

VAT UPDATE 2011/12

INDEX

**Covering quarterly updates
April, July and October 2011**

VAT Update October 2011 Index

INTRODUCTION

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

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<i>HMRC Press Release 7 February 2011</i>	HMRC carry out pilot of Alternative Dispute Resolution	Apr 11 6.8.10
<i>HMRC Press Release 8 March 2011</i>	Updated framework guidance for Higher Education Institutions	Apr 11 5.3.2
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<i>HMRC Press Release 22 March 2011</i>	Carousel gang jailed	Apr 11 6.9.9
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<i>HMRC Release 21 July 2011</i>	Italian VAT registration system changed 24 February 2011: certain ID numbers no longer valid	Oct 11 4.2.2
<i>http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eImport_ShowContent&propertyType =document&resetCT=true&id=HMC E_PROD_008051</i>	Updated version of <i>Guide to Importing & Exporting – Breaking down the Barriers</i>	Jul 11 4.3.7
<i>http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eImport_FAQs&propertyType=document&columns=1&id=HMCE_PROD_008654</i>	FAQs about imports and exports	Jul 11 4.3.8
<i>http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eImport_FAQs&propertyType=document&columns=1&id=HMCE_PROD1_031239</i>	Frequently Asked Questions about importation of low value goods	Jul 11 4.3.8

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageExcise_ShowContent&propertyType=document&columns=1&id=HMCE_PROD1_025808	New HMRC guidance on how to avoid becoming involved in MTIC fraud	Jul 11 5.8.5
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageVAT_ShowContent&propertyType=document&columns=1&id=HMCE_PROD1_031367	Proposals for reform of regulatory penalties	Jul 11 6.8.11
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ShowContent&id=HMCE_PROD1_026388&propertyType=document	Online notes to help with VAT 1 updated	Oct 11 6.2.7
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http://www.hmrc.gov.uk/agents/toolkits/vat-partial-exemption.pdf	Toolkit for agents to help clients with partial exemption	Apr 11 5.3.1
http://www.hmrc.gov.uk/aii/guidance.htm	Consolidated guidance on the disclosure of tax avoidance schemes (DOTAS) legislation issued	Oct 11 6.9.12
http://www.hmrc.gov.uk/avoidance/spotlights.htm	HMRC website’s attempt to discourage tax avoidance	Apr 11 6.9.2
http://www.hmrc.gov.uk/cars/fuel_company_cars.htm	New fuel-only mileage rates from 1 September 2011	Oct 11 5.8.4
http://www.hmrc.gov.uk/consultations	Consultation about measures to prevent fraud on bringing road vehicles to the UK	Jul 11 4.3.4
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http://www.hmrc.gov.uk/manuals/vatfmanual/vatf44000.htm	Updated online manual on <i>VAT Fraud</i>	Oct 11 6.9.9

http://www.hmrc.gov.uk/menus/abi-guidance-insurance.pdf	Partial Exemption Guidance for the Insurance Sector	Jul 11 5.3.4
http://www.hmrc.gov.uk/practitioners/adr-draft-guidance.pdf	Draft guidance for HMRC staff on use of alternative dispute resolution	Oct 11 6.9.4
http://www.hmrc.gov.uk/practitioners/lss-draft-guidance.pdf	New draft of internal HMRC guidance on Litigation and Settlements Strategy	Oct 11 6.9.4
http://www.hm-treasury.gov.uk/tax_updates.htm	Consultation tracker gives details of current consultations	Jul 11 6.9.5
No reference	HMRC is working with finance industry to produce new guidance on VAT rules for IFAs	Jul 11 2.3.2
No reference	HMRC consult on implementation of strategy for engaging with tax agents	Jul 11 6.9.6
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Information Sheet 22/2010	For e-traders: rates increasing in other member states	Apr 11 4.1.1
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Information Sheet 10/2011	Currency rate table for special scheme traders	Oct 11 4.1.1
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<i>Notice 306</i>	New version of <i>Temporary Admission – temporarily importing non-EU containers and pallets</i>	Oct 11 4.3.3
<i>Notice 308</i>	New version of <i>Temporary admission – temporarily importing non-EU means of transport</i>	Oct 11 4.3.3
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<i>Notice 733</i>	Bank interest excluded from flat rate scheme turnover	Oct 11 6.3.1

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<i>Notices 705, 705A</i>	Updated notices on exports of cars	Apr 11 4.3.5
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<i>Revenue & Customs Brief 53/2010</i>	More detail on new rules for part-business, part-private expenditure	Apr 11 5.6.1
<i>Revenue & Customs Brief 54/2010</i>	HMRC comment about liability of debt collection services	Apr 11 2.3.4
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<i>Revenue & Customs Brief 09/2011</i>	Consultation on new rules to allow deduction for business entertainment of foreign customers	Apr 11 5.5.1
<i>Revenue & Customs Brief 13/2011</i>	New rules on change of use of buildings	Apr 11 3.1.3
<i>Revenue & Customs Brief 15/2011</i>	New policy on applying “delayed tax” rule on error penalties	Jul 11 6.8.1
<i>Revenue & Customs Brief 16/2011</i>	ESC 3.2.2 on group purchases of services from abroad to be made statutory from 2012	Apr 11 6.1.1
<i>Revenue & Customs Brief 19/2011</i>	HMRC dismiss suggestions that <i>Bog</i> case could apply to food in the UK	Apr 11 2.4.3
<i>Revenue & Customs Brief 20/2011</i>	HMRC describe “fallback rule” on acquisitions where UK VRN is used to secure zero-rated despatch	Jul 11 4.3.1
<i>Revenue & Customs Brief 23/2011</i>	Welsh rules requiring carrier bags to be charged at 5p considered by HMRC	Jul 11 2.1.3
<i>Revenue & Customs Brief 24/2011</i>	Change of policy for traders who are affected by change of view on liability of supplies	Oct 11 6.6.2

