

VAT UPDATE 2016/17

INDEX

**Covering quarterly updates
April, July and October 2016**

VAT Update October 2016 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	6
4 Case law: Court of Justice of the European Union	9
5 Other European material	14
6 Case law: Supreme Court.....	15
7 Case law: Court of Appeal/Court of Session	15
8 Case law: High Court/Upper Tribunal	16
9 Case law: First Tier Tribunal	19
10 Other material	19
11 Lectures	33

INDEX BY SOURCE

1 HMRC’s publications of their views

<i>CC/FS12</i>	Updated Factsheet <i>Compliance checks – Penalties for VAT and excise wrongdoings</i>	Oct 16 6.8.2
<i>CC/FS7a</i>	New version of Factsheet on penalties for inaccuracies in returns and documents	Oct 16 6.9.10
<i>Customs Information Paper 6/2016</i>	HMRC explain significant changes to customs procedure codes from 1 May 2016	Apr 16 4.3.6
<i>Customs Information Paper 34/2016</i>	HMRC’s paper <i>Import valuation procedures under Union Customs Code</i>	Jul 16 4.3.8
<i>Customs Information Paper on Union Customs Code 31 May 2016</i>	Notice <i>Customs special procedures for the Union Customs Code</i> issued	Jul 16 4.3.8
<i>HMRC release 15 June 2016</i>	Updated guidance notes on Community Amateur Sports Clubs	Jul 16 2.11.1
<i>HMRC Toolkit: VAT Input Tax (2016)</i>	Updated “input tax toolkit”	Oct 16 5.8.4
<i>HMRC Toolkit: VAT Output Tax (2016)</i>	Updated “output tax toolkit”	Oct 16 2.12.4

<i>HMRC Toolkit: VAT Partial Exemption (2016)</i>	Updated “partial exemption toolkit”	Oct 16 5.3.3
<i>Notice 60</i>	Updated <i>Intrastat General Guide</i>	Apr 16 4.3.3
<i>Notice 101</i>	Updated Notice on <i>Deferring duty, VAT and other charges</i>	Apr 16 4.3.4
<i>Notice 143</i>	<i>Guide for international post users</i> replaced	Jul 16 4.3.9
<i>Notice 144</i>	Updated Notice <i>Trade imports by post – how to complete customs documents</i>	Jul 16 4.3.9
<i>Notice 252</i>	Updated Notice <i>Valuation of imported goods for customs purposes</i>	Jul 16 4.3.9
<i>Notice 431</i>	Updated Notice <i>Visiting forces</i>	Apr 16 4.3.4
<i>Notice 431</i>	Updated Notice <i>Visiting forces</i>	Oct 16 4.3.5
<i>Notice 600</i>	Updated Notice <i>Classifying your imports or exports</i>	Apr 16 4.3.5
<i>Notice 600</i>	Updated Notice <i>Classifying your imports or exports</i>	Oct 16 4.3.5
<i>Notice 700/1</i>	<i>Should I be registered for VAT?</i> Notice updated	Jul 16 6.2.5
<i>Notice 700/1</i>	Updated Notice <i>Should I be registered for VAT?</i>	Oct 16 6.2.1
<i>Notice 700/11</i>	<i>Cancelling your registration</i> Notice updated	Jul 16 6.2.5
<i>Notice 700/11</i>	Updated Notice <i>Cancelling your registration</i>	Oct 16 6.2.1
<i>Notice 700/12</i>	<i>How to fill in and submit your VAT return</i> Notice updated	Jul 16 6.3.2
<i>Notice 700/21</i>	<i>Keeping VAT records</i> Notice updated	Jul 16 6.6.1
<i>Notice 700/25</i>	Updated Notice <i>Taxis and Private Hire Cars</i>	Oct 16 2.9.3
<i>Notice 700/50</i>	Updated Notice <i>Default Surcharge</i>	Oct 16 6.8.1
<i>Notice 700/56</i>	Updated Notice <i>Insolvency</i>	Oct 16 6.9.13
<i>Notice 700/67</i>	Updated Notice <i>Registration scheme for racehorse owners</i>	Apr 16 5.8.6
<i>Notice 701/14</i>	Revised version of Notice <i>Food</i>	Apr 16 2.4.3
<i>Notice 701/19</i>	Updated Notice <i>Fuel and power</i>	Jul 16 2.5.1
<i>Notice 701/29</i>	Updated Notice <i>Betting, gaming and lotteries</i>	Jul 16 2.3.2
<i>Notice 701/45</i>	Revised Notice <i>Sport</i>	Jul 16 2.3.9
<i>Notice 702</i>	Updated Notice <i>Imports</i>	Apr 16 4.3.4

