

# **VAT UPDATE 2024**

## **INDEX**

**Covering quarterly updates  
April, July and October 2024**

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# VAT Update October 2024 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.

INTRODUCTION .....	1
INDEX BY SOURCE .....	1
1 HMRC’s publications of their views.....	1
2 Statute and other Parliamentary material .....	4
3 Other UK official material .....	5
4 Case law: Court of Justice of the European Union .....	5
5 Other European material.....	9
6 Case law: House of Lords/Supreme Court.....	9
7 Case law: Court of Appeal/Court of Session .....	9
8 Case law: High Court/Upper Tribunal .....	9
9 Case law: First Tier Tribunal .....	10
10 Other material .....	15
11. Lectures .....	16

## INDEX BY SOURCE

### 1 HMRC’s publications of their views

<a href="https://www.legislation.gov.uk/ukxi/2024/128/made/data.html">https://www.legislation.gov.uk/ukxi/2024/128/made/data.html</a>	Regulations about IOSS explained	Apr 24 4.3.4
Notice 700/2	Notice on <i>Group registration</i> updated for new penalty rules and delays in applications	Apr 24 6.1.3
Notice 700/2	Updated Notice <i>Group and divisional registration</i>	Jul 24 6.1.2
Notice 700/11	Updated Notice <i>Cancelling your VAT registration</i>	Jul 24 6.2.2
Notice 700/56	Updated Notice <i>Insolvency</i>	Apr 24 6.9.8
Notice 708/6	Updated Notice to reflect expansion of zero-rating for installation of energy saving materials from 1 February 2024	Apr 24 2.4.4
Notice 723A	Notice updated for various points	Apr 24 4.5.1
Notice 742A	Updated Notice on practicalities of opting to tax	Apr 24 3.2.1
Revenue and Customs Brief 1/2024	HMRC state that live streaming of funerals by undertakers and	Apr 24 2.3.3

	crematoria is exempt	
<i>Revenue and Customs Brief 4/2024</i>	Brief about force of EU law after Retained EU Law Act 2023	Jul 24 6.9.1
<i>Revenue and Customs Brief 5/2024</i>	HMRC confirm no change to policy but correction of guidance on TOMS following <i>Golf Holidays Worldwide Ltd</i>	Jul 24 2.9.1
<i>Revenue and Customs Brief 7/2024</i>	Changes to VAT treatment of voluntary carbon credits	Jul 24 2.1.2
<i>VAEC7190 and other references</i>	<i>VAT Assessments and Error Correction Manual</i> updated	Jul 24 6.6.2
<i>VAT Energy Saving Manual</i>	Manual expanded for recent changes to rules in Northern Ireland	Jul 24 2.4.2
<i>VAT Registration Manual</i>	Updated <i>VAT Registration Manual</i>	Jul 24 6.2.1
<i>VATDREG15000</i>	Guidance on reinstatement of VAT number	Apr 24 6.2.3
<i>VATF85100</i>	Update to <i>VAT Fraud Manual</i>	Apr 24 6.9.6
<i>VATGPB8645</i>	HMRC state that live streaming of funerals by undertakers and crematoria is exempt	Apr 24 2.3.3
<i>VATINS2300</i>	Updated guidance on treatment of block insurance policies	Apr 24 2.3.1
<i>VATINS5210</i>	Updated guidance on <i>Arthur Andersen</i> decision post REUL Act	Apr 24 2.3.1
<i>VATINS5440, VATINS6020, VATINS5110, VATINS2400, VATINS1110, VATINS6025</i>	Various updates to <i>Insurance</i> manual to give effect to REUL Act	Apr 24 2.3.1
<i>VATREG30100</i>	Updated <i>VAT Registration Manual</i>	Jul 24 6.2.1
<i>VATSCO6582 – VATSCO6585</i>	Changes to VAT treatment of voluntary carbon credits	Jul 24 2.1.2
<i>VCHAR2200</i>	HMRC guidance updated to emphasise difference between charity and NFP, and tax definition of charity	Jul 24 2.11.2
<i>VGROUPS01550</i>	Updated guidance on aspects of group registration	Apr 24 6.1.2
<i>VTAXPER48000</i>	Update to HMRC manual on treatment of MOT tests	Apr 24 2.2.2
<a href="http://www.gov.uk/government/consultations/consultation-on-the-vat-treatment-of-private-hire-vehicles">www.gov.uk/government/consultations/consultation-on-the-vat-treatment-of-private-hire-vehicles</a>	Consultation on how private hire firms should be treated for VAT following decision in <i>Uber v Sefton MBC</i>	Jul 24 2.9.2
<a href="http://www.gov.uk/government/consultations/draft-legislation-the-penalties-for-failure-to-pay-tax-assessments-">www.gov.uk/government/consultations/draft-legislation-the-penalties-for-failure-to-pay-tax-assessments-</a>	Consultation on the proposed <i>Penalties for Failure to Pay Tax (Assessments) Regulations 2024</i>	Jul 24 6.3.1

