

VAT UPDATE 2017/18

INDEX

**Covering quarterly update
April, July and October 2017
and January 2018**

VAT Update January 2018 Index

INTRODUCTION

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

This is a cumulative for the year to date. Each January’s index will be the final index for the calendar year to 31 December.

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<i>CC/FS1b</i>	Leaflet updated: <i>General information about checks by campaigns and projects</i>	Jan 18 6.9.3
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<i>CC/FS1c</i>	Leaflet updated: <i>Compliance checks into certain large and complex businesses</i>	Jan 18 6.9.3
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<i>CC/FS11</i>	Leaflet updated: <i>Penalties for failure to notify</i>	Jan 18 6.9.3
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<i>R & C Brief 01/2017</i>	HMRC set out conditions for historic bad debt claims following <i>GMAC</i>	Apr 17 5.7.1
<i>R & C Brief 2/2017</i>	HMRC change view on “with personal care” for relevant residential purpose buildings	Oct 17 3.3.1
<i>R & C Brief 3/2017</i>	Withdrawal of general exemption for management of pension funds by insurance companies to apply from 1 April 2019	Jan 18 2.3.1
<i>R & C Brief 5/2017</i>	HMRC react to <i>Littlewoods</i> decision on compound interest	Jan 18 6.4.1
<i>Report: Prevalence of individuals shopping online from overseas and handling of VAT</i>	HMRC analysis of consumer experience and attitudes to online shopping	Oct 17 4.3.2
<i>TIIN: Removal of VAT ‘use and enjoyment’ rule for B2C mobile phone services outside EU</i>	Impact of changes to telecoms use and enjoyment rules	Oct 17 4.2.1
<i>VAT Information Sheet 1/2017</i>	Table of VAT MOSS exchange rates for quarter to December 2016	Apr 17 4.1.2
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<i>VAT Information Sheet 3/2017</i>	Internet access subject to 18% in Hungary from 1 January 2017	Apr 17 4.1.3
<i>VAT Information Sheet 5/2017</i>	VAT MOSS exchange rates for quarter ending 30 June 2017	Oct 17 4.1.1
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<i>VAT Information Sheet 7/2017</i>	Change and clarification of policy on extensions and alterations and when zero-rating can apply	Jan 18 3.3.1

VATEDU53400	HMRC comment on how they will apply <i>Brockenhurst</i> decision on supplies closely linked to education	Oct 17 2.3.4
www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers	Updated guide on MOSS	Apr 17 4.1.1
www.gov.uk/government/publications/let-property-campaign-your-guide-to-making-a-disclosure	HMRC launch campaign to encourage disclosure of underpaid direct taxes, but VAT is not covered	Jul 17 6.9.6
www.gov.uk/government/publications/second-incomes-campaign-your-guide-to-making-a-disclosure	HMRC launch campaign to encourage disclosure of underpaid direct taxes, but VAT is not covered	Jul 17 6.9.6
www.gov.uk/government/publications/use-of-labour-providers	Updated guidance on due diligence procedures for businesses that use labour supplied by a third party	Jul 17 6.9.5
www.gov.uk/government/publications/vat-supply-splitting-tax-avoidance-schemes-spotlight-38	HMRC publish new VAT avoidance “spotlight” on supply splitting	Jul 17 6.9.2
www.gov.uk/hmrc-internal-manuals/vat-input-tax/vit40600	HMRC update guidance on deduction of input tax by holding companies	Jul 17 6.1.1
www.gov.uk/government/consultations/consultation-on-the-business-risk-review	Consultation on improving HMRC approach to risk profiling large businesses	Oct 17 6.9.8

2 Statute and other Parliamentary material

https://publications.parliament.uk/pa/bills/cbill/2017-2019/0102/cbill_2017-20190102_en_1.htm	VAT proposals in next Finance Bill	Oct 17 6.9.3
SI 2017/290	Annual increase in registration thresholds	Apr 17 6.2.3
SI 2017/295	Final version of changes to Flat Rate Scheme from 1 April 2017	Apr 17 6.3.2
SI 2017/778	Use and enjoyment rules changed for telecoms from 1 November 2017	Oct 17 4.2.1
SI 2017/905	31 additional bodies and specified museums added to bodies entitled to claim a VAT refund	Oct 17 5.8.5
SI 2017/Draft Value Added Tax (Place of Supply of Services) (Telecommunication Services) Order 2017	Draft rules to change use and enjoyment provisions in relation to supplies of telecommunications services to consumers	Jul 17 4.2.1
SI/Draft The Enactment of Extra-Statutory Concessions Order 2017	Enactment of ESC 3.20 disapplying s.26A where insolvency has commenced	Apr 17 6.9.5

<i>SI 2017/1203</i>	New local authority entitled to recover VAT under s.33	Jan 18 5.8.7
<i>SI 2017/1215</i>	<i>Indirect Taxes (Disclosure of Avoidance Schemes) Regulations 2017</i> in effect on 1 January 2018	Jan 18 6.9.4
<i>SI 2017/1216</i>	<i>Indirect Taxes (Notifiable Arrangements) Regulations 2017</i> apply 1 January 2018	Jan 18 6.9.4
<i>SI 2018/draft</i>	Draft regulations for fulfilment house due diligence scheme	Jan 18 4.3.5
<i>House of Commons 7 February 2017: "UK tax after the EU referendum"</i>	Commons library comments on Brexit consequences	Apr 17 6.9.1
<i>No reference</i>	Finance Bill contains new penalty for involvement in VAT fraud	Apr 17 6.8.2
<i>No reference</i>	Relaxation in Making Tax Digital timetable for businesses below the VAT registration threshold	Apr 17 6.9.2
<i>No reference</i>	Finance Bill contains measures to strength disclosure of VAT avoidance scheme rules	Apr 17 6.9.4
<i>No reference</i>	Two private members' bills on VAT	Oct 17 6.9.2
<i>Northern Ireland Affairs Committee 21 March 2017</i>	Commons committee calls for VAT changes following Brexit	Apr 17 6.9.1
<i>services.parliament.uk/bills/2017-19/finance.html</i>	<i>Finance (No.2) Bill 2017</i>	Jan 18 6.9.6
<i>http://www.legislation.gov.uk/ukpga/2017/10/contents/enacted</i>	Abridged Finance Act passed	Jul 17 6.9.1
<i>www.gov.uk/government/consultations/draft-legislation-the-fulfilment-businesses-approval-scheme-regulations-2018</i>	Consultation document on fulfilment house due diligence scheme	Jan 18 4.3.5
<i>www.gov.uk/government/consultations/draft-legislation-the-value-added-tax-refund-of-tax-to-museums-and-galleries-amendment-order-2017</i>	Draft order on new list of museums qualifying for VAT repayment	Apr 17 5.8.3
<i>www.gov.uk/government/consultations/draft-legislation-the-value-added-tax-amendment-regulations-2018</i>	Consultation on draft regulations for MTD for VAT	Jan 18 6.9.5
<i>www.gov.uk/government/consultations/making-tax-digital-interest-harmonisation-and-sanctions-for-late-payment</i>	Consultation on interest and sanctions for late payment under making tax digital	Jan 18 6.8.2
<i>www.gov.uk/government/consultations/making-tax-digital-reforms-affecting-businesses</i>	Draft of detailed rules for Making Tax Digital for VAT	Oct 17 6.9.1