<i>Notice 702</i>	Updated Notice <i>Imports</i>	Jul 16 4.3.9
<i>Notice 702/9</i>	Notice <i>VAT import customs procedures</i> withdrawn	Jul 16 4.3.9
<i>Notice 704</i>	Updated Notice <i>VAT Retail exports</i>	Oct 16 4.3.5
<i>Notice 704/1</i>	Updated Notice <i>Tax free shopping in the UK</i>	Oct 16 4.3.5
<i>Notice 708</i>	Updated Notice <i>Buildings and construction</i> for new policy on dwellings formed from more than one building	Oct 16 3.3.5
<i>Notice 709/5</i>	Updated Notice on the TOMS	Apr 16 2.9.2
<i>Notice 718/1</i>	Updated Notice <i>The VAT Margin Scheme on second-hand cars and other vehicles</i>	Apr 16 2.10.1
<i>Notice 723A</i>	<i>Refunds of VAT in the European Community for EC and non-EC businesses</i> Notice updated	Jul 16 4.5.1
<i>Notice 725</i>	Updated Notice <i>The single market</i>	Oct 16 4.3.5
<i>Notice 733</i>	<i>Flat rate scheme for small businesses</i> Notice updated	Jul 16 6.3.2
<i>Notice 741A</i>	Updated Notice <i>Place of Supply of Services</i>	Oct 16 4.2.2
<i>Notice 749</i>	Updated Notice <i>Local authorities and similar bodies</i>	Apr 16 5.8.1
<i>Notice 760</i>	Updated Notice <i>Customs freight simplified procedures</i>	Jul 16 4.3.9
<i>Notice 760</i>	Updated their Notice <i>Customs Freight Simplified Procedures</i>	Oct 16 4.3.5
<i>Notice 770</i>	Updated Notice <i>Imported goods – end-use relief</i>	Apr 16 4.3.5
<i>Notice 827</i>	updated Notice <i>European Union preferences – export procedures</i>	Apr 16 4.3.5
<i>Notice 828</i>	Updated Notice <i>Tariff preferences – rules of origin for various countries</i>	Apr 16 4.3.5
<i>Notice 831</i>	Updated Notice <i>European Union: Binding Origin Information (BOI)</i>	Apr 16 4.3.5
<i>Notice 1001</i>	<i>VAT refund scheme for certain charities</i> Notice updated	Jul 16 5.8.4
<i>Notice 3001</i>		Jul 16 4.3.8
<i>Notice 3001</i>	Updated new Notice <i>Customs special procedures for the Union Customs Code</i>	Oct 16 4.3.5