<i>regulations-2024</i>		
<i>www.gov.uk/government/consultations/draft-regulations-electronic-sales-suppression</i>	Consultation on implementation of new rules to penalise involvement in Electronic Sales Suppression	Apr 24 6.9.9
<i>www.gov.uk/government/news/hmrc-helpline-changes-halted</i>	HMRC announce removal of helplines, then back down one day later	Apr 24 6.9.1
<i>www.gov.uk/government/publications/help-with-football-agents-fees-and-dual-representation-contracts-gfc6</i>	Guideline for Compliance suggests that football clubs need to apportion fees paid to football agents – partly for player, partly for club	Jul 24 2.9.3
<i>www.gov.uk/government/publications/notice-in-accordance-with-schedule-9ze-to-the-value-added-tax-act-1994</i>	Notice about obligations for traders registered under Import One Stop Shop Scheme	Apr 24 4.3.3
<i>www.gov.uk/government/publications/summary-of-tax-administration-and-maintenance-spring-2024/tax-administration-and-maintenance-summary-spring-2024</i>	Intended consultation on new VAT relief for businesses giving goods to charity	Jul 24 2.11.1
<i>www.gov.uk/government/publications/the-value-added-tax-caravans-order-2024</i>	Changes to zero-rating of caravans	Oct 24 2.4.3
<i>www.gov.uk/government/publications/the-value-added-tax-refund-of-tax-to-museums-and-galleries-amendment-order-2024/vat-refund-of-tax-to-museums-and-galleries-amendment-order-2024</i>	Updated list of eligible institutions which can recover VAT under VATA 1994 s.33A	Jul 24 5.8.5
<i>www.gov.uk/government/publications/vat-on-private-school-fees-removing-the-charitable-rates-relief-for-private-schools</i>	Technical note on proposed removal of exemption for private school fees	Oct 24 2.3.3
<i>www.gov.uk/guidance/cancel-or-make-changes-to-your-vat-import-one-stop-shop-scheme-registration</i>	Guidance on operation of IOSS	Apr 24 4.3.5
<i>www.gov.uk/guidance/cancel-or-make-changes-to-your-vat-one-stop-shop-scheme-registration</i>	Online guidance about VAT OSS Union scheme registration	Oct 24 4.3.2
<i>www.gov.uk/guidance/check-how-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu</i>	Online guidance about VAT OSS Union scheme registration	Oct 24 4.3.2
<i>www.gov.uk/guidance/check-if-you-can-register-for-the-vat-import-one-stop-shop-scheme</i>	Guidance on operation of IOSS	Apr 24 4.3.5
<i>www.gov.uk/guidance/check-what-registering-for-vat-may-mean-for-</i>	Online tool to help assess the consequences for a business of	Oct 24 6.2.2

<i>your-business</i>	registering for VAT	
<a href="https://www.gov.uk/guidance/claim-a-vat-refund-as-an-organisation-not-registered-for-vat">www.gov.uk/guidance/claim-a-vat-refund-as-an-organisation-not-registered-for-vat</a>	Digital form for claiming VAT incurred in non-business activities by s.33 bodies	Oct 24 5.8.2
<a href="https://www.gov.uk/guidance/completing-an-import-one-stop-shop-vat-return">www.gov.uk/guidance/completing-an-import-one-stop-shop-vat-return</a>	Guidance on operation of IOSS	Apr 24 4.3.5
<a href="https://www.gov.uk/guidance/manage-your-import-duties-and-vat-accounts">www.gov.uk/guidance/manage-your-import-duties-and-vat-accounts</a>	New service to enable traders to access documents and information about imports	Jul 24 4.3.1
<a href="https://www.gov.uk/guidance/pay-the-vat-due-on-your-import-one-stop-shop-vat-return">www.gov.uk/guidance/pay-the-vat-due-on-your-import-one-stop-shop-vat-return</a>	Guidance on operation of IOSS	Apr 24 4.3.5
<a href="https://www.gov.uk/guidance/register-for-the-vat-import-one-stop-shop-scheme">www.gov.uk/guidance/register-for-the-vat-import-one-stop-shop-scheme</a>	Guidance on operation of IOSS	Apr 24 4.3.5
<a href="https://www.gov.uk/guidance/register-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu">www.gov.uk/guidance/register-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu</a>	Online guidance about VAT OSS Union scheme registration	Oct 24 4.3.2
<a href="https://www.gov.uk/guidance/vat-refunds-for-constructing-a-new-charity-building">www.gov.uk/guidance/vat-refunds-for-constructing-a-new-charity-building</a>	New rules on providing evidence to substantiate DIY builders' claims	Jul 24 3.4.1
<a href="https://www.gov.uk/guidance/vat-refunds-for-conversions-if-youre-a-diy-housebuilder">www.gov.uk/guidance/vat-refunds-for-conversions-if-youre-a-diy-housebuilder</a>	New rules on providing evidence to substantiate DIY builders' claims	Jul 24 3.4.1
<a href="https://www.gov.uk/guidance/vat-refunds-for-new-builds-if-youre-a-diy-housebuilder">www.gov.uk/guidance/vat-refunds-for-new-builds-if-youre-a-diy-housebuilder</a>	New rules on providing evidence to substantiate DIY builders' claims	Jul 24 3.4.1
<a href="https://www.gov.uk/guidance/vat-road-fuel-scale-charges-from-1-may-2024-to-30-april-2025">www.gov.uk/guidance/vat-road-fuel-scale-charges-from-1-may-2024-to-30-april-2025</a>	Updated road fuel scale rate charges from 1 May 2024	Jul 24 2.12.4
<a href="https://www.gov.uk/guidance/vat-tertiary-legislation/one-stop-shop-oss-and-import-one-stop-shop-ioss">www.gov.uk/guidance/vat-tertiary-legislation/one-stop-shop-oss-and-import-one-stop-shop-ioss</a>	Online guidance about VAT OSS Union scheme registration	Oct 24 4.3.2
<a href="https://www.gov.uk/guidance/vat-tertiary-legislation; Taxation, 30 May 2024">www.gov.uk/guidance/vat-tertiary-legislation; Taxation, 30 May 2024</a>	New HMRC manual putting together all the tertiary legislation	Jul 24 6.9.2
<a href="https://www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/gold-bars-sold-to-repay-vat-fraud-3299238">www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/gold-bars-sold-to-repay-vat-fraud-3299238</a>	HMRC sell assets to recover public money stolen in VAT fraud	Apr 24 6.9.7

## **2 Statute and other Parliamentary material**

<i>Budget Statements March 2024</i>	Budget	Apr 24 6.2.1
<a href="https://bills.parliament.uk/bills/3690">https://bills.parliament.uk/bills/3690</a>	Finance (no.2) Bill 2024 published	Apr 24 6.9.4
<a href="https://lordsbusiness.parliament.uk/ItemOfBusiness?itemOfBusinessId=138027&amp;sectionId=40&amp;businessPaperDat">https://lordsbusiness.parliament.uk/ItemOfBusiness?itemOfBusinessId=138027&amp;sectionId=40&amp;businessPaperDat</a>	Royal Assent to FA 2024 on 22 February	Apr 24 6.9.3

<i>e=2024-02-22</i>		
<i>SI 2024/128</i>	Regulations about IOSS	Apr 24 4.3.4
<i>SI 2024/130</i>	Regulations about distance selling	Apr 24 4.3.4
<i>SI 2024/307</i>	SI increases registration thresholds	Apr 24 6.2.1
<i>SI 2024/308</i>	VAT compliance added to list of tests for CIS gross payment status	Apr 24 3.3.1
<i>SI/2024/720</i>	Updated list of eligible institutions which can recover VAT under VATA 1994 s.33A	Jul 24 5.8.5
<i>SI 2024/910</i>	Changes to zero-rating of caravans	Oct 24 2.4.3
<i>SI 2024/976</i>	Cancellation of introduction of one aspect of Retained EU Law Act	Oct 24 6.9.1