www.gov.uk/government/consultations/vat-and-vouchers	Consultation on transposing the new EU vouchers directive into UK law from January 2019	Jan 18 6.9.2
www.gov.uk/government/consultations/vat-fraud-in-labour-provision-in-construction-sector	Proposals for long-term changes announced for consultation in March Budget	Apr 17 6.9.3
www.gov.uk/government/consultations/vat-tackling-fraud-on-goods-sold-online-update-on-split-payment	Government “call for evidence” on possibility of collecting VAT on internet sales by “split payments”	Apr 17 4.3.1
www.gov.uk/government/consultations/withdrawal-of-extra-statutory-concessions-2017	Consultation on enactment of extra statutory concessions	Apr 17 6.9.5
www.gov.uk/government/news/next-steps-on-the-finance-bill-and-making-tax-digital	Confirmation that Making Tax Digital will apply to VAT accounting from April 2019	Oct 17 6.9.1
www.gov.uk/government/publications/autumn-budget-2017-overview-of-tax-legislation-and-rates-outlook	Overview of tax proposals in Autumn Budget	Jan 18 6.9.1
www.gov.uk/government/publications/customs-bill-legislating-for-the-uks-future-customs-vat-and-excise-regimes	Taxation (Cross-border Trade) Bill, formerly known as the Customs Bill, introduced in Parliament	Jan 18 4.3.7
www.gov.uk/government/publications/future-customs-arrangements-a-future-partnership-paper	UK government sets out aspirations for future customs arrangements with EU	Oct 17 4.3.1
www.gov.uk/government/publications/issue-briefing-calculating-the-2015-to-2016-tax-gap	HMRC’s calculation of the “tax gap” for 2015/16	Jan 18 6.9.8
www.gov.uk/government/publications/litigation-and-settlement-strategy-lss	Updated HMRC guidance on the Litigation and Settlement Strategy	Jan 18 6.9.7
www.gov.uk/government/publications/making-tax-digital-changing-the-scope-and-pace-technical-note	Impact of revised timetable for mandatory implementation of Making Tax Digital	Jan 18 6.9.5
www.gov.uk/government/publications/resolving-tax-disputes	Latest version of HMRC <i>Code of Governance for resolving tax disputes</i>	Jan 18 6.9.7
www.gov.uk/government/publications/vat-extending-joint-and-several-liability-for-online-marketplaces-and-displaying-vat-numbers-online-guidance-note	Guidance note on the proposed extension of joint and several liability for online marketplaces	Jan 18 4.3.6
www.gov.uk/government/publications/vat-refund-scheme-for-museums-and-galleries	Explanation of new list of museums qualifying for VAT repayment	Apr 17 5.8.3
www.gov.uk/government/uploads/system/uploads/attachment_data/file/663933/Scope_of_VAT_Grouping_-	Summary of responses on consultation about development of grouping rules	Jan 18 6.9.1

_summary_of_responses.pdf		
www.gov.uk/guidance/fulfilment-house-due-diligence-scheme	Guide to new registration scheme for fulfilment businesses	Jan 18 4.3.5
www.gov.uk/non-statutory-clearance-service-guidance	Updated guidance on non-statutory clearances	Jan 18 6.9.11
www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/news-parliament-2017/tackling-online-vat-fraud-error-report-published-17-19/	Public Accounts Committee report criticises HMRC's approach to tackling online fraud	Jan 18 6.9.13

3 Other UK official material

<i>CPS press release, 19 May 2017</i>	Recovery of defrauded VAT from individual's assets	Jul 17 6.9.4
<i>Crown Prosecution Service 17 July 2017</i>	Criminal sentences for VAT fraud	Oct 17 6.9.9
www.gov.uk/government/news/otss-first-review-of-vat-triggers-debate	First report on VAT from the OTS	Jan 18 6.9.12
www.gov.uk/government/publications/ots-publishes-interim-paper-on-review-of-value-added-tax ; www.gov.uk/government/collections/ots-review-of-value-added-tax	Office of Tax Simplification publishes areas for review of VAT system	Apr 17 6.9.6
www.gov.uk/government/publications/ots-publishes-outline-of-its-future-work-programme	OTS of work programme over next 12 months	Jan 18 6.9.12
www.nao.org.uk/press-release/her-majestys-revenue-customs-annual-report-and-accounts-2016-17	NAO annual report on HMRC's accounts for the year 2016/17	Oct 17 6.9.5
www.nao.org.uk/report/investigation-into-overseas-sellers-failing-to-charge-vat-on-online-sales/	National Audit Office considers failure of online sellers to account for output tax on international transactions	Jul 17 4.3.4

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-132/16): <i>Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia v 'Iberdrola Inmobiliaria Real Estate Investments' EOOD</i>	A-G's opinion on recoverability of input tax on costs associated with a company's taxable supplies, but also associated with a benefit supplied without charge to a third party	Jul 17 4.4.11
CJEU (A-G) (Case C-26/16): <i>Santogal M-Comércio e Reparação de Automóveis Lda v Autoridade Tributária e Aduaneira</i>	A-G considers rules for exemption of new means of transport	Apr 17 4.3.3
CJEU (A-G) (Case C-326/15): <i>DNB</i>	A-G gives detailed opinion on various	Jul 17 4.4.8

<i>Banka AS</i>	aspects of cost sharing exemption	
CJEU (A-G) (Case C-605/15): <i>Minister Finansów v Aviva Towarzystwo Ubezpieczeń na Życie S.A. w Warszawie</i>	A-G gives detailed opinion on various aspects of cost sharing exemption	Jul 17 4.4.8
CJEU (A-G) (Case C-616/15): <i>Commission v Germany</i>	A-G gives detailed opinion on various aspects of cost sharing exemption	Jul 17 4.4.8
CJEU (Case C-101/16): <i>SC Paper Consult SRL v Directia Regionala a Finantelor Publice Cluj-Napoca and Administratia Judeteana a Finantelor Publice Bistrita Nasaud</i>	Romanian rules denying input tax absolutely where trader had failed to check current validity of supplier's registration went beyond what the PVD allowed	Jan 18 4.4.3
CJEU (Case C-132/16): <i>Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia v 'Iberdrola Inmobiliaria Real Estate Investments' EOOD</i>	Input tax deductible on expenditure essential for making taxable supplies, even if a third party benefited as well without making a payment	Oct 17 4.4.2
CJEU (Case C-164/16): <i>HMRC v Mercedes-Benz Financial Services UK Ltd</i>	Contract in which customer would make a balanced decision to take ownership or not should be treated as leasing/services, not HP/goods.	Jan 18 2.12.1
CJEU (Case C-21/16): <i>Euro Tyre BV v Autoridade Tributária e Aduaneira</i>	Despatches satisfied substantive conditions for exemption, even if recipient was not registered as international operator in Spain	Apr 17 4.3.2
CJEU (Case C-217/15 and C-350/15): <i>Re Orsi and another</i>	Double jeopardy did not apply where civil penalties were levied on a company and its owners were prosecuted	Jul 17 4.4.7
CJEU (Case C-254/16): <i>Glencore Agriculture Hungary Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság</i>	Hungarian rules denying interest on late repayment of VAT were contrary to principles of neutrality	Oct 17 4.4.4
CJEU (Case C-26/16): <i>Santogal M-Comércio e Reparação de Automóveis Lda v Autoridade Tributária e Aduaneira</i>	Spanish rules on new means of transport did not comply with PVD	Jul 17 4.3.3
CJEU (Case C-262/16): <i>Shields & Son v HMRC</i>	UK could not exclude farmers from agricultural flat rate scheme on grounds that they benefited by over £3,000	Jan 18 6.2.1
CJEU (Case C-273/16): <i>Agenzia delle Entrate v Federal Express Europe Inc</i>	Exemption for import transport services could not be restricted to VATable imports	Jan 18 4.4.4
CJEU (Case C-274/15): <i>Commission v Luxembourg</i>	Luxembourg's rules on cost-sharing were too lax and did not comply with the PVD	Jul 17 4.4.8

