

# **VAT UPDATE 2018/19**

## **INDEX**

**Covering quarterly updates  
April and July 2018**

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# VAT Update July 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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## INDEX BY SOURCE

### 1 HMRC’s publications of their views

<i>CC/FS1a: General information about compliance checks</i>	Updated compliance check factsheets	Apr 18 6.9.3
<i>CC/FS1b: General information about checks by campaigns and projects</i>	Updated compliance check factsheets	Apr 18 6.9.3
<i>CC/FS38</i>	Guide to serial tax avoidance rules	Apr 18 6.9.4
<i>Factsheet CC/FS42</i>	New factsheet <i>Penalties for transactions connected with VAT fraud</i>	Jul 18 6.8.3
<i>HMRC Press Release 25 April 2018</i>	Press release urging online marketplaces operating in the UK to sign an agreement	Jul 18 6.2.1
<i>HMRC Press Release 3 May 2018</i>	Revision to “digital priorities”, but Making Tax Digital for VAT not to be delayed	Jul 18 6.9.1
<i>Notice 60</i>	Updated <i>Intrastat general guide</i>	Jul 18 4.3.5
<i>Notice 143</i>	Updated Notice <i>Guide for international post users</i>	Apr 18 4.3.8
<i>Notice 340</i>	Updated Notice <i>Importing scientific instruments free of duty and VAT</i>	Jul 18 4.3.4

<i>Notice 342</i>	Updated Notice <i>Importing miscellaneous documents and other related articles free of duty and VAT</i>	Jul 18 4.3.4
<i>Notice 361</i>	Updated Notice <i>Importing museum and gallery exhibits free of duty and VAT</i>	Jul 18 4.3.4
<i>Notice 364</i>	Updated Notice <i>Importing decorations and awards free of duty and VAT</i>	Jul 18 4.3.4
<i>Notice 700/1</i>	Notice <i>Should I be registered for VAT?</i> has been updated	Jul 18 6.2.3
<i>VAT Notice 700/1 and 700/11</i>	<i>Budget supplement to Notice Should I be registered for VAT?</i>	Jul 18 6.2.3
<i>Notice 700/8</i>	Updated Notice <i>Disclosure of VAT avoidance schemes</i>	Apr 18 6.9.4
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<i>Notice 700/56</i>	Updated Notice <i>Insolvency</i>	Apr 18 6.9.9
<i>Notice 700/56</i>	Updated Notice <i>Insolvency</i>	Jul 18 6.9.2
<i>Notice 701/12</i>	Updated Notice <i>VAT on disposals of antiques or art from historic houses</i>	Jul 18 2.12.2
<i>Notice 702</i>	Updated Notice <i>Imports and VAT</i>	Jul 18 4.3.4
<i>Notice 706/2</i>	Updated Notice <i>Capital Goods Scheme</i>	Apr 18 5.3.4
<i>Notice 744B</i>	Updated Notice <i>Freight transport and associated services</i>	Apr 18 4.2.2
<i>Notice 744C</i>	Updated Notice <i>Ships, aircraft and associated services</i>	Apr 18 4.2.2
<i>Notice 799</i>	New Notice <i>Disclosure of tax avoidance schemes for VAT and other indirect taxes</i>	Apr 18 6.9.4
<i>Notice 3001</i>	Updated Notice <i>Customs special procedures for the Union Customs Code</i>	Apr 18 4.3.8
<i>Notice 3001</i>	Updated Notice <i>Customs special procedures for the Union Customs Code</i>	Jul 18 4.3.4
<i>Notice FHI</i>	Guidance on applying for HMRC approval under the new scheme for fulfilment businesses	Jul 18 4.3.3
<i>R&amp;C Brief 1/2018</i>	Withdrawal of concession about affiliation fees paid by sports clubs on behalf of their members	Apr 18 2.3.3
<i>R&amp;C Brief 2/2018</i>	Clarification that student finance loans are not “grants” for purpose of	Apr 18 2.3.2