<i>Notice SIVA 1</i>	New version of <i>Notice Simplified import VAT accounting</i>	Jul 16 4.3.9
<i>Revenue & Customs Brief 01/2016</i>	Explanation of new reverse charge on electronic communications	Apr 16 2.12.3
<i>Revenue & Customs Brief 03/2016</i>	HMRC announce review of grouping rules	Apr 16 6.1.1
<i>Revenue & Customs Brief 04/2016</i>	Relaxation of rules on MOSS for micro traders	Apr 16 4.1.1
<i>Revenue & Customs Brief 07/2016</i>	HMRC comment on requests to not collect VAT not collected from customers by unregistered traders – will not be routinely considered	Apr 16 6.2.2
<i>Revenue & Customs Brief 9/2016</i>	Brief explains demonstration of compliance with planning consent when permitted development rights relied on	Jul 16 3.3.6
<i>Revenue & Customs Brief 10/2016</i>	HMRC issue new Brief on unjust enrichment in golf club claims following <i>Berkshire</i> case	Jul 16 6.4.4
<i>Revenue & Customs Brief 11/2016</i>	HMRC change policy on application of TOGC rules where businesses move in or out of VAT groups	Jul 16 2.12.2
<i>Revenue & Customs Brief 12/2016</i>	Updated guidance on Senior Accounting Officer rules	Jul 16 6.9.6
<i>Revenue & Customs Brief 13/2016</i>	New policy on dwellings formed from more than one building	Oct 16 3.3.5
<i>Revenue & Customs Brief 14/2016</i>	Transitional period on pension fund management costs extended to 31 December 2017	Oct 16 5.6.1
<i>Revenue & Customs Brief 15/2016</i>	Brief to explain new rules on indemnity repairs	Oct 16 4.2.2
<i>Revenue & Customs Brief 17/2015</i>	Updated Brief on pension fund management costs	Oct 16 5.6.1
<i>VAT Information Sheet 1/2015</i>	HMRC revise guidance on procedures for golf club claims following <i>Berkshire</i> case	Jul 16 6.4.4
<i>VAT Information Sheet 1/2016</i>	Table of exchange rates for use by those registered under MOSS	Apr 16 4.1.2
<i>VAT Information Sheet 2/2016</i>	Exchange rates to be used for MOSS in quarter to March 2016	Jul 16 4.1.2
<i>VAT Information Sheet 3/2016</i>	Standard VAT rate for Greece rose from 23% to 24% on 1 June 2016	Jul 16 4.1.3
www.gov.uk/government/collections/customs-information-papers--2	HMRC explain significant changes to customs procedure codes from 1 May	Apr 16 4.3.6

	2016	
www.gov.uk/government/consultations/fulfilment-house-due-diligence-scheme	Consultation on fit and proper standards for fulfilment houses for online marketplace sales	Apr 16 6.9.4
www.gov.uk/government/publications/draft-legislation-vat-use-and-enjoyment-provisions-for-insurance-repair-services	Consultation on changing place of supply of indemnity repairs	Apr 16 4.2.1
www.gov.uk/government/publications/hmrc-single-departmental-plan-2015-to-2020	Single departmental plan sets out HMRC policy objectives for 5 years to 2020	Apr 16 6.9.6
www.gov.uk/government/publications/vat-information-sheet-0116-vat-moss-exchange-rates-for-period-ending-december-2015	Table of exchange rates for use by those registered under MOSS	Apr 16 4.1.2
www.gov.uk/government/publications/vat-overseas-businesses-and-joint-and-several-liability-for-online-marketplaces	Measures to strengthen powers to require foreign traders to appoint fiscal representatives in the UK	Apr 16 6.9.4
www.gov.uk/government/publications/vat-refunds-for-museums-and-galleries	VAT refund scheme for museums etc. extended more generally	Apr 16 5.8.3
www.gov.uk/government/publications/vat-reverse-charge-for-electronic-communications-services	Tax Impact and Information Note on new reverse charge on electronic communications	Apr 16 2.12.3
www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers	Updated <i>Guide to VAT on supplies of digital services to private consumers: Register and use the VAT Mini one-stop-shop for digital supplies</i>	Apr 16 4.1.1
www.gov.uk/government/consultations/strengthening-the-tax-avoidance-disclosure-regimes-for-indirect-taxes-and-inheritance-tax	Proposals to change VAT avoidance scheme disclosure rules	Jul 16 6.9.5
www.gov.uk/government/news/pm-companies-to-be-liable-for-employees-who-facilitate-tax-cheating ; http://tinyurl.com/h5vflj7	Proposed criminal offence for companies failing to stop staff facilitating tax evasion	Jul 16 6.9.4
www.gov.uk/government/publications/finance-bill-2016-committee-of-the-whole-house	Delays to Finance Bill 2016	Jul 16 6.9.2
www.gov.uk/government/publications/large-business-publication-of-tax-strategy	Requirement for larger businesses to publish tax strategy	Jul 16 6.9.3
www.gov.uk/government/publications/large-business-special-measures/special-measures-guidance	Proposed measures to counter larger businesses undertaking aggressive avoidance	Jul 16 6.9.3