CJEU (Case C-28/16): <i>Magyar Villamos Művek Zrt. (MVM) v Nemzeti Adó- és Vámhivatal Fellebviteli Igazgatósága</i>	Holding company that did not charge subsidiaries for management services was not entitled to claim related input tax	Apr 17 5.1.1
CJEU (Case C-288/16): <i>'L.C.' IK v Valsts ienemumu dienests</i>	Subcontracted export transport did not have direct enough link to qualify for exemption with credit	Oct 17 4.4.5
CJEU (Case C-298/16): <i>Ispas and other v Directia Generala a Finantelor Publice Cluj</i>	Defendant must be given access to information that was the basis of authorities' action against him	Jan 18 4.4.5
CJEU (Case C-305/16): <i>Avon Cosmetics Ltd v HMRC</i>	UK rules in Sch.6 para.2 did not contravene PVD or EU principles in relation to input tax incurred in demonstrating cosmetics	Jan 18 2.6.1
CJEU (Case C-308/16): <i>Kozuba Premium Selection sp. z o.o. v Dyrektor Izby Skarbowej w Warszawie</i>	Polish rules on what constitutes a "new" building considered	Jan 18 4.4.6
CJEU (Case C-326/15): <i>DNB Banka AS v Valsts ienemumu dienests</i>	Exemption for independent groups of persons was restricted to businesses exempt under art.132	Oct 17 4.4.3
CJEU (Case C-33/16): <i>A Oy v Veronsaajien oikeudenvalvontayksikkö</i>	Exemption for providing services for direct needs of ocean-going vessel applied all down the supply chain	Jul 17 4.4.9
CJEU (Case C-344/15): <i>National Roads Authority v The Revenue Commissioners</i>	Public authority operating toll roads was not in direct competition with businesses operating different roads, so distortion would not arise	Apr 17 2.1.1
CJEU (Case C-36/16): <i>Minister Finansow v Posnania Investment SA</i>	Transfer of property to local authority in settlement of tax arrears was not a supply for consideration	Jul 17 4.4.10
CJEU (Case C-37/16): <i>Minister Finansów v Stowarzyszenie Artystów Wykonawców Utworów Muzycznych i Słowno-Muzycznych SAWP</i>	Statutory levy on recording media was not consideration for any supply	Apr 17 4.4.2
CJEU (Case C-374/16 and C-375/16): <i>Geissel v Finanzamt Neuss; Finanzamt Bergisch Gladbach v Butin</i>	German rules requiring tax invoice to show place where economic activity was carried on went beyond what PVD allowed	Jan 18 4.4.7
CJEU (Case C-38/16): <i>Compass Contract Services Ltd v HMRC</i>	CJEU did not regard UK's different dates for capping output tax and input tax to be in breach of EU law	Jul 17 6.4.3
CJEU (Case C-404/16): <i>Lombard Ingtatlan Lízing Zrt. v Nemzeti Adó- és Vámhivatal Fellebviteli Igazgatóság</i>	Hungary was wrong to regard cancellation of HP leases as "non-payment" rather than "cancellation of supply"	Jan 18 4.4.9
CJEU (Case C-42/17): <i>Re M.A.S. and</i>	Italian limitation periods for	Jan 18 4.4.8

<i>another</i>	prosecuting VAT fraud considered	
CJEU (Case C-441/16): <i>SMS Group GmbH v Directia Generala Regionala a Finantelor Publice Bucuresti</i>	8 th Directive claim could not be refused where trader's economic intention was frustrated by events	Jan 18 4.5.1
CJEU (Case C-46/16): <i>Valsts ienemumu dienests v 'LS Customs Services'</i>	Valuation rules considered for import arising on breach of transit procedure	Jan 18 4.3.1
CJEU (Case C-471/15): <i>Sjelle Autogenbrug I/S v Skatteministeriet</i>	Cars bought for breaking up into spare parts were within the scope of the second hand margin scheme	Apr 17 2.10.1
CJEU (Case C-493/15): <i>Agenzia delle Entrate v Identi</i>	Italy was not in breach of EU regulations where VAT debts were written off in bankruptcy	Apr 17 4.4.3
CJEU (Case C-499/16): <i>AZ v Minister Finansow</i>	Polish rules for lower-rating "fresh food" considered	Jan 18 4.4.10
CJEU (Case C-507/16): <i>Entertainment Bulgaria System EOOD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika', Sofia</i>	Treatment of reverse charges where the trader made no domestic supplies	Jan 18 4.4.11
CJEU (Case C-534/16): <i>Finančné riaditeľstvo Slovenskej republiky v BB construct s. r. o.</i>	Requirement to deposit security was in principle within the measures a member state could introduce	Jan 18 4.4.12
CJEU (Case C-552/16): <i>Wind Inovation I' EOOD (in liquidation) v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' – Sofia</i>	Deregistration charge could not apply to trader whose economic activity continued	Jan 18 4.4.13
CJEU (Case C-571/15): <i>Wallenborn Transports SA v Hauptzollamt Gießen</i>	Breach of Community Transit procedures in free zone did not trigger a VAT tax point, as long as the goods did not enter free circulation	Jul 17 4.3.2
CJEU (Case C-573/15): <i>Etat belge v Oxygure Belgium SA</i>	Oxygen compressors did not qualify for lower rate in Belgium, even though oxygen tanks did	Apr 17 4.4.4
CJEU (Case C-592/15): <i>HMRC v British Film Institute</i>	Cultural services exemption was not sufficiently certain to have direct effect	Apr 17 2.3.1
CJEU (Case C-605/15): <i>Minister Finansów v Aviva Towarzystwo Ubezpieczeń na Życie S.A. w Warszawie</i>	Exemption for independent groups of persons was restricted to businesses exempt under art.132	Oct 17 4.4.3
CJEU (Case C-616/15): <i>Commission v Germany</i>	Germany's rules on independent groups were too restrictive: not possible to limit to one sector	Oct 17 4.4.3
CJEU (Case C-633/15): <i>Ealing London Borough Council v HMRC</i>	CJEU holds UK rules excluding public bodies from sporting services	Oct 17 2.3.5

	exemption do not comply with PVD	
CJEU (Case C-699/15): <i>HMRC v Brockenhurst College</i>	CJEU holds that meals in training restaurant were sufficiently closely related to education to qualify for exemption	Jul 17 2.3.4
CJEU (Case C-90/16): <i>English Bridge Union Ltd v HMRC</i>	Sport has to have a significant physical element for PVD exemption	Jan 18 2.3.4
CJEU (Reference) (Case C-499/16): <i>AZ v Minister Finansów</i>	Questions about fiscal neutrality and lower rate for food with short or long shelf life	Apr 17 4.4.5
CJEU (Reference) (Case C-500/16): <i>Caterpillar Financial Services Poland sp. z o.o. v Dyrektor Izby Skarbowej w Warszawie</i>	Questions about effectiveness of rights where delay by authorities meant trader was out of time to claim a repayment	Apr 17 4.4.6