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<i>R&amp;C Brief 3/2018</i>	Brief about changes to approach to Cost Sharing Groups	Apr 18 2.3.5
<i>R &amp; C Brief 04/2018</i>	Time limit for refund claims by public bodies extended to 4 years	Jul 18 5.8.3
<i>R &amp; C Brief 05/2018</i>	HMRC guidance on tax point for goods sold on approval	Jul 18 6.5.2
<i>VAT Information Sheet 8/2017</i>	Information Sheet about claims by local authorities for exemption of sporting services	Apr 18 2.3.4
<i>VAT Information Sheet 9/2017</i>	Hungarian VAT rate for internet access services reduced	Apr 18 4.1.3
<i>VAT Information Sheet 1/2018</i>	Exchange rates for VAT MOSS returns for December 2017	Apr 18 4.1.2
<i>VAT Information Sheet 2/2018</i>	Information Sheet about changes to approach to Cost Sharing Groups	Apr 18 2.3.5
<i>VAT Notes 2/2018</i>	Guidance on applying for repayments from HMRC by BACS	Jul 18 6.4.4
<a href="http://www.gov.uk/government/consultations/alternative-method-of-vat-collection-split-payment">www.gov.uk/government/consultations/alternative-method-of-vat-collection-split-payment</a>	Consultation on split payment method of collecting VAT	Apr 18 6.9.5
<a href="http://www.gov.uk/government/consultations/draft-legislation-vat-reverse-charge-for-construction-services">www.gov.uk/government/consultations/draft-legislation-vat-reverse-charge-for-construction-services</a>	Consultation on domestic reverse charge for construction services	Jul 18 3.3.2
<a href="http://www.gov.uk/government/consultations/online-platforms-role-in-ensuring-tax-compliance-by-their-users">www.gov.uk/government/consultations/online-platforms-role-in-ensuring-tax-compliance-by-their-users</a>	Consultation on role of online marketplaces in ensuring VAT compliance by users	Apr 18 6.9.5
<a href="http://www.gov.uk/government/consultations/vat-air-passenger-duty-and-tourism-in-northern-ireland">www.gov.uk/government/consultations/vat-air-passenger-duty-and-tourism-in-northern-ireland</a>	Consultation into impact of indirect taxes on tourism in Northern Ireland	Apr 18 6.9.5
<a href="http://www.gov.uk/government/consultations/vat-registration-threshold-call-for-evidence">www.gov.uk/government/consultations/vat-registration-threshold-call-for-evidence</a>	Consultation on possible changes to registration threshold, including alternative ways of relieving effect	Apr 18 6.2.1
<a href="http://www.gov.uk/government/news/statement-on-infraction-proceedings-on-vat-treatment-of-certain-commodity-derivatives-trading">www.gov.uk/government/news/statement-on-infraction-proceedings-on-vat-treatment-of-certain-commodity-derivatives-trading</a>	Commission takes proceedings against UK for losses arising from treatment of commodity derivatives	Apr 18 4.3.5
<a href="http://www.gov.uk/government/publications/hmrc-and-online-marketplaces-agreement-to-promote-vat-compliance">www.gov.uk/government/publications/hmrc-and-online-marketplaces-agreement-to-promote-vat-compliance</a>	Text of cooperation agreement HMRC will encourage online marketplaces to sign, and list of early signatories	Jul 18 6.2.1
<a href="http://www.gov.uk/government/publications/issue-briefing-calculating-the-2016-to-2017-tax-gap">www.gov.uk/government/publications/issue-briefing-calculating-the-2016-to-2017-tax-gap</a>	Information about calculation of 2016/17 tax gap	Jul 18 6.9.3
<a href="http://www.gov.uk/government/publications/preparing-for-a-uk-trade-policy-a">www.gov.uk/government/publications/preparing-for-a-uk-trade-policy-a</a>	Guide to Taxation (Cross-Border) Bill	Apr 18 4.3.6

<a href="#">guide-to-trade-legislation</a>		
<a href="http://www.gov.uk/government/publications/serial-tax-avoidance-regime-guidance">www.gov.uk/government/publications/serial-tax-avoidance-regime-guidance</a>	Guide to serial tax avoidance rules	Apr 18 6.9.4
<a href="http://www.gov.uk/government/publications/the-fulfilment-businesses-regulations-2018">www.gov.uk/government/publications/the-fulfilment-businesses-regulations-2018</a>	Tax Information and Impact Note on new fulfilment house due diligence rules	Apr 18 4.3.3
<a href="http://www.gov.uk/guidance/disclosure-of-tax-avoidance-schemes-overview">www.gov.uk/guidance/disclosure-of-tax-avoidance-schemes-overview</a>	Guidance on new DASVOIT rules	Apr 18 6.9.4
<a href="http://www.gov.uk/guidance/register-and-use-the-vat-mini-one-stop-shop">www.gov.uk/guidance/register-and-use-the-vat-mini-one-stop-shop</a>	Updated guide <i>Register and use the VAT Mini one-stop-shop for digital supplies</i>	Apr 18 4.1.1
<a href="http://www.gov.uk/guidance/tax-avoidance-penalties-appeals-and-publishing-details-of-enablers">www.gov.uk/guidance/tax-avoidance-penalties-appeals-and-publishing-details-of-enablers</a>	Guide to the penalty for “enablers” of defeated tax arrangements	Jul 18 6.8.3
<a href="http://www.gov.uk/guidance/tell-hmrc-about-your-credit-and-debit-card-transactions">www.gov.uk/guidance/tell-hmrc-about-your-credit-and-debit-card-transactions</a>	HMRC credit card disclosure programme details	Jul 18 6.9.4
<a href="http://www.gov.uk/guidance/vat-online-marketplace-seller-checks">www.gov.uk/guidance/vat-online-marketplace-seller-checks</a>	Guidance on new online marketplaces rules	Apr 18 4.3.4
<a href="http://www.gov.uk/guidance/vat-overseas-businesses-using-an-online-marketplace-to-sell-goods-in-the-uk">www.gov.uk/guidance/vat-overseas-businesses-using-an-online-marketplace-to-sell-goods-in-the-uk</a>	Updated guide <i>VAT joint and several liability for online marketplaces</i>	Apr 18 4.3.4