<i>introduction</i>		
www.gov.uk/government/speeches/statement-by-the-chancellor-following-the-eu-referendum	George Osborne's brief statement about Brexit	Jul 16 6.9.1
www.gov.uk/guidance/register-and-use-the-vat-mini-one-stop-shop	Updated guidance on MOSS and e-commerce	Jul 16 4.1.1

2 Statute and other Parliamentary material

<i>FA 2016 s.125</i>	Legislation for changes to ZR of women's sanitary products to take effect April 2017 or when EU allows	Oct 16 2.4.2
<i>FB 2016 amendment 161</i>	Legislation for changes to ZR of women's sanitary products approved	Oct 16 2.4.2
<i>OOTLAR Budget 2016</i>	Charity reliefs extended to Isle of Man charities	Apr 16 2.11.2
<i>OOTLAR Budget 2016</i>	Treasury power to add bodies to s.33 claimants introduced	Apr 16 5.8.3
<i>OOTLAR March 2016</i>	Proposed clarification of "reasonable care" for penalty cases	Apr 16 6.8.3
<i>OOTLAR March 2016</i>	Consultation on new penalty for participating in VAT fraud	Apr 16 6.8.3
<i>OOTLAR March 2016</i>	Proposed extension of VAT Disclosure Regime to align more closely with direct tax version	Apr 16 6.9.3
<i>OOTLAR March 2016</i>	Measures to increase consequences for promoters and enablers of avoidance schemes if their schemes fail	Apr 16 6.9.3
<i>OOTLAR March 2016</i>	Measures to strengthen powers to require foreign traders to appoint fiscal representatives in the UK	Apr 16 6.9.4
<i>Red Book 1.218 – 1.220</i>	Measures to strengthen powers to require foreign traders to appoint fiscal representatives in the UK	Apr 16 6.9.4
<i>Red Book 2.151</i>	VAT refund scheme for museums etc. extended more generally	Apr 16 5.8.3
<i>Red Book 2.152</i>	Treasury power to add bodies to s.33 claimants introduced	Apr 16 5.8.3
<i>Red Book 2.153</i>	Charity reliefs extended to Isle of Man charities	Apr 16 2.11.2
<i>SI 2016/12</i>	Introduction of new reverse charge on electronic communications	Apr 16 2.12.3
<i>SI 2016/235</i>	VAT refund scheme for museums etc. extended to several specific bodies	Apr 16 5.8.3

<i>SI 2016/307</i>	New s.33 body added to list	Apr 16 5.8.3
<i>SI 2016/333</i>	HMRC change rules on fees for paying tax by credit card	Apr 16 6.3.3
<i>SI 2016/365</i>	Registration thresholds increased from 1 April 2016	Apr 16 6.2.3
<i>SI 2016/620</i>	Removal of references to out of date bodies in Sch.8 reliefs for medicines etc.	Jul 16 2.4.4
<i>SI 2016/726</i>	New place of supply rules for indemnity repairs	Oct 16 4.2.2