### **3 Other UK official material**

<a href="https://www.gov.uk/government/publications/treasury-minutes-february-2024">https://www.gov.uk/government/publications/treasury-minutes-february-2024</a>	Government response to PAC report about Making Tax Digital	Apr 24 6.6.1
<i>The Administrative Court Judicial Review Guide 2024 has been published - Courts and Tribunals Judiciary</i>	Administrative Court Judicial Review Guide 2024 published online	Oct 24 6.9.3
<a href="http://www.gov.uk/government/consultations/changes-to-the-procedure-rules-on-the-provision-of-written-reasons-for-decisions">www.gov.uk/government/consultations/changes-to-the-procedure-rules-on-the-provision-of-written-reasons-for-decisions</a>	New guidance on publication of Upper Tribunal decisions	Oct 24 6.9.2
<a href="http://www.judiciary.uk/guidance-and-resources/guidance-on-the-publication-of-decisions-in-the-upper-tribunal-tax-and-chancery-chamber/">www.judiciary.uk/guidance-and-resources/guidance-on-the-publication-of-decisions-in-the-upper-tribunal-tax-and-chancery-chamber/</a>	New guidance on publication of Upper Tribunal decisions	Oct 24 6.9.2

### **4 Case law: Court of Justice of the European Union**

CJEU (A-G) (Case C-171/23): <i>UP CAFFE d.o.o. v Ministarstvo financija Republike Hrvatske</i>	A-G opinion about tax authority reliance on abuse of rights principle without explicit law	Jul 24 4.4.1
CJEU (A-G) (Case C-184/23): <i>Finanzamt T v S</i>	A-G gives opinion that grouping creates a single VATable entity for all VAT purposes, not just accounting simplification	Jul 24 6.1.1
CJEU (A-G) (Case C-243/23): <i>Belgische Staat/Federale Overheidsdienst Financiën v L BV</i>	A-G opinion about operation of capital goods scheme in Belgium	Jul 24 4.4.4
CJEU (A-G) (Case C-248/23): <i>Novo Nordisk AS v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	A-G opinion about VAT effect of rebates required by law for pharma company to pay to national medical insurance scheme	Jul 24 4.4.5

CJEU (A-G) (Case C-331/23): <i>Dranken Van Eetvelde NV v Belgische Staat</i>	AGO on Belgian attempt to impose joint and several liability on supplier of fraudulent customers	Oct 24 4.4.4
CJEU (A-G) (Case C-533/22): <i>SC Adient Ltd &amp; Co. KG v Agentia Nationala de Administrare Fiscala, Agentia Nationala de Administrare Fiscala – Directia Generala Regionala a Finantelor Publice Ploiesti – Administratia Judeteana a Finantelor Publice Arges</i>	A-G’s strongest opinion yet that subsidiary cannot be a fixed establishment of its holding company when it is providing services to that holding company	Apr 24 4.2.1
CJEU (A-G) (Case C-573/22): A, B, <i>Foreningen C v Skatteministeriet</i>	AGO about derogation allowing VAT charge on public broadcaster’s fee	Oct 24 4.4.8
CJEU (A-G) (Case C-60/23): <i>Skatteverket v Digital Charging Solutions GmbH</i>	A-G opinion on proper treatment of German app helping Swedish consumers to charge their electric cars	Jul 24 2.12.2
CJEU (A-G) (Case C-741/22): <i>Casino de Spa SA and Others v Etat belge (SPF Finances), Interested parties: Etat belge (SPF Justice), La Chambre des Représentants</i>	A-G opinion in case about gambling, concentrating on direct effect and fiscal neutrality	Jul 24 2.3.5
CJEU (Case C-122/23): <i>Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Sofia pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite v ‘Legafact’ EOOD</i>	Case about abuse of small enterprise threshold	Jul 24 4.4.3
CJEU (Case C-182/23): <i>DyrektorKrajowej Informacji Skarbowej v J.S.</i>	CJEU holds that compulsory purchase of land was “supply made by taxable person acting as such”	Oct 24 3.1.1
CJEU (Case C-184/23): <i>Finanzamt T v S</i>	CJEU holds that transactions within a VAT group are outside the scope of VAT for all purposes	Oct 24 6.1.2
CJEU (Case C-207/23): <i>Finanzamt X v Y KG</i>	CJEU holds that free of charge supplies should be valued at full cost of production, including indirect costs and non-VATable costs	Jul 24 2.12.3
CJEU (Case C-241/23): <i>P. sp. z o.o. v Dyrektor Izby Administracji Skarbowej w Warszawie, intervening party: Rzecznik Malych i Srednich Przedsiębiorcow</i>	Company acquiring real property for share issue was entitled to input tax based on value agreed with subscriber, not on nominal value of shares issued	Jul 24 2.1.1
CJEU (Case C-243/23): <i>Belgische Staat v L BV</i>	Operation of capital goods scheme in Belgium considered by CJEU	Oct 24 4.4.2
CJEU (Case C-248/23): <i>Novo Nordisk A/S v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Rebate to state insurance body reduced taxable amount for drug manufacturer	Oct 24 4.4.3