## 2 Statute and other Parliamentary material

<a href="#">SI 2018/16</a>	New s.33 body specified for reclaims	Apr 18 5.8.2
<a href="#">SI 2018/261</a>	<i>Value Added Tax (Amendment) Regulations 2018</i> introduce Making Tax Digital rules to SI 1995/2518	Apr 18 6.9.2
<a href="#">SI 2018/298</a>	Appointed days for registration of fulfilment businesses	Apr 18 4.3.3
<a href="#">SI 2018/326</a>	New fulfilment house due diligence rules introduced	Apr 18 4.3.3
<a href="https://tinyurl.com/y9pmkvox">https://tinyurl.com/y9pmkvox</a>	Announcement that FA 2018 is expected to curb evasion etc.	Apr 18 6.9.4
<a href="https://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-8269">https://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-8269</a>	House of Commons briefing paper on Brexit agreement as at March 2018	Apr 18 6.9.1
<a href="http://www.parliament.uk/business/committees/committees-a-z/commons-select/treasury-committee/news-parliament-2017/vat-launch-17-19/">www.parliament.uk/business/committees/committees-a-z/commons-select/treasury-committee/news-parliament-2017/vat-launch-17-19/</a>	Three tax inquires launched by Treasury Select Committee	Apr 18 6.9.6
<a href="http://publications.parliament.uk/pa/ld2017/19/ldselect/lddelreg/65/6503.htm">publications.parliament.uk/pa/ld2017/19/ldselect/lddelreg/65/6503.htm</a>	Lords Committee raises concerns about Taxation (Cross-Border) Bill	Apr 18 4.3.6
<a href="http://services.parliament.uk/bills/2017-">services.parliament.uk/bills/2017-</a>	Taxation (Cross-Border Trade) Bill	Apr 18 4.3.6

<a href="#">19/taxationcrossbordertrade.html</a>	introduced to Parliament	
<a href="#">publications.parliament.uk/pa/cm201719/cmselect/cmeuleg/301-xxii/30102.htm</a>	UK Parliamentary group expresses concerns about lack of detail on post-Brexit VAT system	Jul 18 4.4.4

### 3 Other UK official material

<i>Insolvency Service Press Release 13 June 2018</i>	Banning order for MTIC participant	Jul 18 6.9.5
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### 4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-153/17): <i>HMRC v Volkswagen Financial Services Ltd</i>	A-G Szpunar opines that the UK treats hire purchase incorrectly, creating a partial exemption problem	Jul 18 5.3.2
CJEU (A-G) (Case C-249/17): <i>Ryanair Ltd v The Revenue Commissioners</i>	A-G Kokott considers how a holding company can justify deduction of acquisition costs in abortive takeover	Jul 18 5.3.3
CJEU (A-G) (Case C-295/17): <i>MEO – Serviços de Comunicações e Multimédia v Autoridade Tributária e Aduaneira</i>	Charges levied by mobile phone company on customers who stopped paying during their minimum contract period were taxable	Jul 18 2.1.3
CJEU (Case C-182/17): <i>Nagyszénás Településszolgáltató Nonprofit Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Limited company used for subcontracting by local authority was a taxable person because it did not operate under public law	Apr 18 2.1.2
CJEU (Case C-251/16): <i>Cussens and others v Brosnan</i>	Abusive transactions in Ireland could be ignored by tax authority without specific legislation	Apr 18 4.4.3
CJEU (Case C-295/17): <i>SZEF Krajowej Administracji Skarbowej v Polfarmex Spółka Akcyjna w Kutnie</i>	Redemption of shares for transfer of assets involved supply of the assets by the company	Jul 18 2.1.4
CJEU (Case C-396/16): <i>T-2, družba za ustvarjanje, razvoj in trženje elektronskih komunikacij in opreme, d.o.o., (in insolvency) v Slovenia</i>	Compromise with creditors, reducing amount payable, was within art.185 as factor that reduced input tax after the event	Apr 18 4.4.4
CJEU (Case C-462/16): <i>Finanzamt Bingen-Alzey v Boehringer Ingelheim Pharma GmbH &amp; Co. KG</i>	Manufacturer's rebates payable through different legal mechanisms both reduced taxable amount	Apr 18 2.7.1
CJEU (Case C-463/16): <i>Stadion Amsterdam CV v Staatssecretaris van Financiën</i>	Tour of stadium and museum were a single supply, to be charged at a single rate	Apr 18 2.8.1
CJEU (Case C-532/16): <i>Valstybine mokesčiu inspekcija prie Lietuvos Respublikos finansu ministerijos v SEB bankas AB</i>	Member state should have rules to claw back input tax where the initial deduction was found to be unwarranted	Jul 18 5.8.1
CJEU (Case C-533/16): <i>Volkswagen AG v Finančné riaditeľstvo Slovenskej</i>	Claim for input tax could not be ruled out on timing grounds based only on time of supply, where supplier issued	Apr 18 4.5.1