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<i>Revenue & Customs Brief 35/2011</i>	HMRC do not accept wider application of <i>Paymex</i> decision to company or partnership arrangements	Oct 11 2.3.3
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www.hmrc.gov.uk/about/mdd-q-and-a.pdf	Explanation of "managing deliberate defaulters" programme	Apr 11 6.9.8
www.hmrc.gov.uk/about/powers-appeal.htm	Summary of legislation arising from review of powers, deterrents and safeguards	Apr 11 6.9.1
www.hmrc.gov.uk/agents/aam.htm	Article about agent account managers	Jul 11 6.9.8
www.hmrc.gov.uk/agents/prereturn-support-agents.htm	Article about pre-return toolkits	Jul 11 6.9.8
www.hmrc.gov.uk/manuals/bimmanual/bim40150.htm	HMRC include direct tax treatment of VAT refunds and interest in their corporation tax manual	Jul 11 6.4.2

www.hmrc.gov.uk/manuals/chmanual/CH400000.htm	Updated online compliance handbook manual to include new guidance on penalties for inaccuracies	Apr 11 6.8.8
www.hmrc.gov.uk/manuals/chmanual/CH81011.htm	Updated online compliance handbook manual to include new guidance on penalties for inaccuracies	Apr 11 6.8.8
www.hmrc.gov.uk/manuals/dmbmanual/DMBM800520.htm	Updated online manual on debt management and banking	Apr 11 6.3.5
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www.hmrc.gov.uk/manuals/vaecmanual/vaec1160.htm	Updated online manual on assessing procedures	Apr 11 6.7.3
www.hmrc.gov.uk/manuals/vatfmanual/VATF10000.htm	Fraud manual added to HMRC website	Apr 11 6.9.12
www.hmrc.gov.uk/manuals/vatinsmanual/VATINS5500.htm	Updated online manual on insurance	Apr 11 2.3.2
www.hmrc.gov.uk/manuals/vatposgmanual/VATPOSG4140.htm	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2
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www.hmrc.gov.uk/manuals/vattosmanual/vattos2325.htm	Changes in VAT treatment of natural gas, electricity, heat and cooling	Jul 11 4.2.2
www.hmrc.gov.uk/manuals/vcpmanual/vcp10453.htm	Updated online manual on Civil Penalties on belated notification penalties	Jul 11 6.8.10
www.hmrc.gov.uk/manuals/vcpmanual/vcp10552.htm	Online manual on default surcharge updated	Apr 11 6.8.3
www.hmrc.gov.uk/manuals/vcpmanual/vcp11341.htm	Updated online manual on Civil Penalties on incorrect certificates for zero-rating	Jul 11 6.8.10
www.hmrc.gov.uk/manuals/vpostmanual/index.htm	Manual on exemption for Post Office's postal services	Apr 11 2.3.7

www.hmrc.gov.uk/manuals/vrsmanual/vrs1000.htm	Internal guidance on retail schemes added to online manuals	Apr 11 2.6.1
www.hmrc.gov.uk/manuals/vtransmanual/updates/updateindex.htm	Updated online manual on transport	Apr 11 2.4.4
www.hmrc.gov.uk/manuals/vtransmanual/vtrans110650.htm	Online manual updated on treatment of aircraft management companies	Oct 11 2.4.2
www.hmrc.gov.uk/news/compliance-centres.htm	Update on role and discovery powers of Compliance Centres	Jul 11 6.9.2
www.hmrc.gov.uk/news/imprime-3559-mc.pdf	EU VAT claims for Monaco still have to be processed manually	Oct 11 4.5.4
www.hmrc.gov.uk/news/notice-imprime-3559-mc.pdf	EU VAT claims for Monaco still have to be processed manually	Oct 11 4.5.4
www.hmrc.gov.uk/news/scp-trial.pdf	Explanation of trial of single compliance process	Jul 11 6.9.1
www.hmrc.gov.uk/online/excuse-missed-deadline.htm	Article on reasonable excuses for late filing of VAT returns	Jul 11 6.8.9
www.hmrc.gov.uk/plumberstaxsafeplan	Article about plumbers' safe tax plan	Jul 11 6.9.8
www.hmrc.gov.uk/plumberstaxsafeplan	Details of disclosure opportunity for plumbers with unpaid tax	Oct 11 6.2.6
www.hmrc.gov.uk/record-keeping/index.htm		Apr 11 6.6.1
www.hmrc.gov.uk/ris/hmrc-campaigns.htm	Campaign to find unregistered traders – offer of reduced penalties for disclosure up to 30 September 2011	Oct 11 6.2.6
www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm	Records a VAT registered trader must keep	Apr 11 6.6.1
www.hmrc.gov.uk/vat/managing/returns-accounts/deadlines.htm	Article on deadlines for VAT returns and payment dates	Jul 11 6.8.9
www.hm-treasury.gov.uk/consult_machine_games_duty.htm	Consultation on new machine games duty to replace VAT and AMLD on gaming machines	Jul 11 2.3.6
www2.royalmail.com/customer-service/terms-and-conditions/vat-changes-2011#02	Changes to Post Office regulations lead to changes in VAT treatment of some services	Jul 11 2.3.3

2 Statute and other Parliamentary material		
<i>Budget 2011 overview 3.51</i>	Legislation to come on status of public bodies	Apr 11 2.1.1
<i>Budget 2011 overview documents</i>	More consultation on cost-sharing exemption	Apr 11 2.3.13
<i>Budget documents</i>	Academies to be entitled to recover VAT on expenditure	Apr 11 5.8.5
<i>Budget summary documents</i>	FB 2011 will change rules on samples in accordance with <i>EMI</i> decision	Apr 11 2.7.1
<i>Budget Summary documents</i>	Confirmation of supply-splitting rule in FB 2011 to deny ZR where printed matter supplied in conjunction with positive rated supply	Apr 11 2.8.4
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<i>SI 2011/254</i>	Amendments to capital goods scheme	Apr 11 5.3.3
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<i>SI 2011/86</i>	Simplification of the disapplication rules for option to tax	Apr 11 3.2.2
<i>SI 2011/897</i>	Increased registration and deregistration thresholds	Apr 11 6.2.1
<i>SI 2011/898</i>	Updated car fuel scale charges for return periods starting 1 May 2011	Apr 11 2.12.1
<i>SI 2011/1071</i>	Amendment to regulations to allow input tax on entertaining foreign customers	Jul 11 5.5.1
<i>No reference</i>	Government introduces “equitable liability” rule, but it doesn’t apply to VAT	Jul 11 6.9.10