5 Other European material

<i>Commission Report, 8 September 2017</i>	Commission position paper on future customs arrangements after Brexit	Oct 17 4.3.1
<i>Directive 2017/2455/EU</i>	In 2019, MOSS rules will have threshold of €10,000, and in 2021, MOSS will extend to distance sales of goods	Jan 18 4.4.1
ec.europa.eu/info/law/better-regulation/initiatives/com-2017-783_en	Commission proposes making minimum standard rate of 15% permanent	Jan 18 4.4.1
ec.europa.eu/taxation_customs/business/vat/vat-cross-border-rulings-cbr_en	Cross-border rulings pilot further extended to 30 September 2018	Jul 17 4.4.6
ec.europa.eu/taxation_customs/consultations-get-involved/tax-consultations/public-consultation-functioning-administrative-cooperation-and-fight-against-fraud-field-vat_en	Consultation on updating the rules governing administrative co-operation in tackling cross-border VAT fraud in the EU	Apr 17 4.4.1
ec.europa.eu/taxation_customs/node/1031_en	Report on improved cooperation between member states on tax and VAT collection	Jan 18 4.4.1
europa.eu/rapid/press-release_IP-17-3443_en.htm	Commission proposes “reboot” of VAT system: major changes to international trade	Jan 18 4.4.1
europa.eu/rapid/press-release_IP-17-4946_en.pdf	Commission launches tools to combat VAT fraud	Jan 18 4.4.1
http://ec.europa.eu/competition/antitrust/sector_inquiries_e_commerce.html	Commission published report on e-commerce sector	Jul 17 4.4.3
http://www.consilium.europa.eu/en/pr	In 2019, MOSS rules will have	Jan 18 4.4.1

ess/press-releases/2017/12/05/vat-on-electronic-commerce-new-rules-adopted/	threshold of €10,000, and in 2021, MOSS will extend to distance sales of goods	
http://www.europarl.europa.eu/sides/getDoc.do?type=COMPARL&reference=PE-604.735&format=PDF&language=EN&secondRef=01	Commission proposals for new VAT rules for digital marketplace	Jul 17 4.4.4
<i>Implementing Regulation 2017/2454/EU</i>	Commission launches tools to combat VAT fraud	Jan 18 4.4.1
<i>Implementing Regulation 2017/2459/EU</i>	Reduced evidence required for MOSS traders with sales below €100,000	Jan 18 4.4.1
www.consilium.europa.eu/en/press/press-releases/2017/04/25-new-rules-to-protect-eu-finances/	Council directive on protection of the financial interests of the EU	Jul 17 4.4.1
www.consilium.europa.eu/en/press/press-releases/2017/10/12-eppo-20-ms-confirms	New European Public Prosecutor's Office established	Jan 18 4.4.1
www.europarl.europa.eu/news/en/news-room/20170502IPR73133/meps-vote-to-lower-vat-on-e-books-aligning-them-with-printed-books	EU Parliament recommends allowing e-books to qualify for lower rate	Jul 17 4.4.2
www.europarl.europa.eu/news/en/press-room/20170928IPR84903/eu-public-prosecutor-to-fight-financial-fraud	European public prosecutor to fight fraud against EU funds	Oct 17 4.4.1
www.europarl.europa.eu/sides/getDoc.do?type=COMPARL&reference=PE-604.736&format=PDF&language=EN&secondRef=01	Proposal to extend MOSS to distance sales of goods	Jul 17 4.4.5
www.oecd.org/tax/consumption/oecd-delivers-implementation-guidance-for-collection-of-value-added-taxes-on-cross-border-sales.htm	OECD guidance on implementing international standards for the VAT treatment of cross-border trade in services and intangibles	Jan 18 4.4.2

6 Case law: Supreme Court

Supreme Court: <i>BPP Holdings Ltd v HMRC</i>	FTT decision to bar HMRC from proceedings confirmed as appropriate	Oct 17 6.8.3
Supreme Court: <i>HMRC v Investment Trust Companies</i>	Supreme Court ruling suggests it is very unlikely that customers can claim overpaid VAT directly from HMRC	Jul 17 6.4.1
Supreme Court: <i>Jetivia SA and another v Bilta (UK) Ltd and others</i>	Directors of company that engaged in MTIC fraud could not avoid liability to the liquidator	Apr 17 6.9.10
Supreme Court: <i>Littlewoods Ltd and others v HMRC</i>	Claim for compound interest on VAT repayment rejected; simple interest	Jan 18 6.4.1

	was “adequate compensation”	
Supreme Court: <i>Volkswagen Financial Services (UK) Ltd v HMRC</i>	FTT was correct to choose between HMRC’s proposed PESH and the company’s proposal, rather than suggesting an intermediate solution of its own invention	Jul 17 5.3.1

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Associated Newspapers Ltd v HMRC</i>	Upper Tribunal’s decisions upheld on gifts of vouchers: no output tax under SI 1993/1507, and input tax in principle deductible as overhead, but no input tax on vouchers issued by retailer	Apr 17 2.12.1
Court of Appeal: <i>CCA Distribution Ltd (in administration) v HMRC</i>	Decision to remit MTIC case to FTT was flawed by overall still correct	Jan 18 5.8.2
Court of Appeal: <i>Colaingrove Ltd v HMRC</i>	Supply of unmetered electricity in caravan did not qualify for lower rate because compound supplies of this kind were not mentioned in Sch.7A	Jul 17 2.5.1
Court of Appeal: <i>Cunningham (trading as Urban Developments) v Buckley and another</i>	In a commercial dispute, CA confirms that builder was correct to charge standard rate in absence of documentation to show lower rate applied	Jul 17 3.3.2
Court of Appeal: <i>HMRC v Citybank NA and another</i>	HMRC did not need to restate their cases to plead dishonesty when <i>Kittel</i> “means of knowledge” was alleged	Jan 18 5.8.3
Court of Appeal: <i>ING Intermediate Holdings Ltd v HMRC</i>	Bank’s “free banking” involved consideration in barter and was exempt	Jan 18 5.3.1
Court of Appeal: <i>Iveco Ltd v HMRC</i>	<i>Fleming</i> claim made in 2011 could not take advantage of reg.38 not having a time limit	Jan 18 6.4.2
Court of Appeal: <i>R v Chada and others</i>	Appeal against sentence for involvement in VAT fraud dismissed	Apr 17 6.9.8
Court of Appeal: <i>SAE Education Ltd v HMRC</i>	“College of a university” route to eligible body status severely restricted	Oct 17 2.3.3
Court of Session: <i>HMRC v Findmypast Ltd</i>	Customer payments for “pay as you go credits” did not trigger a tax point, even though they were not “face value vouchers”	Oct 17 2.12.3

8 Case law: High Court/Upper Tribunal

High Court: <i>Ahmed v Swedish Economic Crime Authority</i>	Extradition to Sweden in relation to VAT fraud prosecution confirmed	Apr 17 6.9.9
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High Court: <i>Bilta (UK) Ltd (in liquidation) and others v SVS Securities plc and others</i>	Pre-trial procedures in relation to emissions trading fraud case	Apr 17 6.9.10
High Court: <i>R (Newcastle United Football Club Ltd and others) v HMRC</i>	Search and seizure warrants held to be lawful	Jan 18 6.9.9
High Court: <i>Raithatha (as liquidator of Halal Monitoring Committee Ltd) v Baig and others</i>	Liquidator entitled to sue directors for VAT losses through failure to collect from customers	Jan 18 6.9.10
High Court: <i>United Biscuits (Pension Trustees) Ltd and another v HMRC</i>	Direct claim for VAT paid on investment management fees by pension trustees failed	Jan 18 6.4.3
High Court: <i>Vieira v HMRC</i>	Statutory demand and bankruptcy considered	Jul 17 6.9.3
Upper Tribunal: <i>AC (Wholesale) Ltd v HMRC</i>	<i>Kittel</i> conditions considered: FTT had not erred in dismissing trader's appeal	Jul 17 5.8.2
Upper Tribunal: <i>Adecco UK Ltd and others v HMRC</i>	Full consideration paid by clients for temp workers was subject to VAT	Apr 17 2.9.1
Upper Tribunal: <i>Akester v HMRC</i>	DIY claim remitted to FTT for reconsideration	Jan 18 3.4.1
Upper Tribunal: <i>Blue Chip Hotels Ltd v HMRC</i>	Hiring of room with licence for civil wedding ceremonies was more than "bare land", so it was taxable	Jul 17 3.1.1
Upper Tribunal: <i>BTS Specialised Equipment Ltd (in liquidation) and another v HMRC</i>	<i>Kittel</i> conditions considered: FTT had not erred in dismissing trader's appeal	Jul 17 5.8.3
Upper Tribunal: <i>Butt v HMRC</i>	S.61 assessment of MTIC penalty on director confirmed by UT	Oct 17 6.8.2
Upper Tribunal: <i>Coin-a-Drink Ltd v HMRC</i>	Company fails to persuade UT that a VAT repayment was not subject to direct tax as a profit	Jul 17 6.4.4
Upper Tribunal: <i>Gala 1 Ltd v HMRC</i>	Only representative member could claim repayment of overpaid VAT; claim by subsidiary was not valid	Apr 17 6.1.1
Upper Tribunal: <i>HMRC v Balhousie Holdings Ltd</i>	Sale and leaseback of RRP property triggered Sch.10 clawback charge	Jan 18 3.1.1
Upper Tribunal: <i>HMRC v Boyce t/a Glenwood</i>	FTT had erred in concluding that "grey market trader" could not reasonably obtain compliant purchase invoices: HMRC's appeal allowed	Jul 17 5.8.4
Upper Tribunal: <i>HMRC v Coinstar Ltd</i>	FTT had not erred in deciding that a "coin counting machine" was providing an exempt financial service rather than a taxable one	Jul 17 2.3.1
Upper Tribunal: <i>HMRC v Elbrook</i>	Hardship application considered: FTT	Jul 17 6.8.4