CJEU (Case C-288/22): <i>TP v Administration de l'enregistrement, des domaines et de la TVA</i>	CJEU considers whether director's fees were received as a taxable person or not	Apr 24 4.4.3
CJEU (Case C-314/22): <i>Consortium Remi Group AD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	Detailed consideration of bad debt relief rules in Bulgaria	Apr 24 4.4.11
CJEU (Case C-341/22): <i>Feudidi San Gregorio Aziende Agricole SpA v Agenziadelle Entrate</i>	Italian law imposed unacceptable limitations on right to deduct	Apr 24 4.4.12
CJEU (Case C-429/23): <i>'NARE-BG' EOOD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	Bulgarian 12-month time limit for claiming input tax did not breach EU legal principles	Oct 24 4.4.6
CJEU (Case C-433/22): <i>Autoridade Tributaria e Aduaneira v HPA – Construcoes SA</i>	Portuguese rules on reduced rate considered	Apr 24 4.4.6
CJEU (Case C-442/22): <i>P sp. z o.o v Dyrektor Izby Administracji Skarbowej w Lublinie</i>	CJEU considers whether employer company should be liable for VAT on invoices issued by employee carrying out a fraud	Apr 24 4.4.2
CJEU (Case C-533/22): <i>SC Adient Ltd &amp; Co. KG v Agentia Nationala de Administrare Fiscala, Agentia Nationala de Administrare Fiscala – Directia Generala Regionala a Finantelor Publice Ploiesti – Administratia Judeteana a Finantelor Publice Arges</i>	CJEU holds it would be unusual for subsidiary to be fixed establishment of its holding company; supply of services to the holding company cannot fulfil the definition of FE in the Implementing Regulation because the resources are used for the subsidiary's supply, not the holding company's	Jul 24 4.2.1
CJEU (Case C-537/22): <i>Global Ink Trade Kft. v Nemzeti ado- es vamhivatal fellebbviteli igazgatóság</i>	CJEU considers right to deduct where Hungary had not implemented earlier court decisions on fraud	Apr 24 4.4.5
CJEU (Case C-606/22): <i>Dyrektor Izby Administracji Skarbowej w Bydgoszczy v B. sp. z o.o.</i>	CJEU considers whether trader who did not issue tax invoices could make corrections to output tax	Apr 24 4.4.13
CJEU (Case C-657/22): <i>SC Bitulpetroleum Serv SRL v Administratia Judeteana a Finantelor Publice Prahova – Directia Generala Regionala a Finantelor Publice Ploiesti</i>	Case about penal rates of excise duty for breaches of record-keeping regulations	Jul 24 4.4.2
CJEU (Case C-674/22): <i>Gemeente Dinkelland v Ontvanger van de</i>	Rules on compensation for "tax levied in breach of EU law" considered	Apr 24 4.4.8



<i>Belastingdienst/Grote ondernemingen, kantoor Zwolle</i>		
CJEU (Case C-676/22): <i>B2 Energy s.r.o v Odvolaci financni reditelstvi</i>	Substantive and formal conditions for exempting cross-border transactions considered	Apr 24 4.4.10
CJEU (Case C-68/23): <i>M-GbR v Finanzamt O</i>	Distinction between single purpose and multi-purpose vouchers in relation to supplies of digital services	Jul 24 2.12.1
CJEU (Case C-694/22): <i>European Commission v Republic of Malta</i>	Malta held in breach of treaty obligations in relation to car licence fees	Apr 24 4.4.9
CJEU (Case C-696/22): <i>C SPRL v Administrația Județeană a Finanțelor Publice (AJFP) Cluj, Direcția Generală Regională a Finanțelor Publice (DGRFP) Cluj-Napoca</i>	CJEU considers art.64 on tax point for supplies which give rise to periodic payments or statements of account	Jul 24 6.5.1
CJEU (Case C-709/22): <i>Syndyk Masy Upadłości A v Dyrektor Izby Administracji Skarbowej we Wrocławiu</i>	Polish “split payment system” considered by CJEU	Oct 24 4.4.5
CJEU (Case C-73/23): <i>ChaudfontaineLoisirs SA v Etat belge, represented by the Ministre des Finances, Interested party: Etat belge, represented by the Ministre de la Justice</i>	A-G opinion in case about gambling, concentrating on direct effect and fiscal neutrality	Jul 24 2.3.5
CJEU (Case C-733/22): <i>Direktor na Direksia ‘Obzhalvane i danachno-osiguritelna praktika’ – Sofia pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite v ‘Valentina Heights’ EOOD</i>	Bulgarian rules on reduced rate considered	Apr 24 4.4.7
CJEU (Case C-741/22): <i>Casino de Spa SA and others v Belgian State</i>	Exemption for gambling in Belgium considered in action brought by operators after constitutional court struck down changes to law	Oct 24 4.4.7
CJEU (Case C-746/22): <i>Slovenske Energeticke Strojarnje a.s. v Nemzeti Ado- es Vamhivatal Fellebbviteli Igazgatosaga</i>	Case about procedures for refusing cross-border refund claims	Jul 24 4.5.1
CJEU (Case C-791/22): <i>G.A.v Hauptzollamt Braunschweig</i>	CJEU considers where entry charge to VAT arose when goods subsequently moved to another Member State	Apr 24 4.4.4
CJEU (Case C-83/23): <i>H GmbH v Finanzamt M</i>	CJEU holds that customer did not have a right of direct refund from the tax authority	Oct 24 4.4.1
CJEU (Cases C-639/22 – 644/22): <i>X</i>	CJEU considers what is “similar to a	Oct 24 2.3.2

<i>and others v Inspecteur van de Belastingdienst Utrecht and others</i>	SIF” for exemption of management	
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## 5 Other European material

<a href="https://ec.europa.eu/commission/press-corner/detail/en/inf_24_301">https://ec.europa.eu/commission/press-corner/detail/en/inf_24_301</a>	Commission publishes list of infringement proceedings	Apr 24 4.4.1
<a href="http://www.eppo.europa.eu/en/news/eppo-investigation-cluster-midas-eu195-million-vat-fraud-spread-across-17-countries">www.eppo.europa.eu/en/news/eppo-investigation-cluster-midas-eu195-million-vat-fraud-spread-across-17-countries</a>	EPPO announces arrests in large operation against fraud	Apr 24 4.4.14

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

Supreme Court: <i>Jersey Choice Ltd v HMT</i>	Company was not entitled to judicial review of government’s 2012 decision to deny low value consignment relief to imports from Channel Islands	Apr 24 4.3.7
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## 7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Delta Merseyside Ltd and Veezu Holdings Ltd v Uber Britannia Ltd</i>	Court overturns declaration in <i>Uber v Sefton MBC</i>	Oct 24 2.9.1
Court of Appeal: <i>HMRC v Hotel La Tour Ltd</i>	Court of Appeal holds that costs associated with selling shares in subsidiary were blocked from recovery by <i>BLP Group</i> principle	Jul 24 5.3.1
Court of Appeal: <i>Northumbria Healthcare NHS Foundation Trust v HMRC</i>	Hospital car parking was subject to special legal regime and no evidence presented on risk of distortion of competition: therefore not VATable	Apr 24 3.1.1
Court of Appeal: <i>The Prudential Assurance Company Ltd v HMRC</i>	Court of Appeal agrees with UT that time of supply rules apply before grouping provisions are considered	Apr 24 6.1.1