3 Other UK official material

<i>HM Treasury Press Release 04/11</i>	Information about General Anti-Avoidance Rule working party	Apr 11 6.9.2
<i>HM Treasury Release 10 March 2011</i>	Office of Tax Simplification’s first report: not much on VAT	Apr 11 6.9.5
http://nds.coi.gov.uk/ImageLibrary/detail.aspx?MediaDetailsID=3985	Annual report of the HMRC Adjudicator	Oct 11 6.9.2

http://www.nao.org.uk/publications/1012/hmrc_accounts_2010-11.aspx	Annual report of the National Audit Office on HMRC's accounts	Oct 11 6.9.2
http://www.publications.parliament.uk/pa/cm201011/cmhansrd/cm110905/wmstext/110905m0001.htm	Scott Undertaking withdrawn	Oct 11 6.9.10
<i>Press Notice 39/11</i>	Annual report of the National Audit Office on HMRC's accounts	Oct 11 6.9.2
<i>Tax information and impact note 8 August 2011</i>	Proposals to move all interactions with HMRC on VAT online	Oct 11 6.3.3
www.hm-treasury.gov.uk/tax_updates.htm	Tax consultation tracker	Oct 11 6.9.3
www.ifs.org.uk/publications/5346	"Tax by Design" report by Sir James Mirrlees makes recommendations about VAT	Oct 11 6.9.1
www.lpwscheme.org.uk	Listed place of worship scheme extended but given maximum budget	Apr 11 3.5.1
www.uktradeinfo.com/index.cfm?task=userconsults&targetconsultsid=55	New rules on intrastat filing from 1 April 2012	Oct 11 4.3.2

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-180/10): <i>Jarosław Słaby v Minister Finansów and Emilian Kuć and Halina Jeziorska-Kuć v Dyrektor Izby Skarbowej w Warszawie</i>	A-G considers whether farmer's sales of land are within the scope of VAT or not	Jul 11 2.1.1
CJEU (A-G) (Case C-218/10): <i>ADV Allround Vermittlungs AG v Finanzamt Hamburg-Bergedorf</i>	A-G opinion on whether supply of self-employed drivers can be a supply of staff	Oct 11 4.2.1
CJEU (A-G) (Case C-427/10): <i>Banca Antoniana Popolare Veneta SPA v Ministero dell'Economia e delle Finanze</i>	A-G considers validity of applying different time limits to reclaiming VAT from authorities and reclaiming under contract from supplier	Oct 11 6.4.5
CJEU (A-G) (Case C-524/10): <i>Commission v Portuguese Republic</i>	A-G agrees with Commission that Portuguese flat rate scheme for farmers contravenes the Directive	Oct 11 4.4.7
CJEU (A-G's opinion) (Case C-530/09): <i>Inter-Mark Group sp. z o.o., sp. komandytowa w Poznaniu v Minister Finansów</i>	Opinion holds that supplies of stands were associated with exhibition rather than being advertising services	Apr 11 4.2.2
CJEU (Application) (Case 119/11): <i>Commission v France</i>	Infringement proceedings against France for super-reduced rate of 2.1% to the first performances of concerts	Jul 11 4.4.6

CJEU (Application) (Case C-108/11): <i>Commission v Ireland</i>	Commission takes Ireland to the CJEU over lower rate on supplies of greyhounds and horses	Jul 11 4.4.2
CJEU (Application) (Case C-360/11): <i>Commission v Spain</i>	Commission applies for declaration that Spain's application of reduced rate to some medical expenditure contravenes the Directive	Oct 11 4.4.4
CJEU (Application) (Case C-524/10): <i>Commission v Portuguese Republic</i>	Commission applies for declaration that Portuguese treatment of farmers does not comply with Directive	Apr 11 4.4.11
CJEU (Application) (Case C-86/11): <i>Commission v UK</i>	Commission applies to ECJ for ruling that UK's grouping rules are not in compliance with the Directive	Jul 11 6.1.1
CJEU (Case 107/10): <i>Enel Maritsa Iztok 3AD v Direktor Obzhalvane i upravljenie na izpalnenieto NAP</i>	Change of rules to reduce interest due on repayments contravened protection of legitimate expectations	Jul 11 4.4.11
CJEU (Case 285/10): <i>Campsa Estaciones de Servicio SA v Administracion del Estado</i>	Questions about use of market value instead of actual consideration	Jul 11 4.4.8
CJEU (Case 398/09): <i>Lady & Kid A/S, Direct Nyt ApS, A/S Harald Nyborg Isenkram- og Sportsforretning and KID-Holding A/S v Skatteministeriet</i>	Unjust enrichment principles considered by CJEU	Oct 11 6.4.4
CJEU (Case C-116/10): <i>Administration de l'enregistrement et des domaines v Feltgen (administrator of Bacino Charter Company SA)</i>	Exemption for high seas chartering did not apply to leisure craft for individuals	Apr 11 4.4.13
CJEU (Case C-180/10): <i>Jarosław Ślaby v Minister Finansów and Emilian Kuć and Halina Jeziorska-Kuć v Dyrektor Izby Skarbowej w Warszawie</i>	Sales of land by flat rate farmers were potentially within scope of VAT if more than mere exercise of right of ownership	Oct 11 2.1.1
CJEU (Case C-203/10): <i>Direksia Obzhalvane I upravljenie na izpalnenieto Varna v Auto Nikolovi OOD</i>	Bulgarian application of second-hand scheme to imported motor parts was not correct	Apr 11 4.4.8
CJEU (Case C-41/09): <i>Commission v Netherlands</i>	CJEU rules that lower rate for supplies of horses is not correct	Apr 11 4.4.10
CJEU (Case C-430/09): <i>Euro Tyre Holding BV v Staatssecretaris van Financien</i>	Decision about liability for VAT where two supplies involve a single intra-community despatch	Apr 11 4.3.3.
CJEU (Case C-433/09): <i>Commission v Austrian Republic</i>	Austrian rules on valuation of imported cars held to be wrong	Apr 11 4.4.5
CJEU (Case C-438/09): <i>Dankowski v Dyrektor Izby Skarbowej w Łodzi</i>	Invoices from unregistered supplier gave entitlement to input tax credit	Apr 11 4.4.12