3 Other UK official material

<i>services.parliament.uk/bills/2016-17/finance.html</i>	FA 2016 finally received Royal Assent on 15 September	Oct 16 6.9.6
<i>www.adjudicatorsoffice.gov.uk/pdf/report2016.pdf</i>	Adjudicator's Annual Report 2015-16	Oct 16 6.9.8
<i>www.gov.uk/government/consultations/business-income-tax-simplified-cash-basis-for-unincorporated-property-businesses</i>	Consultations on Making Tax Digital	Oct 16 6.9.2
<i>www.gov.uk/government/consultations/business-income-tax-simplifying-tax-for-unincorporated-businesses</i>	Consultations on Making Tax Digital	Oct 16 6.9.2
<i>www.gov.uk/government/consultations/making-tax-digital-bringing-business-tax-into-the-digital-age</i>	Consultations on Making Tax Digital	Oct 16 6.9.2
<i>www.gov.uk/government/consultations/making-tax-digital-tax-administration</i>	Consultations on Making Tax Digital	Oct 16 6.9.2
<i>www.gov.uk/government/consultations/making-tax-digital-voluntary-pay-as-you-go</i>	Consultations on Making Tax Digital	Oct 16 6.9.2
<i>www.gov.uk/government/consultations/penalty-for-participating-in-vat-fraud</i>	Consultation on penalties for taking part in VAT fraud	Oct 16 6.9.1
<i>www.gov.uk/government/consultations/strengthening-tax-avoidance-sanctions-and-deterrents-discussion-document</i>	Consultation on increasing deterrents for advisers promoting tax avoidance schemes	Oct 16 6.9.3
<i>www.gov.uk/government/consultations/tackling-the-hidden-economy-conditional</i>	Consultations until 21 October 2016 on measures to tackle the "hidden economy"	Oct 16 6.9.4
<i>www.gov.uk/government/consultations/tackling-the-hidden-economy-extension-of-data-gathering-powers-to-money-service-businesses</i>	Consultations until 21 October 2016 on measures to tackle the "hidden economy"	Oct 16 6.9.4

www.gov.uk/government/consultations/tackling-the-hidden-economy-sanctions	Consultations until 21 October 2016 on measures to tackle the “hidden economy”	Oct 16 6.9.4
www.gov.uk/government/publications/credit-card-sales-campaign-your-guide-to-making-a-disclosure	Credit card sales HMRC campaign	Oct 16 6.9.5
www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2015-to-2016	HMRC Annual Report and Accounts for 2015-16	Oct 16 6.9.8
www.gov.uk/government/publications/hmrc-the-standard-for-agents	HMRC set out standards of integrity, professional competence and behaviour they expect of agents	Oct 16 6.9.9
www.gov.uk/government/publications/hm-revenue-and-customs-disclosure-service	HMRC describe “digital disclosure service”	Oct 16 6.9.5
www.gov.uk/government/publications/let-property-campaign-your-guide-to-making-a-disclosure	Income from let property HMRC campaign	Oct 16 6.9.5
www.gov.uk/government/publications/second-incomes-campaign-your-guide-to-making-a-disclosure	Second incomes HMRC campaign	Oct 16 6.9.5
www.gov.uk/government/publications/vat-in-the-digital-single-market-eu-consultation-response	UK government asks Commission to relax MOSS rules with threshold	Apr 16 4.1.1
www.gov.uk/government/publications/vat-use-and-enjoyment-of-insurance-repair-services	Tax Impact and Information Note on new rules for indemnity repairs	Oct 16 4.2.2
www.gov.uk/government/publications/your-charter	HMRC revises “Your Charter”	Apr 16 6.9.2
www.gov.uk/government/publications/your-charter-annual-report-2015-to-2016	HMRC Annual Charter Report for 2015-16	Oct 16 6.9.8
www.gov.uk/government/uploads/system/uploads/attachment_data/file/536912/How-we-resolve-tax-disputes_HMRC_2015-16.pdf	Tax Assurance Commissioner’s Annual Report 2015-16	Oct 16 6.9.8
www.gov.uk/government/uploads/system/uploads/attachment_data/file/486536/further-fees-proposals-gov-response-consultation.pdf	Proposed action to introduce fees for taking appeals to Tribunal	Apr 16 6.9.1
www.gov.uk/government/uploads/system/uploads/attachment_data/file/504850/small_company_taxation_review_final_03032016.pdf#page=26	Office of Tax Simplification recommendations including two VAT measures	Apr 16 6.9.5
www.gov.uk/guidance/worldwide-disclosure-facility-make-a-disclosure	HMRC describe “digital disclosure service”	Oct 16 6.9.5

www.gov.uk/hmrc-internal-manuals/vat-default-surcharge-officers-guide	New VAT Default Surcharge Officer's Guide	Oct 16 6.8.1
www.gov.uk/non-statutory-clearance-service-guidance	Updated guidance on non-statutory clearance service	Oct 16 6.9.11
www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/news-parliament-2015/service-quality-personal-taxpayers-report-published-16-17/	Public Accounts Committee (PAC) report on 'Quality of service to personal taxpayers and replacing the Aspire contract'	Oct 16 6.9.8
www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2016-09-15/HCWS165	Autumn Statement will be 23 November 2016	Oct 16 6.9.7
www.publications.parliament.uk/pa/cm201516/cmselect/cmpubacc/674/674.pdf	Public Accounts Committee urges HMRC to take more action against tax fraud	Jul 16 6.9.4

