	Oct 10 6.9.2
First Tier Tribunal (TC00615): <i>Belton Estates plc</i>	Insufficient evidence that VAT was incurred in course of business	Oct 10 5.1.2
First Tier Tribunal (TC00617): <i>Mercedes-Benz Financial Services Ltd</i>	Lessor could not revise special method retrospectively because <i>Nordania Finans</i> was only relevant to standard method	Oct 10 5.3.2
First Tier Tribunal (TC00620): <i>Raptor Commerce Ltd</i>	Repayment supplement rules considered in detail: appeal allowed	Oct 10 6.4.7
First Tier Tribunal (TC00621): <i>Masterlease Ltd</i>	“Sale in same condition” of repossessed goods considered	Oct 10 2.12.3
First Tier Tribunal (TC00622): <i>ED Yelland</i>	Failure to correct estimated assessments meant that cap applied	Oct 10 6.4.5

First Tier Tribunal (TC00623): <i>Aleris Recycling (Swansea) Ltd</i>	HMRC were entitled to assess for interest, even if not VAT, when trader failed to have evidence of dispatch within 3 month time limit	Oct 10 4.3.1
First Tier Tribunal (TC00624): <i>David C Pledger</i>	Tribunal refuses leave to appeal out of time: trader was not “confused by the process” but rather playing the system	Oct 10 6.8.1
First Tier Tribunal (TC00626): <i>Julian Frost</i>	Issue of outdated notice by HMRC did not create “legitimate expectation” for DIY builder	Oct 10 3.4.1
First Tier Tribunal (TC00627): <i>CPG Logistics Ltd</i>	Compromise agreement in which debt was partly settled by barter did not rule out bad debt claim on unpaid balance	Oct 10 5.7.1
First Tier Tribunal (TC00632): <i>Inayat Gulamhussain</i>	Input tax invoices were held to be bogus: costs awarded against appellant	Oct 10 5.8.1
First Tier Tribunal (TC00633): <i>Han Ali Ltd</i>	Carousel fraud involving fabric: trader knew that transactions were connected with fraud	Oct 10 5.8.3
First Tier Tribunal (TC00635): <i>Opal Carleton Ltd</i>	Project could not qualify for lower rate on “changed number of dwellings” because of intended relevant residential purpose	Oct 10 3.3.2
First Tier Tribunal (TC00637): <i>Ali Kia Jahansouz</i>	DIY claim was allowed: new dwelling was not merely a loft conversion	Oct 10 3.4.1
First Tier Tribunal (TC00639): <i>Nabiltech UK Ltd</i>	Best judgement assessments reviewed and confirmed	Oct 10 6.7.2
First Tier Tribunal (TC00639): <i>Randbee Leisure Ltd</i>	No evidence to displace a best judgement assessment	Oct 10 6.7.2
First Tier Tribunal (TC00641): <i>Ravenfield Ltd</i>	Bentley purchased by company was not for leasing business: no deduction	Oct 10 5.4.1
First Tier Tribunal (TC00643): <i>Fisher Homes & Vision Ltd</i>	Trader had broken “time to pay” agreements: default surcharge was due	Oct 10 6.8.3
First Tier Tribunal (TC00645): <i>AC Tours</i>	Firm supplied tours, not information, so liable to UK VAT	Oct 10 4.2.2
First Tier Tribunal (TC00649): <i>Mobile Export 365 Ltd and Shelford (IT) Ltd</i>	Only reasonable explanation of transactions was fraud: directors held to have “means of knowledge”	Oct 10 5.8.3
First Tier Tribunal (TC00654): <i>Professional Search Services Ltd</i>	Surcharge appeal rejected: insufficiency of funds and “unfairness” were not excuses	Oct 10 6.8.3
First Tier Tribunal (TC00656): <i>Lighthouse Technologies Ltd</i>	Tribunal refuses leave to appeal out of time: no good reason for delay	Oct 10 6.8.1