CJEU (Case C-441/09): <i>Commission v Germany</i>	Judgment against Germany for applying reduced rate to supplies of horses	Jul 11 4.4.2
CJEU (Case C-453/09): <i>Commission v Austria</i>	Judgment against Austria for applying reduced rate to supplies of horses	Jul 11 4.4.2
CJEU (Case C-464/10): <i>Belgian State v Maître Pierre Henfling, Maître Raphaël Davin, Maître Koenraad Tanghe (acting as trustees in bankruptcy of Tiercé Franco-Belge SA)</i>	Belgian betting agents were acting as bookmakers in their own right, so were exempt	Oct 11 2.3.7
CJEU (Case C-489/09): <i>Vandoorne NV v Belgische Staat</i>	Belgian VAT simplification on supplies of tobacco held to be justified	Apr 11 4.4.14
CJEU (Case C-497/09): <i>Finanzamt Burgdorf v M Bog</i>	Supplies of snacks were goods, not services, in Germany	Apr 11 2.4.3
CJEU (Case C-502/09): <i>Fleischerei Nier GmbH & Co KG v Finanzamt Detmold</i>	Supplies of party catering was likely to be services, not goods	Apr 11 2.4.3
CJEU (Case C-540/09): <i>Skandinaviska Enskilda Banken AB Momsgrupp v Skatteverket</i>	Underwriting of share issues held to be exempt	Apr 11 2.3.3
CJEU (Case C-546/09): <i>Aurubis Bulgaria v Nachalnik na Mitnitsa - Sofia</i>	Authorities could not backdate interest demand where customs debt revised on final determination of value	Apr 11 4.4.17
CJEU (Case C-588/09): <i>Minister Finansów v Kraft Foods Polska S.A</i>	Questions referred about Polish rules on amendment of value of supply	Apr 11 4.4.16
CJEU (Case C-591/10): <i>Littlewoods Retail Ltd and others v HMRC</i>	Questions referred by High Court on compound interest	Apr 11 6.4.1
CJEU (Case C-596/10): <i>Commission v French Republic</i>	Commission takes action against France over reduced rate for horses	Apr 11 4.4.10
CJEU (Case C-621/10): <i>'Balkan and Sea Properties' ADSITS v Director of the Varna Office 'Appeals and the Administration of Enforcement'</i>	Questions referred by Bulgarian courts on application of market value rules	Apr 11 4.4.7
CJEU (Case C-624/10): <i>Commission v French Republic</i>	Commission takes France to CJEU over rules for reverse charges	Apr 11 4.4.9
CJEU (Case C-93/10): <i>Finanzamt Essen-NordOst v GFKL Financial Services AG</i>	A-G's opinion: transfer of debts to another bank was debt collection service, but for no consideration	Oct 11 2.3.4
CJEU (Reference) (Case 119/11): <i>Péter Dávid v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága</i>	Questions about rights to deduct VAT on subcontractor costs where claimant cannot guarantee compliance with law by supplier	

CJEU (Reference) (Case 129/11): <i>OOD Provadiinvest v Direktor na Direktsia "Obzhalvane i upravlenie na izpalnenieto"</i>	Questions about use of market value instead of actual consideration	Jul 11 4.4.9
CJEU (Reference) (Case 153/11): <i>OOD Klub v Director of the Varna Office 'Appeals and the Administration of Enforcement' - Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite)</i>	Questions about right to deduct VAT on cost of property not yet used for purposes of business	Jul 11 4.4.11
CJEU (Reference) (Case 294/11): <i>Daimler AG and Widex A/S v Skatteverket</i>	Reference to CJEU on whether 6 month time limit for 8 th Directive claims must lead to loss of tax	Oct 11 4.5.3
CJEU (Reference) (Case 318/11): <i>Daimler AG and Widex A/S v Skatteverket</i>	Question about whether a German company should register for VAT through its subsidiary in Sweden, or whether it could claim under 8 th Directive	Oct 11 4.5.2
CJEU (Reference) (Case 520/10): <i>Lebara Ltd v HMRC</i>	Questions for CJEU on taxation of phonecards	Apr 11 4.2.1
CJEU (Reference) (Case 80/11): <i>Mahagében Kft v Nemzeti Adó és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága</i>	Questions about rights to deduct VAT on subcontractor costs where claimant cannot guarantee compliance with law by supplier	Jul 11 4.4.12
CJEU (Reference) (Case C-174/11): <i>Finanzamt Steglitz v Ines Zimmermann</i>	Question from Germany about consistency of German welfare exemption with Directive	Oct 11 4.4.1
CJEU (Reference) (Case C-220/11): <i>Star Coaches s.r.o. v Finanční ředitelství pro hlavní město Prahu</i>	Question from Czech Republic about whether a mere transport company falls within TOMS	Oct 11 4.4.3
CJEU (Reference) (Case C-224/11): <i>BGŻ Leasing Sp. z o. o. v Dyrektor Izby Skarbowej w Warszawie</i>	Polish questions about whether leasing cars plus insurance can be two separate supplies	Oct 11 4.4.6
CJEU (Reference) (Case C-236/11): <i>Commission v Italian Republic</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-257/11): <i>SC Gran Via Moinești srl v Agenția Națională de Administrare Fiscală (ANAF), Administrația Finanțelor Publice București</i>	Question from Romania about entitlement to input tax where building is bought then demolished to make way for new building	Oct 11 4.4.8
CJEU (Reference) (Case C-257/11): <i>SC Gran Via Moinești srl v Agenția Națională de Administrare Fiscală (ANAF), Administrația Finanțelor Publice București</i>	Reference from Bulgaria on operation of capital goods scheme where item purchased is destroyed in accordance with intention at time of purchase	Oct 11 4.4.8