## 8 Case law: High Court/Upper Tribunal

High Court: <i>Director of Border Revenue v OM Cash and Carry Ltd</i>	Border Force were entitled to issue notice of seizure of goods	Apr 24 4.3.6
High Court: <i>Hellard v Khan (Re Phoenix Tech Ltd)</i>	Liquidators’ case against directors of company involved in MTIC fraud	Jul 24 6.9.3
High Court: <i>Mercy Global Consult Ltd (In Liquidation) v Abayomi Adegbuyi-Jackson and others</i>	High Court considers consequences of labour market fraud in case brought by liquidators	Apr 24 6.9.2
High Court: <i>The Secretary of State for Business and Trade v Daniel Singh Sekhon</i>	Insolvency Service case about unlawful preference by director paying creditors rather than HMRC	Jul 24 6.9.4
High Court: <i>Thiel-Czerwinke and another (joint liquidators of Courtside Recycling Ltd) v Crabb</i>	Director of company ordered to repay assets to liquidators following fraud	Apr 24 6.9.2

Upper Tribunal: <i>HMRC v Hippodrome Casino Ltd</i>	UT holds that FTT was wrong to accept Standard Method Override based on floor area allocation	Apr 24 5.3.1
Upper Tribunal: <i>HMRC v Mohammed Zaman</i>	HMRC unsuccessful in long-running dispute about liability for sales of alcoholic beverages which might or might not have been in the UK	Oct 24 6.8.5
Upper Tribunal: <i>Innovative Bites Ltd v HMRC</i>	Mega marshmallows were zero-rated as an ingredient, not SR as confectionery	Jul 24 2.4.1
Upper Tribunal: <i>Nottingham Forest v HMRC</i>	Assessment was raised within 12 months of HMRC finding new evidence that was used to raise it	Jul 24 6.7.1
Upper Tribunal: <i>Qubic Advisory Services Ltd v HMRC</i>	Appeal against penalties for breaches of regulations allowed	Jul 24 2.3.6
Upper Tribunal: <i>SilverDoor Ltd v HMRC</i>	Company arranging accommodation was making VATable supplies of booking service, not exempt supplies of payment processing	Jul 24 2.3.2
Upper Tribunal: <i>Spectrum Community Health CIC v HMRC</i>	NHS was the consumer of company's supplies of healthcare, which were therefore compound not mixed	Jul 24 2.8.1
Upper Tribunal: <i>Spirit Motor Co Ltd v HMRC</i>	Some errors of law arose in FTT decision on default surcharge	Oct 24 6.8.1
Upper Tribunal: <i>TalkTalk Telecom Ltd v HMRC</i>	Contractual variations did not constitute prompt payment discounts enabling reduction in output tax even if customer did not take up discount	Oct 24 2.7.1
Upper Tribunal: <i>Telent Technology Services Ltd v HMRC</i>	Arguments about estoppel in relation to a withdrawn appeal – trader could not argue the same case again after conceding	Jul 24 6.4.1
Upper Tribunal: <i>Ulster Metal Refiners Ltd v HMRC</i>	Argument about costs where trader had been held to be dishonest but had won part of the appeal in the FTT	Jul 24 6.8.6

## 9 Case law: First Tier Tribunal

First-Tier Tribunal (TC09019): <i>New Claire Wine Ltd</i>	Appeal against assessments for suppression of income dismissed	Apr 24 6.7.1
First-Tier Tribunal (TC09024): <i>Walkers Snack Foods Ltd</i>	Poppadoms made of potato were standard rated	Apr 24 2.4.2
First-Tier Tribunal (TC09025): <i>Pracyva Ltd</i>	TTP applied for after due date; appeal against surcharge dismissed	Apr 24 6.8.1
First-Tier Tribunal (TC09030): <i>Aesthetic-Doctor.Com Ltd</i>	No evidence to show that cosmetic treatments were medical care	Apr 24 2.3.2

First-Tier Tribunal (TC09033): <i>Paul Judd</i>	Procedural hearing in case about penalties – substantive hearing to follow	Apr 24 6.8.2
First-Tier Tribunal (TC09034): <i>Laurence Onwufuju</i>	Appeal against PLNs struck out	Apr 24 6.8.2
First-Tier Tribunal (TC09044): <i>Three Shires Trailers Ltd</i>	Vans converted to cars did not trigger self-supply charge because of qualifying use	Apr 24 2.12.1
First-Tier Tribunal (TC09047): <i>Minstrell Recruitment Ltd and others</i>	FTT dismisses appeal in case about missing trader fraud in labour market	Apr 24 5.8.3
First-Tier Tribunal (TC09054): <i>Mr Martin Peter Byrne and another (trading as Eva)</i>	Trader failed to produce evidence to displace HMRC’s best judgement assessment	Apr 24 6.7.1
First-Tier Tribunal (TC09055): <i>Duelfuel Nutrition Ltd</i>	Sports nutrition product held to be “confectionery” and not cakes	Apr 24 2.4.1
First-Tier Tribunal (TC09057): <i>Metatron D.O.O.</i>	Cross-border claim struck out for 2020, but HMRC offered to treat 2019 claim as a <i>Reemtsma</i> claim	Apr 24 4.5.2
First-Tier Tribunal (TC09064): <i>Passion Incorporated Ltd</i>	Company’s claims for input tax were mainly unjustified	Apr 24 5.6.1
First-Tier Tribunal (TC09067): <i>H Ripley &amp; Co Ltd</i>	Company had not provided sufficient evidence of export so did not qualify for zero-rating	Apr 24 4.3.1
First-Tier Tribunal (TC09069): <i>Revive Corporation Ltd</i>	FTT dismisses appeal in long-running MTIC case	Apr 24 5.8.2
First-Tier Tribunal (TC09072): <i>Monmore Properties Ltd</i>	Complicated decision about validity of appeals and assessments; some assessments held to be out of time	Apr 24 6.7.2
First-Tier Tribunal (TC09075): <i>SC Business Gateway Ltd</i>	Company failed to produce evidence to show hardship: application to appeal without depositing VAT refused	Apr 24 6.8.3
First-Tier Tribunal (TC09081): <i>Ali Salamat</i>	Appeal against customs duty penalty dismissed	Apr 24 6.8.2
First-Tier Tribunal (TC09083): <i>Antri Georgiou</i>	Individual met conditions for transfer of residence relief on moving car to UK	Apr 24 4.3.2.
First-Tier Tribunal (TC09088): <i>Mr Stewart Bowman</i>	Individual did not meet conditions for transfer of residence relief on moving assets to UK	Apr 24 4.3.2
First-Tier Tribunal (TC09089): <i>Thomas Hanlon</i>	Appeal against PLN dismissed	Apr 24 6.8.2
First-Tier Tribunal (TC09090): <i>Aspire in the Community Services Ltd</i>	Rules on pre-registration VAT claim considered in procedural hearing	Apr 24 5.8.1