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-11/15): <i>Odvolační finanční ředitelství v Český Rozhlas</i>	Public body funded by statutory licence fee was not receiving business income, but might not be able to claim related VAT on expenses	Apr 16 4.4.7
CJEU (A-G) (Case C-18/15): <i>Brisal — Auto Estradas do Litoral S.A., KBC Finance Ireland v Fazenda Pública</i>	Corporation tax case considers VAT precedent in finding that indirect discrimination against non-resident businesses is not allowed	Apr 16 4.4.9
CJEU (A-G) (Case C-229/15): <i>Minister Finansów v Jan Mateusiak</i>	Opinion about charge to VAT on cessation of registration	Jul 16 4.4.10
CJEU (A-G) (Case C-24/15): <i>Josef Plöckl v Finanzamt Schrobenhausen</i>	Opinion that refusal of exemption for paperwork failures on despatch would be disproportionate	Jul 16 4.3.1
CJEU (A-G) (Case C-344/15): <i>National Roads Authority v HMRC</i>	A-G's opinion considers that there should be a presumption that public authorities engaging in similar activities to commercial companies will distort competition	Oct 16 2.12.1
CJEU (A-G) (Case C-390/15): <i>Rzecznik Praw Obywatelskich (RPO)</i>	A-G's opinion is that Directive is justified in charging different rates on standard and physical publications	Oct 16 4.4.8
CJEU (A-G) (Case C-432/15): <i>Odvolační finanční ředitelství v Pavlína Baštová</i>	Opinion about operation of VAT in relation to entry of horses for races, including status of prize money	Jul 16 4.4.11
CJEU (A-G) (Case C-453/13): <i>Criminal proceedings against A, B</i>	A-G's opinion on application of PVD to greenhouse gas emissions	Oct 16 4.4.7

	allowances to assist with criminal case in Germany	
CJEU (A-G) (Case C-516/14): <i>Barlis 06 — Investimentos Imobiliários e Turísticos SA v Autoridade Tributária e Aduaneira</i>	Vague descriptions of services on invoices were inadequate because authorities need to be able to see that the proper treatment has been applied	Apr 16 4.4.5
CJEU (A-G) (Case C-518/14): <i>Senatex GmbH v Finanzamt Hannover-Nord</i>	Trader should be allowed to obtain corrected invoices and deduct input tax in period in which transaction took place	Apr 16 4.4.4
CJEU (A-G) (Case C-543/14): <i>Ordre des barreaux francophones et germanophone and Others v Conseil des ministres</i>	Transitional exemption once abolished could not be reinstated	Apr 16 4.4.8
CJEU (A-G) (Case C-546/15): <i>Degano Trasporti S.a.s. di Ferruccio Degano & C., in liquidazione</i>	Compromise in which tax authority accepted less than full amount of VAT could be lawful if alternative would produce no greater amount	Apr 16 4.4.6
CJEU (A-G) (Case C-592/15): <i>HMRC v British Film Institute</i>	A-G’s opinion is that cultural exemption was not sufficiently clear to have direct effect before being implemented in UK	Oct 16 2.3.6
CJEU (Application) (Case C-616/15): <i>European Commission v Federal Republic of Germany</i>	Application by Commission for declaration that German cost-sharing rules are not in accordance with PVD	Jul 16 4.4.15
CJEU (Case C-11/15): <i>Odvolací finanční ředitelství v Český Rozhlas</i>	Public broadcaster’s licence fee income held to be outside the scope of VAT, not exempt	Jul 16 4.4.8
CJEU (Case C-128/14): <i>Staatssecretaris van Financiën v Het Oudeland Beheer BV</i>	Self-supply charge on use of property for exempt purposes considered by CJEU	Jul 16 4.4.5
CJEU (Case C-130/15): <i>HMRC v National Exhibition Centre Ltd</i>	CJEU rules that “card handling charges” are not exempt as financial transactions	Jul 16 2.3.3
CJEU (Case C-131/14): <i>Cervati and another v Agenzia delle Dogane and another</i>	Arrangements for circumventing import quota were not abusive	Jul 16 4.3.4
CJEU (Case C-186/15): <i>Kreissparkasse Wiedenbrück v Finanzamt Wiedenbrück</i>	CJEU confirms that special methods are not required to round the percentage for overheads	Jul 16 5.3.4
CJEU (Case C-22/15): <i>European Commission v Kingdom of the Netherlands</i>	Netherlands rules on sporting exemption did not comply with PVD	Jul 16 4.4.6
CJEU (Case C-226/14): <i>Eurogate Distribution GmbH v Hauptzollamt Hamburg-Stadt</i>	Paperwork deficiencies in customs warehousing did not create customs debt in the circumstances	Jul 16 4.3.6