CJEU (Reference) (Case C-259/11): <i>DTZ Zadelhoff vof v Staatssecretaris van Financiën</i>	Reference to CJEU about choice of exemption where value of property is wrapped up in value of shares	Oct 11 3.1.2
CJEU (Reference) (Case C-263/11): <i>Ainārs Rēdlihs v Valsts ieņēmumu dienests</i>	Question from Latvia about economic activity in relation to forests	Oct 11 4.4.2
CJEU (Reference) (Case C-269/11) <i>Commission v Czech Republic</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-275/11): <i>GfBk Gesellschaft für Börsenkommunikation mbH v Finanzamt Bayreuth</i>	Questions for CJEU on scope of “management” in connection with special investment funds	Oct 11 2.3.2
CJEU (Reference) (Case C-284/11): <i>EMS Bulgaria TRANSPORT OOD v Direktor na Direktsia 'Obzhalvane i upravlentie na izpalnenieto' pri Tsentralno Upravlenie na Natsionalnata Agentsia po Prihodite gr. Plovdiv</i>	Reference about changes to Bulgarian conditions for deduction of acquisition tax	Oct 11 4.4.9
CJEU (Reference) (Case C-285/11): <i>Bonik EOOD v Direktor na Direktsia 'Obzhalvane i upravlentie na izpalnenieto', Varna</i>	Reference about Bulgarian measures to deal with fraudulent claims, including transfer of liability to output tax to another member of supply chain	Oct 11 4.4.9
CJEU (Reference) (Case C-293/11) <i>Commission v Hellenic Republic</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-296/11) <i>Commission v France</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-309/11) <i>Commission v Finland</i>	Infringement proceedings about implementation of TOMS rules	Oct 11 4.4.3
CJEU (Reference) (Case C-392/11); First Tier Tribunal (TC01371): <i>Field Fisher Waterhouse LLP</i>	Reference to CJEU about whether tenant is entitled to input tax on separate supply of cleaning services by landlord	Oct 11 3.1.1
CJEU (Reference) (Case C-44/11): <i>Finanzamt Frankfurt am Main V-Höchst v Deutsche Bank AG</i>	Questions referred about possible exemption of portfolio management	Jul 11 2.3.4
CJEU (Reference) (Case C-499/10): <i>Vlaamse Oliemaatschappij v F.O.D. Financiën</i>	Reference from Belgium about liability of warehousekeeper for VAT due from owner of goods	Apr 11 4.4.6

5 Other European material

http://ec.europa.eu/taxation_customs/common/consultations/tax/2011_02_financial_sector_taxation_en.htm	Commission consultation on taxation of the financial services sector	Apr 11 2.3.1
http://eur-lex.europa.eu/JOHtml.do?uri=OJ%3AL%3A2011%3A077%3ASOM%3AEN%3AHTML	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1
http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:326:0001:0002:EN:PDF	Minimum standard rate of VAT throughout the EU will remain 15% until 2015	Apr 11 4.4.4
http://europa.eu/rapid/pressReleasesAction.do?reference=SPEECH/11/78&format=HTML&aged=0&language=en&guiLanguage=en	Commissioner promises new strategy for VAT by end of year	Apr 11 4.4.2
<i>Regulation 282/2011</i>	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1
http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_public_sector.pdf	Commission study on VAT exemptions for public sector and activities in the public interest	Jul 11 4.4.4
http://nds.coi.gov.uk/content/detail.aspx?NewsAreaId=2&ReleaseID=419757&SubjectId=2	Consultation about measures to prevent fraud on bringing road vehicles to the UK	Jul 11 4.3.4
http://register.consilium.europa.eu/pdf/en/11/st11/st11092.en11.pdf ; Council Press Release 11595/11 20 June 2011	Report on progress towards implementing reform of financial and insurance exemptions	Jul 11 2.3.1
<i>IP/11/716</i>	Commission pursuing action against 8 member states for breaches of TOMS	Jul 11 4.4.13
<i>No reference</i>	Commission warns against paying intermediaries for “VAT registration numbers”	Jul 11 4.4.1
<i>No reference</i>	Commission asks Hungary to reverse blocking of VAT deduction on open-ended leasing of a passenger vehicle	Jul 11 4.4.14
<i>Press Release IP/11/428</i>	Commission requests Germany to amend rules on cost sharing exemption	Jul 11 4.4.3
<i>Press Release IP/11/604</i>	Commission requests Italy to change rules on exemptions for ships	Jul 11 4.4.10
<i>Press Release IP/11/605</i>	Infringement proceedings against Spain for reduced rate on general medical equipment	Jul 11 4.4.7
<i>Commission Press Release IP/11/76</i>	Reference to CJEU about TOMS rules in 8 member states	Apr 11 4.4.15

<i>Council Implementing Decision of 18 January 2011</i>	UK's derogation for 50% blocking of car lease charges extended	Apr 11 5.4.2
<i>Council Press Release 19 January 2011</i>	New implementing regulation to take effect 1 July 2011	Apr 11 4.4.1
<i>EU Council Press Release 19 January 2011</i>	UK's derogation for 50% blocking of car lease charges extended	Apr 11 5.4.2
<i>Commission Press Release 8 February 2011</i>	EUROFISC network has started operations	Apr 11 4.4.3
<i>Commission Press Release 23 February 2011</i>	Consultation responses on VAT collection procedures for centralised customs clearance	Apr 11 4.3.7
<i>Commission Press Release 24 February 2011</i>	Suspension of transactions in EU Emissions Trading System national registries	Apr 11 4.4.3
ECHR (Case 33951/05): <i>Meidl v Austria</i>	Length of time taken for carousel prosecution breached human rights	Jul 11 4.4.5
http://ec.europa.eu/commission_2010-2014/semeta/headlines/news/2011/09/201109282_en.htm	Proposal for financial transaction tax	Oct 11 2.3.1
http://ec.europa.eu/taxation_customs/common/elearning/download_en.htm	Commission publishes e-learning course on refund claims	Oct 11 4.5.1
http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_public_sector_en.pdf	Commission publishes study on public sector/public interest exemptions	Oct 11 2.3.15
http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_ec_annexi.pdf	Commission publishes table of thresholds in different member states	Oct 11 4.4.10
<i>IP/11/1126</i>	Reference to CJEU over French rules for exempting services relating to ships	Oct 11 4.4.5