<i>republiky</i>	VAT invoice much later	
CJEU (Case C-580/16): <i>Firma Hans Bühler KG v Finanzamt Graz-Stadt</i>	Trader with two VAT registrations was entitled to choose one that enabled the triangulation simplification to apply	Jul 18 4.3.2
CJEU (Case C-628/16): <i>Kreuzmayr GmbH v Finanzamt Linz</i>	Consideration of chain of transactions: only the sale involving movement of goods was an exempt intra-community despatch	Apr 18 4.3.1
CJEU (Case C-672/16): <i>Imofloresmira – Investimentos Imobiliários SA v Autoridade Tributária e Aduaneira</i>	Non-use of opted property did not lead to clawback of input tax claimed on acquisition	Apr 18 5.3.3

## 5 Other European material

<i>COM(2018) 298</i>	Proposal for extending the temporary reverse charge option and quick reaction mechanism to 30 June 2022	Jul 18 4.4.1
<i>Directive 2018/912/EU</i>	Minimum VAT rate to be 15% indefinitely	Jul 18 4.4.5
<i>europa.eu/rapid/press-release_IP-18-185_en.htm; IP/18/185</i>	Commission proposes relaxation of rules to help SMEs	Apr 18 4.4.1
<i>europa.eu/rapid/press-release_IP-18-3868_en.htm</i>	Compromise text on proposals for increased exchange of information and cooperation between national tax authorities	Jul 18 4.4.3
<i>www.europarl.europa.eu/sides/getDoc.do?type=COMPART&amp;reference=PE-619.275&amp;format=PDF&amp;language=EN&amp;secondRef=01</i>	Amendments to proposals for increased cooperation between tax authorities	Jul 18 4.4.3
<i>http://europa.eu/rapid/press-release_MEMO-18-1444_en.htm</i>	Commission seeking redress from UK for losses arising from fraudulent transactions	Apr 18 4.4.2
<i>https://tinyurl.com/y8bb2svs</i>	Commission statement on effect of Brexit as at January 2018	Apr 18 6.9.1
<i>IP/18/3834</i>	Further details about proposed definitive VAT system	Jul 18 4.4.2
<i>Commission Press Release 20 June 2018</i>	Progress report on Brexit	Jul 18 4.4.4
<i>www.consilium.europa.eu/en/press/press-releases/2018/06/22/vat-minimum-standard-rate-set-permanently-at-15/</i>	Minimum VAT rate to be 15% indefinitely	Jul 18 4.4.5
<i>Europol Press Release 25 June 2018</i>	Successful result of Europol investigation	Jul 18 6.9.6

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## 6 Case law: House of Lords/Supreme Court

## 7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Bratt Autoservices Company Ltd v HMRC</i>	To meet the conditions for admission as a “claim”, the trader had to specify the return period to which the claim related	Jul 18 6.4.1
Court of Appeal: <i>HMRC v Chancellor, Master and Scholars of the University of Cambridge</i>	Costs of management of university endowment fund considered: questions to be referred to CJEU about treatment of overheads	Apr 18 5.3.1
Court of Appeal: <i>HMRC v Newey (t/a Ocean Finance)</i>	<i>Newey</i> case referred back to the FTT for reconsideration of the evidence in the light of the CJEU judgment	Jul 18 4.2.1
Court of Appeal: <i>Wakefield College v HMRC</i>	College’s part-funded students received supplies of education in the course of business, so a new building could not be zero-rated	Jul 18 2.1.1
Court of Session: <i>HMRC v Frank A Smart &amp; Son Ltd</i>	Costs of acquiring Single Farm Payment Entitlements were linked to whole of farm’s business, so VAT was recoverable as overhead input tax	Apr 18 5.1.1

## 8 Case law: High Court/Upper Tribunal

High Court: <i>Bilta (UK) Ltd (in liquidation) and others v Royal Bank of Scotland plc and another company</i>	Litigation privilege of documents considered by High Court	Apr 18 6.9.10
Upper Tribunal: <i>Abbotsley Ltd and others v HMRC</i>	Appeal about HMRC’s treatment of sports body affiliation fees rejected	Jul 18 2.3.3
Upper Tribunal: <i>Aria Technology Ltd v HMRC</i>	Application to prevent disclosure of appeal information to journalist refused	Jul 18 6.8.8
Upper Tribunal: <i>Cavendish Green Ltd v HMRC</i>	Rules for sale of partly constructed dwelling considered – appeal dismissed	Apr 18 3.3.1
Upper Tribunal: <i>Fortyseven Park Street Ltd v HMRC</i>	Rules on licence to occupy applied to timeshare: hotel exclusion did not apply, appeal allowed	Apr 18 3.1.1
Upper Tribunal: <i>HMRC v NT ADA Ltd (formerly NT Jersey Ltd)</i>	Failure to spell out right to review did not invalidate HMRC decision	Apr 18 6.8.2
Upper Tribunal: <i>HMRC v Summit Electrical Installations Ltd</i>	Upper Tribunal confirms that restriction to “students of two local universities” did not contravene Group 5 Note 2(c)	Jul 18 3.3.1
Upper Tribunal: <i>HMRC v Wetheralds Construction Ltd</i>	Supply constituted “a new insulated roof” rather than “insulation for	Jul 18 2.5.1