First Tier Tribunal (TC00660): <i>Crane Ltd</i>	2% penalty of £5,000 was not “disproportionate”, even if <i>Energys</i> decision upheld on appeal	Oct 10 6.8.3
First Tier Tribunal (TC00660): <i>Tipple Inns Cramond Ltd</i>	Security notice was justified: connection to previous insolvent trades was closer than appellant said	Oct 10 6.9.2
First Tier Tribunal (TC00662): <i>Simpson & Marwick</i>	Solicitors were wrong to claim bad debt relief on what was effectively a VAT-only invoice when the net invoice had been paid in full	Oct 10 5.7.2
First Tier Tribunal (TC00664): <i>British Eventing Ltd</i>	Assignment of onerous lease was not a land supply made for consideration: only the reverse assignment payment was VATable	Oct 10 3.1.2
First Tier Tribunal (TC00665): <i>CGI Group (Europe) Ltd</i>	Outsource operation did not benefit from treatment of joint employment contracts: it was supplying services, not staff	Oct 10 2.9.1
First Tier Tribunal (TC00665): <i>WagerWorks UK Ltd</i>	Supply of general management services to Channel Islands company was subject to UK VAT	Oct 10 2.8.2
First Tier Tribunal (TC00666): <i>Weight Watchers (UK) Ltd</i>	Time limits on assessments considered: late production of evidence triggered new 12 month window in HMRC’s favour	Oct 10 6.7.1
First Tier Tribunal (TC00668): <i>Masstech Ltd</i>	HMRC fail to show that trader in alcohol test strips knew or ought to have known they were involved in fraud	Oct 10 5.8.3
First Tier Tribunal (TC00671): <i>Albion Taxis Ltd</i>	Control over drivers meant that taxi firm supplied all services as principal	Oct 10 2.9.2
First Tier Tribunal (TC00675, 675A): <i>DCM (Optical Holdings) Ltd</i>	Opticians’ floor-area based special method approved in principle, but details needed revision: weighting not allowed	Oct 10 5.3.3
First Tier Tribunal (TC00676): <i>Morrison Bowmore Distillers Ltd</i>	Basis for estimated <i>Fleming</i> claim was reasonable	Oct 10 6.4.6
First Tier Tribunal (TC00677): <i>Bulkliner Intermodal Ltd</i>	Appellant was not entitled to costs: HMRC may have issued assessment unreasonably, but that was not the test	Oct 10 6.8.5

10 Other material

No reference	Comment on effect of VAT package on outsourcing to foreign suppliers	Apr 10 4.2.7
<i>Accountancy (April 2010)</i>	Comment on X Holding BV case	Apr 10 4.4.6
<i>Accountancy (April 2010).</i>	Comment on BAA Ltd case	Apr 10 5.1.1
<i>Daily Telegraph, 21 January 2010</i>	Prosecution of carbon traders for attempting to defraud Belgian tax authorities	Apr 10 6.9.6
<i>Tax Adviser (August 2010)</i>	Article about appeal being held out of time in case of NVM Private Equity	Oct 10 6.8.6
<i>Tax Adviser (February 2010)</i>	Article about Tax Health Plan	Apr 10 6.9.8
<i>Tax Adviser (July 2010)</i>	Recent case law on carousels discussed	Oct 10 5.8.4
<i>Tax Adviser (July 2010)</i>	Article about practical aspects of flat rate scheme	Oct 10 6.3.5
<i>Tax Adviser (July 2010)</i>	Two articles discuss “legitimate expectations” as ground of appeal	Oct 10 6.8.6
<i>Tax Adviser February 2010</i>	Review of VAT package	Apr 10 4.2.8
<i>Tax Adviser March 2010</i>	Review of VAT package	Apr 10 4.2.8
<i>Tax Adviser March 2010</i>	Review of HMRC’s current approach to carousel fraud	Apr 10 5.8.3
<i>Tax Adviser, April 2010</i>	Article about the VAT package	Jul 10 4.2.5
<i>Tax Adviser, June 2010</i>	Article about new ways HMRC contact taxpayers	Jul 10 6.9.5
<i>Tax Adviser, May 2010</i>	Article about 1 January 2010 TOMS changes	Jul 10 2.9.2
<i>Taxation, 7 January 2010</i>	Reader’s query about input tax on converting a car into something that does not fit the definition in VAT law	Apr 10 5.4.1
<i>Taxation, 7 January 2010</i>	Article about planning points relating to registration	Apr 10 6.2.7
<i>Taxation (21 January 2010)</i>	Article about Tax Health Plan	Apr 10 6.9.8
<i>Taxation, 4 February 2010</i>	Article about online filing from 1 April 2010	Apr 10 6.3.3
<i>Taxation (11 February 2010)</i>	Article about Tax Health Plan	Apr 10 6.9.8
<i>Taxation, 11 February 2010</i>	Warning about problems in using new 8 th Directive refund system	Apr 10 4.5.2
<i>Taxation, 18 February 2010</i>	Reader’s query about possibility of reclaiming VAT in relation to care home supplies	Apr 10 6.4.3
<i>Taxation, 25 February 2010</i>	Article about importance of getting the effective date of registration right	Apr 10 6.2.7