6 Case law: House of Lords/Supreme Court

Nothing in 2011

7 Case law: Court of Appeal/Court of Session

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

8 Case law: High Court/Upper Tribunal

High Court: <i>Brayfal Ltd v HMRC</i>	Partial award of costs to successful MTIC appellant was justified	Apr 11 5.8.1
High Court: <i>Europeans Ltd v HMRC (no.3)</i>	Costs order granted against director in MTIC case	Jul 11 5.8.5
High Court: <i>Payless Cash and Carry Ltd (in liquidation) v Patel and others</i>	Director held responsible for company's losses in missing trader fraud	Oct 11 6.9.13
High Court: <i>Portsmouth City FC v HMRC</i>	Dispute about whether transfer fees included VAT: club's arguments rejected	Jul 11 6.4.3
High Court: <i>R (on the application of ToTel Ltd) v First Tier Tax Tribunal</i>	Refusal of hardship application confirmed on appeal	Apr 11 6.8.7
Upper Tribunal: <i>Able UK Ltd v HMRC</i>	Questions referred to CJEU on exemption for supplies to NATO countries	Apr 11 2.3.14
Upper Tribunal: <i>Airparks Services Ltd v HMRC</i>	Upper Tribunal decides to refer questions about UK rules on transport in connection with airport parking	Jul 11 2.8.2
Upper Tribunal: <i>Deliverance Ltd v HMRC</i>	First-tier had been wrong to conclude that takeaway food was standard rated after deciding it was heated to be fresh	Apr 11 2.4.1
Upper Tribunal: <i>Gateshead Talmudical College v HMRC</i>	Failure to follow through VAT plan led to capital goods scheme clawback	Jul 11 5.3.2
Upper Tribunal: <i>HMRC v BAA Ltd</i>	HMRC were right to disallow VAT claimed by group on costs incurred by bidding company before it joined the group following takeover	Jul 11 5.1.1

Upper Tribunal: <i>HMRC v Brayfal Ltd</i>	FTT was entitled to find that trader did not have the means of knowing about MTIC fraud in contra-trading	Apr 11 5.8.1
Upper Tribunal: <i>HMRC v Diana Bryce (t/a The Barn)</i>	Supply of space for children's parties did not include any exempt licence to occupy land	Apr 11 2.8.1
Upper Tribunal: <i>HMRC v GMAC UK plc</i>	Judge refuses to refer questions on time limits and bad debt relief to CJEU	Apr 11 5.7.1
Upper Tribunal: <i>HMRC v Megantic Services Ltd</i>	Late admission of evidence in MTIC case was not irregular	Apr 11 5.8.1
Upper Tribunal: <i>HMRC v Megantic Services Ltd (no.2)</i>	Late admission of evidence in MTIC case was not irregular	Apr 11 5.8.1
Upper Tribunal: <i>Mithras (Wine Bars) Ltd v HMRC</i>	First-tier should have exercised a full appellate jurisdiction on amounts as well as basis of assessment	Apr 11 6.7.1
Upper Tribunal: <i>Queenspice Ltd v HMRC</i>	First-tier's decision on extrapolation as basis of assessment confirmed	Apr 11 6.7.2
Upper Tribunal: <i>Queenspice Ltd v HMRC</i>	UT upholds FTT's approach to extrapolation evidence where income had been suppressed	Oct 11 6.7.2
Upper Tribunal: <i>Regent Commodities Ltd v HMRC</i>	Upper Tribunal found no flaw with FTT's conclusion that trader knew or ought to have known about MTIC fraud	Jul 11 5.8.5
Upper Tribunal: <i>Secret Hotels2 Ltd (formerly Med Hotels Ltd) v HMRC</i>	UT overturns FTT decision: website was acting as agent and not supplying hotel accommodation as principal	Oct 11 2.9.2
Upper Tribunal: <i>SRI International v HMRC</i>	Foreign company met the conditions for a 13 th Directive claim	Jul 11 4.5.1
Upper Tribunal: <i>St Anne's Distributors Ltd v HMRC</i>	Rules on withdrawal and reinstatement of appeals considered	Apr 11 6.8.1
Upper Tribunal: <i>The Lower Mill Estate Ltd v HMRC</i>	Splitting supply of holiday accommodation into land and separate ZR building services was not abusive	Apr 11 3.1.1

9 Case law: VAT Tribunal/First Tier Tribunal

First Tier Tribunal (TC00882): <i>Dom Buckley IRS Ltd</i>	Rally car had been despatched to Spain so zero-rating was valid	Apr 11 4.3.2
First Tier Tribunal (TC00883): <i>Mobile Motoring Maintenance Ltd</i>	Cap applied where assessment was discovered to have been wrong just over 3 years after it was issued	Apr 11 6.4.3
First Tier Tribunal (TC00883): <i>The Team Brand Communication Consultants Ltd</i>	Chief accountant's stress over redundancy fear was a reasonable excuse for late filing	Apr 11 6.8.3
First Tier Tribunal (TC00886): <i>Pars Technology Ltd</i>	Huge decision about complex MTIC fraud results in denial of credit	Apr 11 5.8.1
First Tier Tribunal (TC00887): <i>Maliha Group Ltd</i>	FTT satisfied that two disputed inputs had not been received; third was valid for deduction	Apr 11 5.8.2
First Tier Tribunal (TC00896): <i>Supreme Petfoods Ltd</i>	Food for ferrets was petfood and could not be ZR	Apr 11 2.4.2
First Tier Tribunal (TC00898): <i>David Trathen and another</i>	Restrictions on occupation meant buildings were holiday accommodation	Apr 11 3.3.2
First Tier Tribunal (TC00899): <i>Brian McAdam Plumbing and Heating</i>	Belated notification penalty confirmed with 50% mitigation	Apr 11 6.8.5
First Tier Tribunal (TC00904): <i>The Phoenix Safe Company Ltd</i>	Dismissal of finance director for fraud was not a reasonable excuse for late filing and payment	Apr 11 6.8.3
First Tier Tribunal (TC00907): <i>1st Glass and Mirror Company Ltd</i>	10% penalty of £577 was not "disproportionate"	Apr 11 6.8.3
First Tier Tribunal (TC00908): <i>Grattan plc</i>	Tribunal decides to refer questions on compound interest to CJEU	Apr 11 6.4.1
First Tier Tribunal (TC00919): <i>FanField Ltd; Thexton Training Ltd</i>	Bank interest received by small companies was not subject to FRS because not a business supply	Apr 11 6.3.1
First Tier Tribunal (TC00924): <i>Eyedial Ltd</i>	Absence of curiosity was enough to deny input tax in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC00925): <i>Hoylake Cottage Hospital Charitable Trust</i>	Construction of kitchen block after relevant residential accommodation block qualified for zero-rating	Apr 11 3.3.3
First Tier Tribunal (TC00936): <i>Cell Trading (UK) Ltd</i>	MTIC appeal dismissed	Apr 11 5.8.1
First Tier Tribunal (TC00940): <i>Murdoch UK Ltd</i>	HMRC entitled to refuse retrospective application of FRS	Apr 11 6.3.2
First Tier Tribunal (TC00942): <i>Bowcombe and Uperne Shoots</i>	Standard, not indemnity, costs awarded	Apr 11 6.8.6
First Tier Tribunal (TC00945): <i>Lebara Ltd</i>	Questions for CJEU on taxation of phonecards	Apr 11 4.2.1