	roofs”, and was standard rated	
Upper Tribunal: <i>Marriott Rewards LLC and Another v HMRC</i>	International rewards scheme using points considered: supply made to promoter was not land related	Jul 18 4.5.1
Upper Tribunal: <i>Nestlé UK Ltd v HMRC</i>	Fruit-flavoured Nesquik powder could not be zero-rated	Apr 18 2.4.3
Upper Tribunal: <i>R (oao The Durham Company Ltd (t/a Max Recycle)) v HMRC and another</i>	Application for judicial review rejected in relation to unfair competition by local authorities not having to charge VAT on recycling	Jul 18 2.12.1
Upper Tribunal: <i>Redwood Birkhill Ltd v HMRC</i>	Business negotiating discounts for publicans was liable to output tax on a supply of services to those publicans	Jul 18 2.7.1
Upper Tribunal: <i>Taylor Wimpey plc v HMRC</i>	Builders’ block considered in context of historical claim	Apr 18 6.4.1

## 9 Case law: First Tier Tribunal

First-Tier Tribunal (TC06282): <i>Jonathan Skuce</i>	Surcharge appeal allowed: trader had done all a reasonable trader could do to meet responsibility after default by a customer	Apr 18 6.8.1
First-Tier Tribunal (TC06283): <i>School Estates Consultancy Ltd</i>	Appeal against security notice dismissed	Apr 18 6.9.8
First-Tier Tribunal (TC06285): <i>David James Smith</i>	Appeal struck out as having no reasonable prospect of success: appellant mainly wanted to complain	Apr 18 6.8.4
First-Tier Tribunal (TC06286): <i>Lunar Missions Ltd</i>	Crowdfunding receipts were taxable as consideration for issue of retailer vouchers	Apr 18 6.5.1
First-Tier Tribunal (TC06288): <i>NSF Utilities Ltd</i>	Surcharge appeal dismissed: complaints about offsetting CIS tax not a reasonable excuse	Apr 18 6.8.1
First-Tier Tribunal (TC06296): <i>Phoenix Foods Ltd</i>	Bicarbonate of soda, sold in catering packs, was zero-rated as a food ingredient	Apr 18 2.4.2
First-Tier Tribunal (TC06305): <i>National Federation of Occupational Pensioners</i>	Branches of association were independent of the guarantee company that ran the national organisation, but rebates it paid to them were not disbursements	Apr 18 2.1.1
First-Tier Tribunal (TC06306): <i>Hastings Insurance Services Ltd</i>	Rules on place of supply of international services, establishment and fixed establishment considered in detail: appeal allowed	Apr 18 4.2.1
First-Tier Tribunal (TC06308): <i>Snow Factor Ltd</i>	Lift pass in indoor ski area did not meet conditions for lower rate	Apr 18 2.5.1

First-Tier Tribunal (TC06309): <i>The Moreton Bell Ltd</i>	Partial award of costs to HMRC; reasons for late withdrawal of appeal considered	Apr 18 6.8.3
First-Tier Tribunal (TC06310): <i>Norman Emerson Group Ltd</i>	Surcharge appeal dismissed: too little done to avoid late payment	Apr 18 6.8.1
First-Tier Tribunal (TC06311): <i>Supercar Drive Days Ltd</i>	Collision damage waiver payments were not exempt as insurance	Apr 18 2.3.1
First-Tier Tribunal (TC06321): <i>Greenisland Football Club</i>	Building was “similar to a village hall” – penalty for incorrect zero-rating certificate quashed	Apr 18 3.3.2
First-Tier Tribunal (TC06328): <i>Transpase Ltd</i>	Company did not have sufficient evidence to zero-rate exports	Apr 18 4.3.2
First-Tier Tribunal (TC06333): <i>SDL Interiors Ltd</i>	Surcharge appeal dismissed: complaints about offsetting CIS tax not a reasonable excuse	Apr 18 6.8.1
First-Tier Tribunal (TC06335): <i>Thomas O’Rouke t/a Southgates UK</i>	Assessment was a pure guess, not made to best judgement	Apr 18 6.7.1
First-Tier Tribunal (TC06342): <i>Skytone Events Ltd</i>	Surcharge appeal dismissed: complaints about offsetting CIS tax not a reasonable excuse	Apr 18 6.8.1
First-Tier Tribunal (TC06343): <i>Essex International College Ltd</i>	College did not provide evidence to support split of supply into standard and zero-rated elements; other arguments also rejected	Apr 18 2.8.2
First-Tier Tribunal (TC06345): <i>Dynamic People Ltd</i>	Special method proposed by trader was fair and produced fairer result than standard method: appeal allowed	Apr 18 5.3.2
First-Tier Tribunal (TC06350): <i>Synectiv Ltd</i>	HMRC failed to discharge burden of proving trader knew or ought to have known of connection to fraud in MTIC case	Apr 18 5.8.1
First-Tier Tribunal (TC06353): <i>Stephen Richard Hall t/a Deli-Licious</i>	Surcharge appeal dismissed: not understanding about weekend due dates was not reasonable	Apr 18 6.8.1
First-Tier Tribunal (TC06356): <i>Newcastle Under Lyme College</i>	Leave to appeal out of time granted where an earlier appeal had been stayed because HMRC had reissued the decision	Apr 18 6.8.5
First-Tier Tribunal (TC06368): <i>Clark Hill Ltd</i>	Rules for transfer of going concern of opted property considered in detail – appeal allowed in part	Apr 18 3.2.1
First-Tier Tribunal (TC06369): <i>Romano’s (a partnership)</i>	Surcharge appeal dismissed: not understanding about weekend due dates was not reasonable	Apr 18 6.8.1
First-Tier Tribunal (TC06370):	Leave to appeal out of time refused	Apr 18 6.8.5