<i>Taxation, 4 March 2010</i>	Reverse charge and FRS considered	Apr 10 6.3.7
<i>Taxation, 4 March 2010</i>	Article about progress of appeal on charging of FRS VAT on interest	Apr 10 6.3.7
<i>Taxation (11 March 2010)</i>	Article about Tax Health Plan	Apr 10 6.9.8
<i>Taxation, 11 March 2010</i>	Reader's query about penalties for incorrect correction of VAT account	Apr 10 6.6.3
<i>Taxation, 29 April 2010</i>	Article about flat rate scheme and reverse charges	Jul 10 6.3.8
<i>Taxation, 29 April 2010</i>	Article about annual VAT review	Jul 10 6.9.5
<i>Taxation, 3 June 2010</i>	Article about flat rate scheme and associated businesses	Jul 10 6.3.8
<i>Taxation 3 June 2010</i>	Reader's query about supplies of staff between connected care home companies	Jul 10 2.3.7
<i>Taxation 10 June 2010</i>	Reader's query about routing services through an offshore company	Jul 10 4.2.3
<i>Taxation, 17 June 2010</i>	Article about error corrections	Jul 10 6.6.1
<i>Taxation 17 June 2010</i>	Reader's query about consequences of seasonal trade for registration liability	Jul 10 6.2.4
<i>Taxation 24 June 2010</i>	Reader's query about VAT treatment of professional fees in relation to investment transactions	Jul 10 5.1.2
<i>Taxation 1 July 2010</i>	Article about change of rate	Oct 10 2.6.1
<i>Taxation 15 July 2010</i>	Reader's query about installing goods in airports	Oct 10 4.3.4
<i>Taxation 22 July 2010</i>	New partial exemption calculations discussed	Oct 10 5.3.4
<i>Taxation 6 August 2010</i>	Reader's query about Danish property investor with assets in UK	Oct 10 4.2.3
<i>Taxation 11 August 2010</i>	Reader's query about time limits for assessments	Oct 10 6.7.4
<i>Taxation 19 August 2010</i>	Reader's query about effect of rate change on subscriptions for calendar year 2011	Oct 10 2.6.1
<i>Taxation 19 August 2010</i>	Article about bad debt relief	Oct 10 5.7.3
<i>Taxation 25 August 2010</i>	Reader's query about time limits for assessments: death during enquiry	Oct 10 6.7.3
<i>Taxation 26 August 2010</i>	Article about implementation of change of rate	Oct 10 2.6.1
<i>Taxation (2 September 2010)</i>	Article about VAT and tax issues on vehicles used by businesses	Oct 10 5.4.2
<i>Taxation 2 September 2010</i>	Reader's query about registration for installation of equipment	Oct 10 6.2.2

<i>Taxation 9 September 2010</i>	Reader's query about VAT treatment of penalties in contract for late payment and late provision of information	Oct 10 2.1.3
<i>Taxation 23 September 2010</i>	Review of salary sacrifice schemes	Oct 10 2.12.1
<i>Taxation 30 September 2010</i>	Article about microgeneration of electricity	Oct 10 2.1.5
<i>TaxLine February 2010</i>	Comment on retention of records in HMRC's online filing system	Apr 10 6.6.2
<i>Taxline March 2010</i>	Comment on new B2B rules and sales lists	Apr 10 4.2.8
<i>TAXline, May 2010</i>	7-day extension now applies to repayment and nil returns filed electronically	Jul 10 6.3.4
<i>ICAEW TaxLine, August 2010</i>	Review of correction rules, including need for disclosure to prevent penalties	Oct 10 6.6.1
<i>ICAEW TaxLine, September 2010</i>	Article about exception and exemption from registration	Oct 10 6.2.3
<i>ICAEW TaxLine, September 2010</i>	Reminder of different time limits for correction of input tax and output tax errors	Oct 10 6.6.1
www.oecd.org/dataoecd/18/52/44560750.pdf	OECD report on difficulties of reclaiming VAT incurred in other jurisdictions	Apr 10 4.5.1

11. Lectures

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5.7 Bad debt relief

Bad Debt Relief	5.7.1	Jul 10
Bad Debt Claims	5.7.1 – 5.7.2	Oct 10

5.8 Other input tax problems

Carousels and Other Frauds	5.8.1 – 5.8.6	Apr 10
Carousels	5.8.1 – 5.8.2	Jul 10
Frauds and Carousels	5.8.1 – 5.8.3	Oct 10
Pre-Registration VAT	5.8.3, 6.2.1	Jul 10
Fuel Advisory Rates	5.8.4	Jul 10

6.1 Group registration

Grouping: CGS and the Commission	6.1.1 – 6.1.2	Jul 10
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6.2 Other registration issues

TOGCs and Registrations	6.2.1 – 6.2.3	Apr 10
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6.3 Returns and payments

Cheque Payments	6.3.1	Apr 10
Payments and Returns	6.3.1 – 6.3.5	Jul 10
Flat Rate Scheme	6.3.4 – 6.3.7	Apr 10
Flat Rate Developments	6.3.6 – 6.3.8	Jul 10

6.4 Repayment claims

Fleming Guidance	6.4.2	Apr 10
Repayment Claims	6.4.2 – 6.4.6	Jul 10
Repayment Claims	6.4.1 – 6.4.7	Oct 10
Compound Interest	6.4.1	Apr 10
Compound Interest	6.4.1	Jul 10
Repayment Supplement	6.4.4	Apr 10

6.6 Records

Correction of Errors	6.6.1	Apr 10
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6.7 Assessments

Time Limits for Assessment	6.7.1, 6.7.3 – 4	Oct 10
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6.8 Penalties and appeals

Penalties	6.8.3 – 6.8.6	Apr 10
New Penalty for Failure to Notify	6.8.10	Jul 10
Surcharge Appeals	6.8.3 – 4	Oct 10
Appealing Out of Time	6.8.1	Oct 10
No Costs Order	6.8.5	Oct 10

6.9 Other administration

Security	6.9.2	Oct 10
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