First Tier Tribunal (TC00948): <i>Wakefield College</i>	College was in business and not entitled to receive zero-rated construction on campus building	Apr 11 3.3.1
First Tier Tribunal (TC00949): <i>Barratt Goff and Tomlinson</i>	Costs of obtaining medical reports were not inputs of solicitor but validly recharged as disbursements	Apr 11 2.2.1
First Tier Tribunal (TC00953): <i>Eurostar Telecom Ltd</i>	<i>Mobilx</i> decision applied to deny input tax in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC00958): <i>ICAN Finance</i>	Sole trader with buy-to-let was required to account for FRS VAT on rent	Apr 11 6.3.2
First Tier Tribunal (TC00959): <i>Palmers of Oakham</i>	Construction of garage before house qualified (in part) for zero-rating	Apr 11 3.3.3
First Tier Tribunal (TC00960): <i>Mill House Management UK Ltd</i>	Company had not opted and forgotten to notify; it had not opted	Apr 11 3.2.1
First Tier Tribunal (TC00965): <i>European Tour Operators Association</i>	Trade association was entitled to exempt its subscriptions	Apr 11 2.3.10
First Tier Tribunal (TC00967): <i>Abbey (Manchester) Ltd</i>	Director held to have known of connection to MTIC fraud	Apr 11 5.8.1
First Tier Tribunal (TC00967): <i>My Secrets Ltd</i>	Partial success for trader in MTIC appeal	Apr 11 5.8.1
First Tier Tribunal (TC00970): <i>Maximum Networks Ltd</i>	Director held to have known of connection to MTIC fraud, even without proof of dishonesty	Apr 11 5.8.1
First Tier Tribunal (TC00971): <i>Root 89 Ltd</i>	<i>Mobilx</i> decision applied to deny input tax in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC00983): <i>GD & Mrs D Lewis (t/a Russell Francis Interiors)</i>	Error penalty confirmed but with additional mitigation for exceptional circumstances	Apr 11 6.8.4
First Tier Tribunal (TC00985): <i>Bridges Cleaning and Hygiene Services Ltd</i>	No reasonable excuse for company which was regularly a few days late	Apr 11 6.8.3
First Tier Tribunal (TC00993): <i>Birmingham Hippodrome Theatre Trust Ltd</i>	Unjust enrichment defence applied to <i>Fleming</i> claim where input tax had been recovered after exempt supplies	Apr 11 6.4.2
First Tier Tribunal (TC00998): <i>D Doris (t/a Gardiners of Denny)</i>	HMRC officer could not justify revised split of consideration for spectacles and dispensing	Apr 11 2.8.3
First Tier Tribunal (TC00998): <i>NAJ Walley</i>	Costs were not associated with taxable business, so VAT not deductible	Apr 11 5.1.1
First Tier Tribunal (TC00998): <i>Next Group plc</i>	Attempt to zero-rate supply of mail order catalogues was not abusive, but the catalogues were not supplied for consideration	Apr 11 2.8.2

First Tier Tribunal (TC00999): <i>Vehicle Control Services Ltd</i>	Penalties collected by parking control company were consideration for VATable supply to landowner	Apr 11 2.1.2
First Tier Tribunal (TC01002): <i>Dental IT Ltd</i>	Misleading advice about required timing of electronic transfers was reasonable excuse	Apr 11 6.8.3
First Tier Tribunal (TC01003): <i>HC Motors Ltd</i>	Cap applied where returns submitted late to replace central assessments	Apr 11 6.4.3
First Tier Tribunal (TC01008): <i>Dr John H Smalley</i>	Activities did not constitute a business, so VAT not deductible	Apr 11 5.1.1
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First Tier Tribunal (TC01015): <i>Annette Glen-Jones (t/a Sophisticuts)</i>	Rental of basement of hairdressing salon was not exempt	Apr 11 3.1.2
First Tier Tribunal (TC01019): <i>Euro Quest Trading Ltd</i>	Director held to have known of connection to MTIC fraud	Apr 11 5.8.1
First Tier Tribunal (TC1020): <i>Van-Lauren G Welds Ltd</i>	Car was available for private use; no “legitimate expectation” of deduction	Apr 11 5.4.1
First Tier Tribunal (TC01021): <i>Enviroengineering Ltd</i>	Company had no evidence that inputs had been paid for, so VAT not allowed	Apr 11 5.8.2
First Tier Tribunal (TC01022): <i>Mayfair Executive Ltd</i>	Due diligence appeared to be a smokescreen in MTIC case	Apr 11 5.8.1
First Tier Tribunal (TC01024): <i>Abbeytrust Homes Ltd</i>	Retrospective planning commission could not justify zero-rating	Apr 11 3.3.4
First Tier Tribunal (TC01027): <i>Rocco Mana Ltd (t/a Spearmint Rhino Lounge)</i>	Not having a postbox was not an excuse for late filing and payment	Apr 11 6.8.3
First Tier Tribunal (TC01028): <i>Made to Measure</i>	Massage mattresses not solely suitable for handicapped persons	Apr 11 2.4.5
First Tier Tribunal (TC01037): <i>Kaizen Search Ltd</i>	“Proportionality” defence considered and rejected	Jul 11 6.8.3
First Tier Tribunal (TC01040): <i>Codicote Quarry Ltd</i>	15% surcharges confirmed	Jul 11 6.8.3
First Tier Tribunal (TC01045): <i>Auko Ltd</i>	Trader paid VAT in two lumps, both late – no excuses	Jul 11 6.8.3
First Tier Tribunal (TC01060): <i>Rosanna Jayne Gordon</i>	Assessments from 2000 were upheld in spite of HMRC apparently not pursuing them for some years	Jul 11 6.7.1
First Tier Tribunal (TC01070): <i>Alan Rue (formerly t/a Hermitage Clean Care)</i>	Not possible to argue about liabilities from 1990s – no appealable matter	Jul 11 6.8.12