<i>Homechoice Flooring (Skegness) Ltd</i>		
First-Tier Tribunal (TC06377): <i>Crown Blinds Ltd</i>	Surcharge appeal dismissed: not reasonable to believe DD in place	Apr 18 6.8.1
First-Tier Tribunal (TC06382): <i>Pegasus (Manchester) Ltd</i>	Supplies were “hot takeaways” under FA 2012 rules: assessment confirmed, subject to possible apportionment	Apr 18 2.4.4
First-Tier Tribunal (TC06384): <i>St Brendan’s Sixth Form College</i>	New teaching block was zero-rated as new build, not ruled out by “annexe” rules	Apr 18 3.3.3
First-Tier Tribunal (TC06385): <i>News Corp UK &amp; Ireland Ltd</i>	Digital editions of newspapers did not qualify for zero-rating	Apr 18 2.4.1
First-Tier Tribunal (TC06388): <i>Paul Shore</i>	Trader failed to provide evidence to displace best judgement assessment	Apr 18 6.7.2
First-Tier Tribunal (TC06397): <i>N M Consultants (Logistics) Ltd</i>	Appeal struck out for failure to engage with Tribunal process	Apr 18 6.8.4
First-Tier Tribunal (TC06398): <i>Scream Wholesale Ltd</i>	Appeal struck out for failure to comply with directions	Apr 18 6.8.4
First-Tier Tribunal (TC06399): <i>Philip Ashley Legg</i>	Reasonable excuse accepted for 3 of 37 periods under appeal	Apr 18 6.8.1
First-Tier Tribunal (TC06403): <i>Quality Engines Direct Ltd</i>	FTT accepted that a company had not supplied goods that a third party had tried to pass through its books	Jul 18 2.1.2
First-Tier Tribunal (TC06405): <i>Shah Aziz</i>	Assessment was to best judgement, but penalties reduced from “deliberate” to “careless”	Jul 18 6.7.1
First-Tier Tribunal (TC06412): <i>Ronald Hull Junior Ltd</i>	Directions in scrap metal missing trader case	Jul 18 6.8.8
First-Tier Tribunal (TC06415): <i>Paragon Customer Communications Ltd</i>	Supply of marketing packs for Direct Line was zero-rated printed matter, not standard rated marketing	Jul 18 2.4.1
First-Tier Tribunal (TC06418): <i>Colin James Mitchell and another</i>	Self-contained living accommodation and planning conditions considered	Jul 18 3.4.1
First-Tier Tribunal (TC06429): <i>Domell Builders Ltd</i>	Late registration penalty confirmed: poor English not an excuse	Jul 18 6.8.2
First-Tier Tribunal (TC06430): <i>Edgbaston Golf Club Ltd</i>	Claim sent to wrong e-mail address had not been made by the <i>Fleming</i> deadline	Jul 18 6.4.2
First-Tier Tribunal (TC06438): <i>Performers College Ltd</i>	Appeal about tax treatment of part-funded education rejected – UK was entitled to standard rate fees	Jul 18 2.3.2
First-Tier Tribunal (TC06447): <i>Derby Access Scaffolding Ltd</i>	Appeal about notice to deposit security rejected	Jul 18 6.9.7
First-Tier Tribunal (TC06451): <i>Newton Business Parks</i>	Surcharge appeal rejected	Jul 18 6.8.1