<i>(Cash & Carry) Ltd</i>	had not erred in granting relief to taxpayer	
Upper Tribunal: <i>HMRC v J3 Building Solutions Ltd</i>	UT explains meaning of Sch. Group 5 Notes 16 and 18: requirement for complete demolition applied where the project was “alteration or reconstruction”	Jul 17 3.3.1
Upper Tribunal: <i>HMRC v Jenkin and Son Ltd</i>	Rental of static caravans, separate from the site on which they stood, qualified for zero-rating: it was a supply of caravan, not accommodation	Jul 17 3.1.2
Upper Tribunal: <i>HMRC v K E Entertainments Ltd</i>	Company was entitled to treat recalculation of bingo charges as within reg.38 as alternative to s.80	Oct 17 2.6.2
Upper Tribunal: <i>HMRC v LIFE Services Ltd</i>	UT holds that company did not qualify for welfare exemption, subject to UT decision in another case on fiscal neutrality	Jan 18 2.3.3
Upper Tribunal: <i>HMRC v Metropolitan International Schools Ltd</i>	UT holds that distance learning courses were standard rated education, not zero-rated books	Jan 18 2.8.1
Upper Tribunal: <i>HMRC v Praesto Consulting UK Ltd</i>	Legal fees were incurred by director as individual, not by company for purposes of business	Jan 18 5.2.1
Upper Tribunal: <i>HMRC v SDI (Brook EU) Ltd; Sportsdirect.com Retail Ltd</i>	Dispute about whether HMRC had made an appealable decision in letter about distance selling rules	Oct 17 6.8.5
Upper Tribunal: <i>HMRC v TGH (Commercial) Ltd</i>	HMRC could not insist on an Upper Tribunal hearing where the taxpayer had withdrawn from the case	Apr 17 6.8.5
Upper Tribunal: <i>HMRC v Wheels Private Hire</i>	Taxi firm made separate supplies of car hire and insurance to drivers	Apr 17 2.8.1
Upper Tribunal: <i>HMRC v Languard New Homes Ltd; MacPherson v HMRC</i>	Clarification of zero-rating of converted part-residential property after conflicting FTT decisions	Oct 17 3.3.2
Upper Tribunal: <i>HMRC v Sibcas Ltd</i>	Portakabins were “immovable property” and rent was exempt	Oct 17 3.1.1
Upper Tribunal: <i>HMRC v Temple Finance Ltd and another</i>	FTT was entitled to find most of HMRC’s arguments about transfer pricing between group companies invalid, and also strike out standard method override	Oct 17 2.6.1
Upper Tribunal: <i>Kelly and another (trading as Ludbrook Manor Partnership) v HMRC</i>	Recharged expenditure had been “consumed” by predecessor business and gave no right of recovery to successor	Oct 17 5.2.1

Upper Tribunal: <i>M J Hickey Plant Hire and Contracts Ltd v HMRC</i>	Systematic reversing error was eligible for favourable “delayed tax” penalty calculation even with “deliberate behaviour”	Oct 17 6.8.2
Upper Tribunal: <i>National Car Parks Ltd v HMRC</i>	“Voluntary overpayments” by customers using pay and display machines were part of taxable consideration for supply of parking	Jul 17 2.1.1
Upper Tribunal: <i>NHS Greater Glasgow and Clyde Health Board v HMRC</i>	FTT decision to refuse repayment claim by health board was upheld	Apr 17 6.4.1
Upper Tribunal: <i>Oak Tree Motor Homes Ltd v HMRC</i>	FTT had not erred in deciding that motor homes were not “caravans”	Apr 17 2.4.1
Upper Tribunal: <i>R (on the application of Raymond Clarke and others) v HMRC</i>	Claimants in group action about treatment of care homes denied judicial review of HMRC decisions	Jan 18 2.3.2
Upper Tribunal: <i>Rasul v HMRC</i>	Rules on “knowledge sufficient for assessment” considered in detail: assessment was in time	Oct 17 6.7.2
Upper Tribunal: <i>Robinson v HMRC</i>	Trader could not overturn HMRC decision to refuse to accept alternative evidence of input tax deduction	Jan 18 5.8.4
Upper Tribunal: <i>Scandico Ltd v HMRC</i>	Despite flaws in FTT’s decision, company could not overturn HMRC refusal to accept alternative evidence for input tax deduction	Jan 18 5.8.1
Upper Tribunal: <i>Shields & Son v HMRC</i>	Farmers’ appeal on exclusion from FRS formally allowed after CJEU ruling	Jan 18 6.2.1
Upper Tribunal: <i>Swanfield Ltd and others v HMRC</i>	Trader is entitled to allocate current payments to current liabilities in order to reduce surcharges; case remitted to FTT to consider consequences	Apr 17 6.8.1
Upper Tribunal: <i>Synectiv Ltd v HMRC</i>	MTIC case remitted to FTT for rehearing	Apr 17 5.8.2
Upper Tribunal: <i>Taylor Wimpey plc v HMRC</i>	Upper Tribunal sets out principles for historic repayment claim in relation to input tax subject to “builder’s block”	Apr 17 6.4.2
Upper Tribunal: <i>U-Drive Ltd and others v HMRC</i>	Car hire company did not receive services from garages when it paid for third party vehicles to be repaired	Apr 17 5.2.1
Upper Tribunal: <i>Westminster Trading Ltd and others v HMRC</i>	FTT had not acted unreasonably in refusing an adjournment in a MTIC case	Apr 17 6.8.5