First Tier Tribunal (TC01072): <i>Robert Ward t/a WPS Electrics</i>	15% surcharge confirmed: excuses were only ignorance and insufficiency of funds	Jul 11 6.8.3
First Tier Tribunal (TC01081): <i>David Finnamore t/a Hanbridge Storage Services</i>	Container used for storage was incidental to the letting of the land it stood on: exemption applied	Jul 11 3.1.1
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First Tier Tribunal (TC01094): <i>Queen Mary, University of London</i>	Leaseback was in reality a supply of equipment, not land, but could not qualify for partial zero-rating	Jul 11 2.8.1
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First Tier Tribunal (TC01102): <i>Digital Solutions Technology Ltd</i>	Absence of employee not an excuse for late payment	Jul 11 6.8.3
First Tier Tribunal (TC01104): <i>Leonards Solicitors Ltd</i>	Five successive late payments – no excuses	Jul 11 6.8.3
First Tier Tribunal (TC01113): <i>Digitop Ltd</i>	15% penalty held not to be disproportionate in the circumstances	Jul 11 6.8.3
First Tier Tribunal (TC01120): <i>Dingle Clark</i>	Barrister settling VAT in cash at Bank of England had reasonable expectation that funds were in time	Jul 11 6.8.3
First Tier Tribunal (TC01136): <i>MTS Recovery & Repairs Ltd</i>	Harshness of penalty and shortage of funds not excuses	Jul 11 6.8.3
First Tier Tribunal (TC01137): <i>Mill Lane Engineering (Aldershot) Ltd</i>	Late payment of instalments did not constitute excuse	Jul 11 6.8.3
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First-Tier Tribunal (TC01082): <i>Total Distribution Ltd</i>	Due diligence on mobile phones carried out after the event; trader ought to have known about MTIC fraud	Jul 11 5.8.5
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First Tier Tribunal (TC01318): <i>Atkins' Executors</i>	Costs awarded where HMRC withdrew income tax assessment shortly before hearing – even without hearing, costs could be claimed	Oct 11 6.8.5
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First-Tier Tribunal (TC01381): <i>Wheels Common Investment Fund Trustees Ltd and Others</i>	Questions for CJEU on whether management of pension fund can qualify for special investment fund exemption	Oct 11 2.3.2

10 Other material

<i>Accountancy March 2011</i>	Analysis of <i>Euro Tyre Holding</i> CJEU decision	Apr 11 4.3.3
<i>CIOT Press Release 6 January 2011</i>	New professional ethics guidance	Apr 11 6.9.4
<i>CIOT Release 30 September 2011</i>	Discussion of scope of cost-sharing exemption once it is finally implemented in the UK	Oct 11 2.3.14
<i>Financial Times 24 January 2011</i>	Report that half of all penalties are cancelled on review	Apr 11 6.8.2
<i>Financial Times 28 February 2011</i>	Report about increases in complaints against HMRC	Apr 11 6.9.10
<i>Financial Times 31 March 2011</i>	Report of complaints by waste companies about VAT-free treatment of competing services by councils	Apr 11 2.1.1
<i>NAPF Press Release 4 March 2011</i>	Questions about pension fund management to be referred to CJEU	Apr 11 2.3.5
<i>Tax Adviser January 2011</i>	Article on <i>RBS Deutschland</i> case and latest views on abuse of rights	Apr 11 5.1.2

<i>Tax Adviser February 2011</i>	Review of place of supply rules	Apr 11 4.2.3
<i>Tax Adviser April 2011</i>	Article about problems of recharging expenses and disbursements	Apr 11 2.2.2
<i>Tax Adviser June 2011</i>	Issues for pub chains selling pubs to tenants or developers for conversion	Jul 11 3.5.1
<i>Taxation 13 January 2011</i>	Reader's Query about date of joining FRS	Apr 11 6.3.2
<i>Taxation 20 January 2011</i>	Article about education exemption, in particular difference in treatment of companies and individuals	Apr 11 2.3.8
<i>Taxation 20 January 2011</i>	Reader's query about charity selling DVDs overseas	Apr 11 2.11.1
<i>Taxation, 27 January 2011</i>	Article about client's experience of going through appeals process	Apr 11 6.3.1
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<i>Taxation 3 February 2011</i>	Problem of chain of supply for input tax on building considered	Apr 11 3.2.4
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<i>Taxation 17 February 2011</i>	Review of early experience of new penalty rules	Apr 11 6.8.9
<i>Taxation 24 February 2011</i>	Discussion of cycle-to-work scheme	Apr 11 2.12.3
<i>Taxation 3 March 2011</i>	Reader's Query about deduction of input tax on personalised numberplates	Apr 11 5.4.3
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<i>Taxation 7 April 2011</i>	Reader's query about disapplication of option on letting to charity	Jul 11 3.2.1
<i>Taxation 14 April 2011</i>	Complex project for development of a taxpayer's main residence examined	Jul 11 3.3.2
<i>Taxation 28 April 2011</i>	Problems of dealing with fixed assets under the FRS	Jul 11 6.3.1

<i>Taxation, 29 April 2011</i>	Reader's query about direct tax implications of VAT recovery	Jul 11 6.4.2
<i>Taxation 18 May 2011</i>	Reader's query about Swedish architect designing UK homes	Jul 11 4.2.1
<i>Taxation 26 May 2011</i>	Problems for partially exempt businesses	Jul 11 5.3.5
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<i>Taxation 30 June 2011</i>	Recent case law on food and catering examined	Jul 11 2.4.2
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<i>Taxation 7 July 2011</i>	Discussion of recovery of input tax under flat rate scheme on capital goods	Oct 11 6.3.2
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<i>Taxation 11 August 2011</i>	Query about operation of disapplication of option rules	Oct 11 3.2.1
<i>Taxation 25 August 2011</i>	Proposals to move all interactions with HMRC on VAT online	Oct 11 6.3.3
<i>Taxation 15 September 2011</i>	Query about dealing with problem where distance selling threshold breached in another member state	Oct 11 4.3.4
<i>Taxation 29 September 2011</i>	Consequences of receiving a deposit for a supply which is completed after deregistration considered	Oct 11 6.5.1
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5.5 Business entertainment

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5.6 Non-business use of supplies

Lennartz on a Yacht	5.6.2	Apr 11
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5.7 Bad debt relief

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5.8 Other input tax problems

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6.1 Group registration

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6.2 Other registration issues

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6.3 Returns and payments

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6.4 Repayment claims

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6.5 Timing issues

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6.7 Assessments

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6.8 Penalties and appeals

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6.9 Other administration

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