First-Tier Tribunal (TC06458): <i>Stephen Bell and another</i>	Personal liability notices for penalties on directors confirmed in MTIC case	Jul 18 6.8.2
First-Tier Tribunal (TC06459): <i>Target Group Ltd</i>	Company managing loans for bank was involved in “transactions concerning payments”, but excluded from exemption as “debt collection”	Jul 18 2.3.1
First-Tier Tribunal (TC06460): <i>Curtises Ltd</i>	Penalty confirmed for failing to notify inadequacy of centrally issued assessment	Jul 18 6.8.2
First-Tier Tribunal (TC06471): <i>Marks and Spencer plc</i>	Promotion “dine in for £10 with free wine” did not involve a gift – some of the £10 was for the wine	Jul 18 2.7.2
First-Tier Tribunal (TC06474): <i>Healthspan Ltd</i>	Arrangements did not get around the distance selling rules, although some sales were referred to CJEU for clarification	Jul 18 4.3.1
First-Tier Tribunal (TC06481): <i>Infinity Distribution Ltd</i>	Part of missing trader case allowed by default because HMRC did not plead <i>Kittel</i> grounds; export side to go to Tribunal	Jul 18 5.8.2
First-Tier Tribunal (TC06483): <i>The Rank Group plc</i>	Attempt to increase repayment claim by use of <i>Birmingham Hippodrome</i> case failed	Jul 18 6.4.3
First-Tier Tribunal (TC06485): <i>Aston Services Group Ltd</i>	Poor explanations by HMRC were a reasonable excuse for a trader paying some of his liability late	Jul 18 6.8.1
First-Tier Tribunal (TC06487): <i>Buckingham Bingo</i>	Trader had decided not to appeal in 2012 and could not now revive the case	Jul 18 6.8.4
First-Tier Tribunal (TC06488): <i>K D Productions Ltd</i>	Surcharge appeal dismissed: cash accounting counted against the taxpayer	Jul 18 6.8.1
First-Tier Tribunal (TC06491): <i>David Robert Adrian Jones</i>	Hearing adjourned where HMRC had included wrong basis of argument concerning “ <i>Steptoe</i> excuse” in their skeleton argument	Jul 18 6.8.8
First-Tier Tribunal (TC06495): <i>Porter &amp; Co</i>	Appeal probably posted 1 day late; non-receipt by HMRC did not prevent appeal being allowed to proceed out of time	Jul 18 6.8.6
First-Tier Tribunal (TC06497): <i>Sandpiper Car Hire Ltd</i>	HMRC criticised for failing to help a disabled taxpayer; appeal against numerous surcharges allowed	Jul 18 6.8.1
First-Tier Tribunal (TC06499): <i>Pauline McInnes</i>	Reinstatement of lapsed appeal refused after taxpayer failed to comply with “unless” order	Jul 18 6.8.5

First-Tier Tribunal (TC06502): <i>Stephen Bell and another</i>	Decision concerning personal liability notices for penalties	Jul 18 6.8.2
First-Tier Tribunal (TC06503): <i>Allpay Ltd</i>	HMRC should not be allowed to amend statement of case where they had forgotten to plead an issue	Jul 18 6.8.8
First-Tier Tribunal (TC06506): <i>Glasgow School of Arts</i>	Building project was a single expense that had to be apportioned using agreed partial method, not floor area	Jul 18 5.3.1
First-Tier Tribunal (TC06514): <i>Fireguard Developments Ltd</i>	Evidence did not show that property had been empty for 10 years before refurbishment project started	Jul 18 3.3.4
First-Tier Tribunal (TC06515): <i>Godolphin Management Company Ltd</i>	First of two surcharges struck out, second reduced from 5% to 2%	Jul 18 6.8.1
First-Tier Tribunal (TC06519): <i>Hutchinson 3G UK Ltd</i>	“Units” on mobile phone monthly plans created a tax point immediately, because the supply to which they related was not sufficiently uncertain	Jul 18 6.5.1
First-Tier Tribunal (TC06529): <i>Aim FM Ltd</i>	Refusal of leave to make a late appeal	Jul 18 6.8.7
First-Tier Tribunal (TC06534): <i>K2 (Northwest) Ltd t/a Zima Trading International</i>	Appeal about post clearance demand notice struck out for lack of jurisdiction	Jul 18 6.8.4

## 10 Other material

<i>Taxation, 11 January 2018</i>	Article about Criminal Finance Act 2017 effect on tax practitioners	Apr 18 6.9.7
<i>Taxation, 11 January 2018</i>	Article about OTS recommendations for reforming VAT	Apr 18 6.9.7
<i>Taxation, 26 January 2018</i>	Article about place of supply of B2B services	Apr 18 4.2.3
<i>Taxation, 1 February 2018</i>	Article about default surcharge in <i>Global Switch</i> case (TC06252)	Apr 18 6.8.1
<i>Taxation, 1 March 2018</i>	Article for students on treatment of international transactions	Apr 18 4.3.7
<i>Taxation, 15 March 2018</i>	Article about <i>Shields</i> decision on agricultural flat rate scheme	Apr 18 6.2.2
<i>Taxation, 24 April 2018</i>	Neil Warren reviews the Flat Rate Scheme after limited cost trader rules	Jul 18 6.3.1
<i>Taxation, 26 April 2018</i>	Article about tax planning points concerning succession and potential sales of farms and farmhouses	Jul 18 3.3.3
<i>Taxation, 17 May 2018</i>	Neil Warren discusses how businesses may stay below registration threshold	Jul 18 6.2.2
<i>Taxation, 31 May 2018</i>	Article about tax reliefs available to	Jul 18 2.11.1