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC05554): <i>Doran Bros (London) Ltd</i>	Company payment to advisers for tax avoidance scheme qualified for input tax deduction	Apr 17 5.6.1
First-Tier Tribunal (TC05555): <i>Wheels Common Investment Fund Trustees Ltd and others</i>	Trader allowed to change grounds of appeal – different legal argument did not fundamentally change the nature of the claim	Apr 17 6.8.4
First-Tier Tribunal (TC05559): <i>Shafiq Rehman</i>	Company’s dishonesty penalty was validly allocated to director	Apr 17 6.8.2
First-Tier Tribunal (TC05560): <i>Linwest Ltd</i>	Appeal against security notice rejected	Apr 17 6.9.11
First-Tier Tribunal (TC05561): <i>Stephen McPartlin Plumbing & Central Heating Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05567): <i>Turner Electrical & Alarm Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05571): <i>Nigel Williams</i>	Retrospective planning permission could not validate zero-rating of construction	Apr 17 3.3.1
First-Tier Tribunal (TC05573): <i>Assista Consulting (UK) Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05576): <i>Cottingham Park Lodges Ltd</i>	Taxpayer’s apportionment of income from caravans and pitch rentals was fair; pitch on its own was VATable	Apr 17 2.8.2
First-Tier Tribunal (TC05578): <i>Francis Anthony White</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05579): <i>Morrella Ltd</i>	Extrapolation in assessment was “to best judgement”	Apr 17 6.7.2
First-Tier Tribunal (TC05587): <i>Link Distribution (UK) Ltd</i>	Trader succeeds in 30 of 32 deals in missing trader case – similar to other deals where no fraud alleged, so no “means of knowledge”	Apr 17 5.8.2
First-Tier Tribunal (TC05589): <i>Dharex Ltd</i>	Penalty for failing to point out inadequate assessment upheld	Apr 17 6.8.2
First-Tier Tribunal (TC05591): <i>Anthony Treanor; Mrs Philippa Treanor</i>	Condition was prohibition on separate use or disposal, so DIY claim refused	Apr 17 3.4.1
First-Tier Tribunal (TC05598): <i>Gravel Road Records Ltd</i>	HMRC were wrong to deregister a company that never made any supplies: it was in business	Apr 17 6.2.2
First-Tier Tribunal (TC05604): <i>Branded Garden Products Ltd</i>	HMRC were entitled to decide that edible flowers were not “food”	Apr 17 2.4.2
First-Tier Tribunal (TC05607):	Surcharge appeal dismissed	Apr 17 6.8.1

<i>Fashionizer Ltd</i>		
First-Tier Tribunal (TC05608): <i>Hortus Blackheath Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05610): <i>XG Concept Ltd</i>	Appeal struck out for failure to engage with process	Apr 17 6.8.6
First-Tier Tribunal (TC05611): <i>Avalaya.com Partnership</i>	Receipts for Amazon sales were repayment of a loan to the supplier, not proceeds of sale in hands of recipient	Apr 17 2.9.2
First-Tier Tribunal (TC05612): <i>Taylor Construction Ltd</i>	Company's failure to respond to letters lost it the benefit of 100% mitigation of late registration penalty	Apr 17 6.8.2
First-Tier Tribunal (TC05613): <i>JTS Plumbing & Mechanical Services Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05617): <i>Arthur Edwyn Turner t/a Wicked Wang Promotions</i>	Administrative mess in dispute about whether a business was registrable and could recover input tax	Apr 17 6.2.2
First-Tier Tribunal (TC05619): <i>Tarn-Pure AG Ltd</i>	Repayment supplement not due as HMRC had issued internal instruction to pay within the 30 days allowed	Apr 17 6.4.3
First-Tier Tribunal (TC05621): <i>Jason Campbell</i>	Condition was prohibition on separate use or disposal, so DIY claim refused	Apr 17 3.4.1
First-Tier Tribunal (TC05622): <i>Terence Patrick Brady</i>	Payment by owner of company to liquidator was a refund of rent, not a legal claim outside the scope of VAT	Apr 17 2.7.1
First-Tier Tribunal (TC05624): <i>Master Wishmakers Ltd</i>	Retrospective planning permission could not validate zero-rating of construction	Apr 17 3.3.1
First-Tier Tribunal (TC05626): <i>Richard Swindell</i>	Condition was prohibition on separate use or disposal, so DIY claim refused	Apr 17 3.4.1
First-Tier Tribunal (TC05634): <i>Marriott Rewards LLC and another</i>	Hotel rewards points scheme considered: redemption payments not land related after 1 January 2010, but US company did receive a supply	Apr 17 5.2.2
First-Tier Tribunal (TC05636): <i>Grange Shipping Ltd</i>	Import agent did not qualify for any special relief from import duty paid on behalf of insolvent customer	Apr 17 4.3.5
First-Tier Tribunal (TC05639): <i>University of Newcastle Upon Tyne</i>	Student recruitment fees were fully subject to reverse charge from 1 January 2010, with no input tax recovery	Apr 17 4.2.1
First-Tier Tribunal (TC05643): <i>Marsh (Bolton) Ltd and others</i>	FTT considers lawfulness of road fuel input tax regulations, and concludes that HMRC are entitled to insist on retention of VAT invoices	Apr 17 5.8.1

First-Tier Tribunal (TC05648): <i>JTC Environmental Ltd</i>	Application to appeal out of time refused	Apr 17 6.8.3
First-Tier Tribunal (TC05649): <i>M & M Management Ltd</i>	Temporary importation did not satisfy conditions for “samples relief”	Apr 17 4.3.4
First-Tier Tribunal (TC05654): <i>Promo International Ltd</i>	Substantial errors committed by company’s accountant were “careless” rather than deliberate from the company’s point of view; could be suspended	Apr 17 6.8.2
First-Tier Tribunal (TC05661): <i>Chun Wah Lok</i>	Extrapolation in assessment was “to best judgement”	Apr 17 6.7.3
First-Tier Tribunal (TC05663): <i>Mohamed El-Baghdadi</i>	Furnished holiday letting was subject to output tax	Apr 17 3.1.1
First-Tier Tribunal (TC05670): <i>Fogarty (Filled Products) Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05671): <i>Gullane Golf Club</i>	Failure to appeal refusal of <i>Bridport</i> claim meant that claim failed	Apr 17 6.8.3
First-Tier Tribunal (TC05672): <i>MOC (Scotland) Ltd</i>	HMRC administrative muddle, combined with other difficulties, constituted reasonable excuse for surcharge	Apr 17 6.8.1
First-Tier Tribunal (TC05681): <i>Anthony Mullan and others</i>	Northern Ireland car dealer held to have means of knowledge in relation to cars sold to missing traders	Apr 17 5.8.2
First-Tier Tribunal (TC05687): <i>James Redman</i>	Condition was prohibition on separate use or disposal, so DIY claim refused	Apr 17 3.4.1
First-Tier Tribunal (TC05689): <i>The Baker Street Kitchen</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05690): <i>Keith Allen</i>	Trader produced no evidence to displace best judgement assessments	Apr 17 6.7.4
First-Tier Tribunal (TC05691): <i>Deezer Ltd</i>	Business had been acquired as a going concern so was registrable from the outset	Apr 17 6.2.1
First-Tier Tribunal (TC05693): <i>Anthony Mullan and others</i>	Northern Ireland car dealer held not to satisfy zero rating conditions for sales to Irish customers	Apr 17 5.8.2
First-Tier Tribunal (TC05694): <i>Quitie Ltd</i>	Satisfaction of planning conditions only to be considered when building completed: zero rating allowed	Apr 17 3.3.2
First-Tier Tribunal (TC05695): <i>Right International Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05701): <i>Composite Technologies Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05702): <i>Nicholas Gayle t/a Photogen Promo</i>	Individual who had attempted to register for VAT five times was not	Apr 17 6.2.2