First-Tier Tribunal (TC09091): <i>Mary Davidson</i>	Application to appeal out of time dismissed	Apr 24 6.8.4
First-Tier Tribunal (TC09094): <i>Cheon Fat Ltd</i>	Best judgement assessment reduced, but upheld in principle	Apr 24 6.7.3
First-Tier Tribunal (TC09095): <i>WM Morrison Supermarkets plc</i>	Cereal bars were confectionery and not cakes	Apr 24 2.4.3
First-Tier Tribunal (TC09096): <i>Recep Acar</i>	Application to appeal out of time dismissed	Apr 24 6.8.4
First-Tier Tribunal (TC09097): <i>Colchester Institute Corporation</i>	FTT follows UT precedent in holding that college made exempt supplies of education for “grant” funding	Apr 24 2.1.1
First-Tier Tribunal (TC09126): <i>Elphysic Ltd and others</i>	Case about umbrella companies set up to exploit flat rate scheme and NIC Employment Allowance	Jul 24 5.8.1
First-Tier Tribunal (TC09142): <i>The Good Pack Ltd</i>	Appeal against default surcharge rejected	Jul 24 6.8.1
First-Tier Tribunal (TC09144): <i>Fount Construction Ltd</i>	Argument about detail required on VAT invoice to satisfy reg.14: trader successful in this case	Jul 24 6.6.1
First-Tier Tribunal (TC09147): <i>CF Booth Ltd</i>	Appeal against penalties for deliberate inaccuracies dismissed	Jul 24 6.8.3
First-Tier Tribunal (TC09148): <i>Horizon Contracts Ltd (in liquidation) and others</i>	Case about umbrella companies set up to exploit flat rate scheme and NIC Employment Allowance	Jul 24 5.8.1
First-Tier Tribunal (TC09152): <i>Gillian Graham t/a Skin Science</i>	Nurse was not exempt as supplying medical care, but HMRC’s long period assessment was out of time	Jul 24 2.3.3
First-Tier Tribunal (TC09154): <i>9 Up Consultant Ltd</i>	Trader’s input tax claim based on “alternative evidence” rejected	Jul 24 5.8.4
First-Tier Tribunal (TC09157): <i>V-Com (Worldwide) Ltd</i>	HMRC’s strike-out application rejected in case about alternative evidence for purchases of mobile phones	Jul 24 6.8.7
First-Tier Tribunal (TC09159): <i>Charles Caton</i>	Permission for late appeal refused	Jul 24 6.8.5
First-Tier Tribunal (TC09175): <i>Anandpreet Singh Powar</i>	Director’s appeal against PLN dismissed	Jul 24 6.8.2
First-Tier Tribunal (TC09184): <i>Queenscourt Ltd</i>	Dip pots were for the better enjoyment of hot takeaway food; repayment claim refused, and clawback assessment for earlier repayment upheld as not conspicuously unfair	Jul 24 2.8.2
First-Tier Tribunal (TC09185): <i>The Tyre Company (NI) Ltd</i>	Permission for late appeal refused	Jul 24 6.8.5

First-Tier Tribunal (TC09188): <i>Colaingrove Ltd</i>	Argument about rules on awards of interest by Tribunal (now superseded)	Jul 24 6.4.2
First-Tier Tribunal (TC09190): <i>Charles Kendall Freight Ltd</i>	Application for appellant's costs where HMRC had withdrawn before hearing of appeal - rejected	Jul 24 6.8.8
First-Tier Tribunal (TC09191): <i>Shaun Harte</i>	Some behaviour held to be careless rather than deliberate, penalties reduced accordingly	Jul 24 6.8.4
First-Tier Tribunal (TC09193): <i>Gary Turner</i>	Appeal by director against PLN in <i>Kittel</i> case dismissed	Jul 24 6.8.3
First-Tier Tribunal (TC09199): <i>Rai And Another (T/A Bursha Foods)</i>	Some behaviour held to be careless rather than deliberate, penalties reduced accordingly	Jul 24 6.8.3
First-Tier Tribunal (TC09202): <i>Wholesale Distribution Ltd</i>	Missing trader appeal rejected	Jul 24 5.8.3
First-Tier Tribunal (TC09204): <i>Ashley Charles Trees</i>	Director's appeal against PLN dismissed	Jul 24 6.8.2
First-Tier Tribunal (TC09214): <i>Good Choice 2016 Ltd and another</i>	Assessments for underdeclared sales confirmed, plus penalties	Jul 24 6.7.3
First-Tier Tribunal (TC09215): <i>Lancer Scott Ltd</i>	Appeal in missing trader case dismissed	Jul 24 5.8.2
First-Tier Tribunal: (TC09143) <i>Block-Aid Ltd</i>	Appeal about refusal of alternative evidence for input tax mainly unsuccessful	Jul 24 6.7.2
First-Tier Tribunal (TC09228): <i>Amir</i>	Application to make late appeal refused	Oct 24 6.8.3
First-Tier Tribunal (TC09231): <i>Bottled Science Ltd</i>	Collagen supplement held not to qualify for ZR as "not food"	Oct 24 2.4.1
First-Tier Tribunal (TC09241): <i>CCLA Investment Management Ltd</i>	FTT considers what is "similar to a SIF" for exemption of management	Oct 24 2.3.1
First-Tier Tribunal (TC09243): <i>Lycamobile UK Ltd</i>	"Bundles" constituted supplies of telecom services when sold, not only when used	Oct 24 2.12.2
First-Tier Tribunal (TC09244): <i>B J Shere Khan Star City Ltd and another</i>	Penalties downgraded from "deliberate" to "careless"	Oct 24 6.8.2
First-Tier Tribunal (TC09245): <i>Hana Services Ltd</i>	Default surcharge notice had not been properly served so penalty discharged	Oct 24 6.8.1
First-Tier Tribunal (TC09250): <i>Kenthouse Properties Ltd</i>	Adverse consequence of transfer of property from sole trader developer to company he controlled	Oct 24 3.3.1
First-Tier Tribunal (TC09255): <i>Mark Glenn Ltd</i>	Hair replacement system did not qualify for zero-rating	Oct 24 2.4.2
First-Tier Tribunal (TC09258): <i>Petmaster Ltd</i>	Fulfilment House rules considered by FTT; Turkish trader had not acted	Oct 24 4.3.1