	charities	
<i>Taxation, 31 May 2018</i>	Article about the <i>Newey</i> case	Jul 18 4.2.1
<i>Taxation, 7 June 2018</i>	Neil Warren comments on the history of the option to tax	Jul 18 3.2.1
<a href="http://www.lawsociety.org.uk/news/stories/vat-on-disbursements-update(1)/">www.lawsociety.org.uk/news/stories/vat-on-disbursements-update(1)/</a>	Law Society update on fallout from <i>Brabners</i> case about search fees and disbursements	Jul 18 2.2.1
<a href="http://www.lawsociety.org.uk/news/stories/vat-on-electronic-property-searches-interim-guidance-to-firms/">www.lawsociety.org.uk/news/stories/vat-on-electronic-property-searches-interim-guidance-to-firms/</a>	Law Society update on fallout from <i>Brabners</i> case about search fees and disbursements	Jul 18 2.2.1
<a href="http://www.tax.org.uk/media-centre/press-releases/press-release-concern-over-harsh-penalties-minor-breaches-new-vat-rules">www.tax.org.uk/media-centre/press-releases/press-release-concern-over-harsh-penalties-minor-breaches-new-vat-rules</a>	CIOT raises concerns about new fulfilment house due diligence rules	Apr 18 4.3.3

## 11 Lectures

### 2.1 Scope of VAT

Supply and Consideration	2.1.1 – 2	Apr 18
Economic Activity	2.1.1	Jul 18
Consideration Problems	2.1.2 – 4	Jul 18

### 2.2 Disbursements

Search Fees Update	2.2.1	Jul 18
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### 2.3 Exemptions

Exemptions	2.3.1 – 5	Apr 18
Financial Services	2.3.1	Jul 18
Other Exemptions	2.3.2 – 3	Jul 18

### 2.4 Zero-rating

Zero-rating	2.4.1 – 4	Apr 18
Printed Matter	2.4.1	Jul 18

### 2.5 Lower rating

Lower Rate for Ski Lift	2.5.1	Apr 18
Insulated Roofs	2.5.1	Jul 18

### 2.6 Computational matters

### 2.7 Discounts, rebates and gifts

Rebates to Third Parties	2.7.1	Apr 18
Bulk Discounts	2.7.1	Jul 18
Free Wine	2.7.2	Jul 18

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## 2.8 Compound and multiple supplies

Compound Supplies	2.8.1 – 2	Apr 18
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## 2.9 Agency

## 2.11 Charities

## 2.12 Other supply problems

Distortion of Competition	2.12.1	Jul 18
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## 3.1 Exemption for land

Timeshares	3.1.1	Apr 18
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## 3.2 Option to tax

OTT and TOGC	3.2.1	Apr 18
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## 3.3/3.4 Builders and developers, Input tax claims on land

Building Cases	3.3.1 – 3	Apr 18
Building Work	3.3.1 –4	Jul 18

## 3.5 Other land problems

## 4.2 International services

Establishments and Fixed Establishments	4.2.1	Apr 18
Newey Remitted to the Tribunal	4.2.1	Jul 18

## 4.3 International goods

International Goods	4.3.1 – 2	Apr 18
Fulfilment Houses and Online Marketplaces	4.3.3 – 4	Apr 18
International Goods	4.3.1 –2	Jul 18

## 4.4 European rules

CJEU Round-up	4.4.3 – 5	Apr 18
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## 4.5 8th and 13th Directive claims

Limitation on Refund Claim	4.5.1	Apr 18
International Rewards	4.5.1	Jul 18

## 5.1 Economic activity

Single Farm Payments	5.1.1	Apr 18
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## 5.2 Who receives the supply?

## 5.3 Partial exemption

Partial Exemption	5.3.1 – 4	Apr 18
Floor Area Attribution	5.3.1	Jul 18

Hire Purchase Opinion	5.3.2	Jul 18
Acquisition Costs Again	5.3.3	Jul 18

#### **5.4 Cars**

#### **5.6 Non-business use of supplies**

#### **5.7 Bad debt relief**

#### **5.8 Other input tax problems**

Missing Trader Surprise	5.8.1	Apr 18
Consequence of Liability Dispute	5.8.1	Jul 18
Admissibility of Evidence	5.8.2	Jul 18

#### **6.1 Group registration**

#### **6.2 Other registration issues**

Registration Consultation	6.2.1	Apr 18
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#### **6.3 Returns and payments**

#### **6.4 Repayment claims**

Validity of Claims	6.4.1 – 2	Jul 18
Rank Returns	6.4.3	Jul 18

#### **6.5 Timing issues**

Crowdfunding	6.5.1	Apr 18
Default Surcharges	6.8.1	Jul 18

#### **6.6 Records**

#### **6.7 Assessments**

#### **6.8 Penalties and appeals**

Default Surcharges	6.8.1	Apr 18
Appeals Procedures	6.8.2 – 5	Apr 18
Prepayment or Voucher?	6.5.1	Jul 18
Procedural Problems	6.8.8	Jul 18

#### **6.9 Other administration**

Brexit Update	6.9.1	Apr 18
Making Tax Digital for VAT	6.9.2	Apr 18
Disclosure of VAT Avoidance Schemes	6.9.4	Apr 18