<i>Music Adverts Ltd</i>	entitled to registration of a company; penalty was confirmed	
First-Tier Tribunal (TC05704): <i>Philip Hargreaves</i>	DIY claim refused where VAT wrongly charged by builders	Apr 17 3.4.1
First-Tier Tribunal (TC05707): <i>Hilden Park LLP</i>	Case management directions in case about VAT avoidance arrangements	Apr 17 6.8.5
First-Tier Tribunal (TC05713): <i>The Royal Bank of Scotland Group plc</i>	Assessment was issued within 12 months of HMRC having sufficient information to justify its issue	Apr 17 6.7.1
First-Tier Tribunal (TC05717): <i>Hylton Hill</i>	It was trader's responsibility to notice that the flat rates had changed	Jul 17 6.3.1
First-Tier Tribunal (TC05719): <i>Balti Hut (Gloucester) Ltd and another</i>	Determination of exact amounts subject to estimated assessment	Jul 17 6.7.1
First-Tier Tribunal (TC05722): <i>Redwood Birkhill Ltd</i>	Company combining purchasing power of publicans to obtain better terms was liable to output tax on a supply to the publicans	Jul 17 2.7.1
First-Tier Tribunal (TC05726): <i>Stoke by Nayland Golf and Leisure Ltd</i>	Not-for-profit club was run independently of commercial club from which it was hived off, so it was not subject to commercial influence	Jul 17 2.3.7
First-Tier Tribunal (TC05731): <i>Oxfordshire Masters Golf Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05743): <i>Open Safety Equipment Ltd</i>	Misunderstandings of export rules meant output tax was probably not due, but input tax claims were not justified	Jul 17 4.3.1
First-Tier Tribunal (TC05806): <i>JDI International Leasing Ltd</i>	13 th Directive claim was correctly refused where company supplied purchased goods to an associate without charging for the lease	Jul 17 4.5.1
First-Tier Tribunal (TC05811): <i>Little Rascals Pets Ltd</i>	Puppies bought from unregistered breeders were not "used", so could not be sold under the margin scheme	Jul 17 2.10.1
First-Tier Tribunal (TC05813): <i>Ellon Car Clinic Ltd</i>	Amounts recharged for MOT tests qualified for disbursement treatment in spite of not fulfilling conditions in Notice 700	Jul 17 2.2.1
First-Tier Tribunal (TC05820): <i>Fio's Cash and Carry Ltd</i>	Discussion of "best judgement" in relation to assessment	Jul 17 6.7.2
First-Tier Tribunal (TC05823): <i>Plant Force (Leeds) Ltd</i>	Director was held not to have acted dishonestly, on balance of probabilities, so appeal against s.61 notice allowed	Jul 17 6.8.2
First-Tier Tribunal (TC05839): <i>Dance</i>	Belated notification penalty	Jul 17 6.8.2

<i>with Mr D Ltd</i>	considered and confirmed	
First-Tier Tribunal (TC05845): <i>Morgun Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05850): <i>Botleigh Grange Hotels Ltd</i>	Procedural dispute about additional documents and adjournment	Jul 17 6.8.3
First-Tier Tribunal (TC05852): <i>Anglian Water Services Ltd</i>	Unjust enrichment prevented repayment claim by water company that had made charges subject to regulatory cap	Jul 17 6.4.2
First-Tier Tribunal (TC05854): <i>Silvergate Support Services Ltd</i>	Paying more than centrally issued assessments was not enough to notify inadequacy of those assessments: penalties confirmed	Jul 17 6.8.2
First-Tier Tribunal (TC05867): <i>Oval Estates (Bath) Ltd</i>	Inter-company transactions between builder and developer were not entered into dishonestly, so <i>Kittel</i> did not apply	Jul 17 5.8.1
First-Tier Tribunal (TC05874): <i>J & B Hopkins Ltd</i>	Sub-contractor involved in constructing relevant charitable purpose building was liable for output tax, even though main contractor could have recovered it	Jul 17 3.3.3
First-Tier Tribunal (TC05876): <i>Total Façade Solutions Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05877): <i>DM Specialist Joinery Ltd</i>	Default surcharge appeal partially successful	Jul 17 6.8.1
First-Tier Tribunal (TC05878): <i>Dentech Dental (Materials and Equipment) Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05888): <i>Paypoint Collections Ltd and another</i>	Companies assisting with payments by consumers to utility companies were making taxable supplies: they transmitted information that enabled other people to transfer money	Jul 17 2.3.2
First-Tier Tribunal (TC05891): <i>Graham and Christine Belcher</i>	Husband and wife ran separate businesses for VAT in spite of filing self assessment tax returns as a partnership	Jul 17 6.2.1
First-Tier Tribunal (TC05894): <i>Jestic Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05895): <i>La Belle Vie Ltd</i>	Discussion of “best judgement” in relation to assessment	Jul 17 6.7.2
First-Tier Tribunal (TC05902): <i>RT Coopers Solicitors</i>	Default surcharge appeal dismissed, but s.63 penalties discharged	Jul 17 6.8.1
First-Tier Tribunal (TC05907): <i>ABSS</i>	Default surcharge appeal allowed in	Jul 17 6.8.1

<i>Consulting Services Ltd</i>	part	
First-Tier Tribunal (TC05910): <i>Ahmed Rasouli</i>	Dispute about registration date after trade was transferred as a going concern	Jul 17 6.2.2
First-Tier Tribunal (TC05926): <i>Lowcost Holidays Ltd t/a Lowcost Beds</i>	Hotel booking website appeared to be acting as agent, not as principal, so was not subject to TOMS	Jul 17 2.9.1
First-Tier Tribunal (TC05935): <i>Michael Llamas and another</i>	Best judgement assessments confirmed, but mitigation of penalty increased	Jul 17 6.7.2
First-Tier Tribunal (TC05944): <i>Havenridge (Stevenage) Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05945): <i>Finlayson Media Communications Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05946): <i>The Learning Centre (Romford) Ltd</i>	Company qualified for exemption of welfare services in spite of not being state regulated, because a similar company would have had to be regulated in Scotland or Northern Ireland	Jul 17 2.3.6
First-Tier Tribunal (TC05952): <i>Stuart Browne t/a Sound Solutions</i>	Application to appeal out of time refused	Jul 17 6.8.5
First-Tier Tribunal (TC05955): <i>Yunus Oomerjee</i>	Paying inadequate central assessments met the definition of dishonesty	Oct 17 6.8.2
First-Tier Tribunal (TC05957): <i>Ashworth Trading</i>	Care home was not directly involved in purchase of adjustable beds, so they qualified for zero-rating	Oct 17 2.4.2
First-Tier Tribunal (TC05962): <i>Award Drinks Ltd (in liquidation)</i>	Costs awarded to HMRC; application by taxpayer refused	Oct 17 6.8.5
First-Tier Tribunal (TC05966): <i>Loughborough Students Union</i>	Students' union did not have educational aims required for exemption	Oct 17 2.3.2
First-Tier Tribunal (TC05968): <i>Bradley Saul</i>	Surcharge appeal: solicitor's word accepted that she had submitted return online before midnight, in spite of timing on HMRC's computer	Oct 17 6.8.1
First-Tier Tribunal (TC05971): <i>NHS Lothian Health Board</i>	Insufficient evidence to support <i>Fleming</i> reclaim on balance of probabilities	Oct 17 6.4.2
First-Tier Tribunal (TC05972): <i>Pat Willis Eco Ltd</i>	Insufficient evidence to justify input tax claim	Oct 17 5.8.2
First-Tier Tribunal (TC05975): <i>East Midlands Contracting Ltd</i>	Surcharge appeal: difficulties of CIS deductions were no excuse	Oct 17 6.8.1
First-Tier Tribunal (TC05977): <i>IQRA Associates UK Ltd</i>	Insufficient evidence to justify input tax claim	Oct 17 5.8.2