	unreasonably	
First-Tier Tribunal (TC09260): <i>Jeneruhl Trading Ltd and another</i>	Case management directions issued in <i>Kittel</i> appeal by scrap metal dealer	Oct 24 6.8.8
First-Tier Tribunal (TC09263): <i>Go City Ltd</i>	London Pass held to be “not a ticket” and therefore taxable only on use, not on issue; unused credits not taxable at all	Oct 24 2.12.1
First-Tier Tribunal (TC09264): <i>MPMH Construction Ltd</i>	Company was held to have objectively reasonable excuse for late payment where government bodies paid late	Oct 24 6.8.1
First-Tier Tribunal (TC09265): <i>Spowston Food and Wine Ltd</i>	Appeals against company penalty and PLN dismissed	Oct 24 6.8.2
First-Tier Tribunal (TC09266): <i>Hampshire Hospitals NHS Foundation Trust</i>	NHS Trust could not appeal against decisions made in respect of suppliers	Oct 24 6.8.6
First-Tier Tribunal (TC09269): <i>Gregory Sewell</i>	DIY claimant could not succeed, in spite of misdirection by Advice Line	Oct 24 3.4.1
First-Tier Tribunal (TC09270): <i>Ancient &amp; Modern Jewellers Ltd and another</i>	Penalties on incorrect operation of margin scheme confirmed	Oct 24 6.8.2
First-Tier Tribunal (TC09271): <i>Heaven Dry Cleaners Ltd</i>	HMRC had not issued a review conclusion, so taxpayer could not appeal, but would be able to do so	Oct 24 6.8.3
First-Tier Tribunal (TC09273): <i>Ariston Development Ltd</i>	Application to make late appeal refused	Oct 24 6.8.3
First-Tier Tribunal (TC09275): <i>Barclays Service Corporation and another</i>	Foreign company did not have a fixed establishment in the UK to justify grouping on the date of application, but HMRC could not have disallowed grouping on revenue protection grounds	Oct 24 6.1.1
First-Tier Tribunal (TC09278): <i>1<sup>st</sup> Alternative Medical Staffing Ltd</i>	Appellant not permitted to introduce a new ground of appeal	Oct 24 6.8.7
First-Tier Tribunal (TC09286): <i>YBA Ltd</i>	HMRC decisions mostly confirmed in case about alleged fraudulent use of a VAT registration	Oct 24 5.8.1
First-Tier Tribunal (TC09287): <i>Dominion World Ltd</i>	Appeal against best judgement assessment dismissed	Oct 24 6.7.1
First-Tier Tribunal (TC09289): <i>Bangla Lounge (Harborne) and another</i>	Appeal against best judgement assessment mostly dismissed	Oct 24 6.7.2
First-Tier Tribunal (TC09291): <i>Andrew Quay Hull LLP</i>	Taxpayer was bound by ADR agreement to withdraw appeal against penalties, even though this had been misunderstood	Oct 24 6.8.4

First-Tier Tribunal (TC09292): <i>Visual Investments International Ltd</i>	Legal fees did not relate to the taxable person's business, and the supply was not made only to the claimant	Oct 24 5.6.1
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## 10 Other material

<i>Taxation, 22 February 2024</i>	Article about status of EU law following REUL Act	Apr 24 6.9.5
<i>Taxation, 14 March 2024</i>	Article about various issues with partial exemption attribution and apportionment	Apr 24 5.3.2
<i>Taxation, 21 March 2024</i>	Article about recharges of business rates by caravan site owners – not treated as disbursements	Apr 24 2.2.1
<i>Taxation, 21 March 2024</i>	Article about effect of increases in registration thresholds	Apr 24 6.2.2
<i>Taxation, 18 April 2024</i>	Article about Supreme Court judgment in Target	Jul 24 2.3.1
<i>Taxation, 25 April 2024</i>	Article about Court of Appeal decision in Northumbria NHS Foundation Trust	Jul 24 3.1.1
<i>Taxation, 2 May 2024</i>	Article about VAT helpline – should it be abolished?	Jul 24 6.9.6
<i>Taxation, 16 May 2024</i>	Article about Court of Appeal judgment in Prudential Assurance Co	Jul 24 6.1.3
<i>Taxation, 23 May 2024</i>	Article about possible exemption of bras on health grounds	Jul 24 2.3.4
<i>Taxation, 30 May 2024</i>	Article about new HMRC manual putting together all the tertiary legislation	Jul 24 6.9.2
<i>Taxation 11 July 2024</i>	Article about <i>Spectrum Community Health CIC</i>	Oct 24 2.8.1
<i>Taxation 11 July 2024</i>	Article about online trading and HMRC enquiries	Oct 24 2.12.3
<i>Taxation 18 July 2024</i>	Tax tip on benefits of voluntary VAT registration	Oct 24 6.2.1
<i>Taxation 1 August 2024</i>	Article about <i>DELTA</i> decision in Court of Appeal	Oct 24 2.9.1
<i>Taxation 8 August 2024</i>	Summary of proposals on school fees	Oct 24 2.3.3
<i>Taxation 8 August 2024</i>	Article about making cross-border refund claims	Oct 24 4.5.1
<i>Taxation 8 August 2024</i>	Article about <i>Telent Technology Services</i>	Oct 24 4.1
<i>Taxation 15 August 2024</i>	Tax tip about timing of expenditure for partially exempt businesses	Oct 24 5.3.1