First-Tier Tribunal (TC05985): <i>Kendal Golf Club</i>	Golf club did not have a good enough reason for making a late appeal	Oct 17 6.8.4
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First-Tier Tribunal (TC05991): <i>Capital SMA Ltd</i>	No evidence inputs had been paid for so s.26A VATA 1994 applied	Oct 17 5.8.4
First-Tier Tribunal (TC06005): <i>Nathaniel Hendrickson</i>	Belief that sales were zero-rated was not reasonable excuse for late notification	Oct 17 6.8.2
First-Tier Tribunal (TC06006): <i>Summit Electrical Installations Ltd</i>	Sub-contractor was entitled to zero-rate work because building qualified as “dwellings”, even if customer thought it was RRP	Oct 17 3.3.3
First-Tier Tribunal (TC06011): <i>Megji & Co Ltd</i>	Opticians were not entitled to rely on time-limited agreement from HMRC on method of apportioning receipts between exempt and taxable	Oct 17 2.8.1
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First-Tier Tribunal (TC06021): <i>Will Woodlands</i>	Expenditure by charity on woodlands management was wholly business and recoverable	Oct 17 5.3.2
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First-Tier Tribunal (TC06032): <i>DH Project & Support Services Ltd</i>	Surcharge appeal: excuses not presented in sufficient detail	Oct 17 6.8.1
First-Tier Tribunal (TC06040): <i>Duncan Lichfield</i>	Restriction on occupation to employee of neighbouring business ruled out DIY claim	Oct 17 3.4.1
First-Tier Tribunal (TC06041): <i>Award Drinks Ltd (in liquidation)</i>	Company failed to bar HMRC from the proceedings	Oct 17 6.8.5
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First-Tier Tribunal (TC06048): <i>Ashington & Ellington Social Club & Institute Ltd and others</i>	Two social clubs allowed to amend earlier appeals to cover protective clawback assessments; third club not allowed to appeal out of time	Oct 17 6.8.4
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First-Tier Tribunal (TC06056): <i>Alan McCord t/a Hi-Octane Imports</i>	Detailed consideration of directions and procedure in appeal	Oct 17 6.8.5
First-Tier Tribunal (TC06061): <i>The NT Advisors Partnership</i>	Barristers' fees defending tax avoidance schemes gave rise to input tax deduction in spite of transfers of business	Oct 17 5.2.2
First-Tier Tribunal (TC06069): <i>Blackrock Investment Management (UK) Ltd</i>	Software used to manage special investment funds could have been exempt from reverse charge, but only if exclusively so used	Oct 17 2.3.1
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First-Tier Tribunal (TC06087): <i>RDS Driving Services Ltd</i>	Attempt to split up instruction course into three parts, to make some of the fees into "forfeited deposits", was ineffective	Oct 17 2.8.2
First-Tier Tribunal (TC06088): <i>Spiral Packs (London) Ltd</i>	Surcharge appeal: reasonable belief that DD was in place was a reasonable excuse	Oct 17 6.8.1
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First-Tier Tribunal (TC06098): <i>Peter Brookes</i>	Director's conduct confirmed as sufficiently dishonest to warrant s.61 penalty assessment	Oct 17 6.8.2
First-Tier Tribunal (TC06099): <i>Disaster Recovery Northampton Ltd</i>	Surcharge appeal: no excuse	Oct 17 6.8.1
First-Tier Tribunal (TC06101): <i>Litton & Thorner's Community Hall</i>	Storage cupboard built on outside of village hall qualified for zero-rating	Oct 17 3.3.5
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First-Tier Tribunal (TC06133): <i>SBS Partnership</i>	Closure for Christmas was no excuse for default surcharge	Jan 18 6.8.1
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First-Tier Tribunal (TC06194): <i>Mehaffey Ltd</i>	Difference between deliberate and careless behaviour considered: personal liability notices confirmed	Jan 18 6.8.3
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First-Tier Tribunal (TC06210): <i>Parminder Kaur</i>	Late notification penalty confirmed	Jan 18 6.8.3
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First-Tier Tribunal (TC06216): <i>Deep Soil Mixing Ltd</i>	Waiting for Construction Industry Scheme repayment was not excuse for default	Jan 18 6.8.1
First-Tier Tribunal (TC06218): <i>Single Source Binding Machines Ltd</i>	Late appeal against surcharge rejected	Jan 18 6.8.1

First-Tier Tribunal (TC06221): <i>Peter Cowsill Ltd</i>	Submission of return early, when money was in the account, did not excuse default when HMRC called for it later by direct debit	Jan 18 6.8.1
First-Tier Tribunal (TC06226): <i>Adam Akhtar</i>	Application to appeal out of time rejected	Jan 18 6.8.4
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First-Tier Tribunal (TC06231): <i>Galaxy Decorators Ltd</i>	No excuse for default surcharge	Jan 18 6.8.1
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First-Tier Tribunal (TC06250): <i>Knott End Golf Club Ltd</i>	FTT decides that accountants did file a <i>Fleming</i> claim on 30 March 2009	Jan 18 6.4.4
First-Tier Tribunal (TC06252): <i>Global Switch Ltd</i>	Series of unfortunate events leading to default surcharge of £297,000 did not constitute a reasonable excuse	Jan 18 6.8.1
First-Tier Tribunal (TC06256): <i>SVS Securities plc</i>	Request for disclosure was a fishing expedition by appellants and would not be agreed	Jan 18 5.8.2
First-Tier Tribunal (TC06257): <i>Manhattan Systems Ltd</i>	Hearings in MTIC case consolidated	Jan 18 6.8.7

10 Other material

<i>Taxation, 12 January 2017</i>	Article about changes to the Flat Rate Scheme	Apr 17 6.3.1
<i>Taxation, 26 January 2017</i>	Article considers importance of clear contracts in tripartite situations	Apr 17 2.12.2
<i>Taxation, 9 February 2017</i>	Basics article about VAT on property	Apr 17 3.5.1
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<i>Taxation, 2 March 2017</i>	Article about changes to the Flat Rate Scheme	Apr 17 6.3.1
<i>Taxation, 16 March 2017</i>	Article about changes to the Flat Rate Scheme, including catches for those choosing to deregister	Apr 17 6.3.1
<i>Taxation, 20 April 2017</i>	Article about VAT issues to consider while preparing year-end accounts	Jul 17 2.12.1
<i>Taxation, 20 April 2017</i>	Article about leaving the flat rate scheme	Jul 17 6.3.2
<i>Taxation, 4 May 2017</i>	Article about main four topics requiring Neil Warren's input in the last year	Jul 17 2.12.1
<i>Taxation, 18 May 2017</i>	Article about tax issues when selling land, buildings or both to a developer	Jul 17 3.3.4
<i>Taxation, 1 June 2017</i>	Article considering rules on revocation of option to tax	Jul 17 3.2.1
<i>Taxation, 1 June 2017</i>	Article about overhead input tax and HMRC policy	Jul 17 5.1.1
<i>Taxation, 8 June 2017</i>	Article about new offence of "failure to prevent the facilitation of tax evasion"	Jul 17 6.9.7
<i>Taxation, 22 June 2017</i>	Article about <i>Belcher</i> decision on registration	Jul 17 6.2.1
<i>Taxation, 29 June 2017</i>	Article about exposure of tax advisers to risk of lawsuits arising from missing deadlines	Jul 17 6.4.1
<i>Taxation, 6 July 2017</i>	Article covering important VAT points for sales of land and buildings	Oct 17 3.3.6
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<i>Taxation, 3 August 2017</i>	Review of changes to conditions for zero-rating of cars for disabled persons	Oct 17 2.4.4
<i>Taxation, 7 September 2017</i>	Article about disbursements covering MOT fees and counsel's opinions	Oct 17 2.2.2
<i>Taxation, 17 October 2017</i>	Article about <i>Queen's Club Ltd</i> (TC06119)	Jan 18 5.3.2
<i>Taxation, 9 November 2017</i>	OTS VAT proposals reviewed	Jan 18 6.9.12
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<i>Taxation, 16 November 2017</i>	<i>Littlewoods decision on compound interest discussed</i>	Jan 18 6.4.1
<i>Taxation, 23 November 2017</i>	Article about clients creating difficulties by not following advice and communicating with HMRC without understanding what they say	Jan 18 5.8.5
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