<i>Taxation 5 September 2024</i>	Article about practical problems of introduction of VAT on school fees	Oct 24 2.3.3
<i>Taxation 8 August 2024</i>	Open letter to the Chancellor about the likely impact of Making Tax Digital for Income Tax Self Assessment	Oct 24 6.6.1
<i>Taxation, 3 October 2024</i>	Articles in <i>Taxation</i> about recharging of business rates to caravan owners	Oct 24 2.2.1
<a href="http://www.att.org.uk/sites/default/files/2024-09/240905%20VAT%20on%20private%20schools%20response.pdf">www.att.org.uk/sites/default/files/2024-09/240905%20VAT%20on%20private%20schools%20response.pdf</a>	ATT response to proposals on school fees	Oct 24 2.3.3
<a href="http://www.att.org.uk/technical/submissions/att-responds-consultation-vat-treatment-private-hire-vehicles">www.att.org.uk/technical/submissions/att-responds-consultation-vat-treatment-private-hire-vehicles</a>	ATT response to consultation on Sefton case about taxi firms having to act as principals for VAT	Oct 24 2.9.2
<a href="https://ifs.org.uk/publications/tax-private-school-fees-and-state-school-spending">https://ifs.org.uk/publications/tax-private-school-fees-and-state-school-spending</a>	IFS report which is the basis of Labour's estimate of revenue to be raised from VAT on school fees	Oct 24 2.3.3
<a href="http://www.tax.org.uk/ref1295">www.tax.org.uk/ref1295</a>	CIOT response to consultation on The Tax Administration Framework Review: enquiry and assessment powers, penalties, safeguards	Jul 24 6.9.5
<a href="http://www.tax.org.uk/ref1308">www.tax.org.uk/ref1308</a>	CIOT response to consultation Raising standards in the tax advice market – strengthening the regulatory framework and improving registration	Jul 24 6.9.5
<a href="http://www.tax.org.uk/ref1361">www.tax.org.uk/ref1361</a>	CIOT budget representation on repayment interest	Oct 24 6.3
<a href="http://www.tax.org.uk/ref1362">www.tax.org.uk/ref1362</a>	CIOT response to proposals on school fees	Oct 24 2.3.3

## 11. Lectures

### 2.1 Scope of VAT

Grant-funded education	2.1.1	Apr 24
Share subscription in kind	2.1.1	Jul 24

### 2.2 Disbursements

Disbursements	2.2.1 – 2.2.2	Apr 24
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### 2.3 Exemptions

Exemptions	2.3.1 – 2.3.3	Apr 24
Credit card fees	2.3.2	Jul 24
Cosmetic medicine again	2.3.3	Jul 24

Online gambling	2.3.5	Jul 24
Special investment funds	2.3.1 – 2.3.2	Oct 24
Private school fees – Core provisions	2.3.3	Oct 24
Private school fees – VAT registration guidance	2.3.3	Oct 24
Private school fees – Income and expenditure guidance	2.3.3	Oct 24

## 2.4 Zero-rating

Zero rating of food	2.4.1 – 2.4.3	Apr 24
Large marshmallows	2.4.1	Jul 24
Food or not food?	2.4.1	Oct 24
Wigs or not wigs?	2.4.2	Oct 24

## 2.7 Discounts, rebates and gifts

Prompt payment discounts	2.7.1	Oct 24
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## 2.8 Compound and multiple

No separate supply	2.8.1	Apr 24
NHS supplies	2.8.1	Jul 24
Dips	2.8.2	Jul 24

## 2.9 Agency

TOMS	2.9.1 – 2.9.2	Jul 24
Football agents	2.9.3	Jul 24
Agency	2.9.1	Oct 24

## 2.11 Charities and clubs

Definition of a charity	2.11.2	Jul 24
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## 2.12 Other supply problems

Self-supply charge	2.12.1	Apr 24
Vouchers – single or multi-purpose?	2.12.1	Jul 24
Charging electric vehicles	2.12.2	Jul 24
Free of charge supplies	2.12.3	Jul 24
Vouchers	2.12.1	Oct 24

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Plan bundles	2.12.2	Oct 24
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### **3.1 Exemption**

Hospital car parking	3.1.1	Apr 24
Compulsory purchase	3.1.1	Oct 24

### **3.2 Option to tax**

Option to tax practicalities	3.2.1	Apr 24
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### **3.3 Developers and builders**

Construction industry scheme	3.3.1	Apr 24
Transfer to a company	3.3.1	Oct 24

### **4.2 Where is a supply of services?**

Fixed establishment	4.2.1	Apr 24
Fixed establishment	4.2.1	Jul 24

### **4.3 International supplies of goods**

Inward processing relief	4.3.1	Apr 24
Evidence of export	4.3.2	Apr 24
IOSS	4.3.4 – 4.3.6	Apr 24
Low value consignment relief	4.3.8	Apr 24
Fulfilment house	4.3.1	Oct 24

### **4.4 European rules**

European rules	4.4.3 – 4.4.5	Apr 24
Abusive practice	4.4.1	Jul 24

### **5.3 Partial exemption**

Standard method override	5.3.1	Apr 24
Sale of shares in subsidiary	5.3.1	Jul 24

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

Other input tax issues	5.6.1	Apr 24
Legal fees	5.6.1	Oct 24

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## 5.7 Bad debt relief

Other input tax issues	5.7.1	Apr 24
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## 5.8 Other input tax problems

Other input tax issues	5.8.1	Apr 24
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## 6.1 Group registration

Group registration	6.1.1 – 6.1.3	Apr 24
Intra-group supplies	6.1.1	Jul 24
Grouping application rejected	6.1.1	Oct 24
Intra group supplies	6.1.2	Oct 24

## 6.2 Other registration rules

Other registration rules	6.2	Apr 24
Other registration rules	6.2	Oct 24

## 6.5 Timing issues

Continuous supplies	6.5.1	Jul 24
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## 6.6 Records

Records and assessments	6.6	Jul 24
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## 6.7 Assessments

Assessments, penalties and appeals	6.7	Apr 24
Records and assessments	6.7	Jul 24

## 6.8 Penalties and appeals

Assessments, penalties and appeals	6.8	Apr 24
Penalties and appeals	6.8	Jul 24
Penalties	6.8.1 - 6.8.2	Oct 24
Appeals	6.8.3 – 6.8.8	Oct 24

## 6.9 Other administration issues

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Guidelines for compliance	6.9.2	Oct 24
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