CJEU (Case C-228/14): <i>DHL Hub Leipzig GmbH v Hauptzollamt Braunschweig</i>	Paperwork deficiencies in customs warehousing did not create customs debt in the circumstances	Jul 16 4.3.6
CJEU (Case C-229/15): <i>Minister Finansów v Jan Mateusiak</i>	Charge to output tax on cessation was separate from input tax claim and CGS during lifetime of business	Oct 16 4.4.3
CJEU (Case C-263/15): <i>Lajvér Meliorációs Nonprofit Kft. and Lajvér Csapadékvízrendezési Nonprofit Kft. v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága</i>	CJEU holds that grant-subsidised not-for-profit entity was engaged in economic activity and entitled to its input tax on costs	Jul 16 5.1.5
CJEU (Case C-267/15): <i>Gemeente Woerden v Staatssecretaris van Financiën</i>	Netherlands authority held to be entitled to input tax on sale of buildings at 10% of cost to non-profit foundation	Jul 16 4.4.9
CJEU (Case C-291/15): <i>EURO 2004. Hungary Kft v Nemzeti Adó- és Vámhivatal Nyugat-dunántúli Regionális Vám- és Pénzügyori</i>	Hungarian increase in import value for VAT and duties upheld by CJEU	Jul 16 4.3.5
CJEU (Case C-332/14): <i>Wolfgang und Dr Wilfried Rey Grundstücksgemeinschaft GbR v Finanzamt Krefeld</i>	PVD did not prohibit German law which required change of partial exemption method between CGS initial recovery and later adjustment	Jul 16 5.3.2
CJEU (Case C-334/14): <i>Les Jardins de Jouvence SCRL v Belgian State</i>	Supply of supported independent living for older people could constitute welfare	Apr 16 2.3.6
CJEU (Case C-40/15): <i>Minister Finansów v Aspiro SA, formerly BRE Ubezpieczenia sp. z o.o.</i>	Supply of claims handling did not qualify for exemption because supplier was not insurance agent	Apr 16 2.3.1
CJEU (Case C-400/15): <i>Landkreis Potsdam-Mittelmark v Finanzamt Brandenburg</i>	German law allowing input tax only if there was at least 10% business use	Oct 16 5.1.1
CJEU (Case C-516/14): <i>Barlis 06 — Investimentos Imobiliários e Turísticos SA v Autoridade Tributária e Aduaneira</i>	CJEU comments on requirements for descriptions on invoices to support input tax deduction	Oct 16 4.4.5
CJEU (Case C-518/14): <i>Senatex GmbH v Finanzamt Hannover-Nord</i>	Germany was wrong to refuse corrections to documentation, justifying input tax claim in the period the purchase was originally effected	Oct 16 4.4.6
CJEU (Case C-520/14): <i>Gemeente Borsele v Staatssecretaris van Financiën</i>	Bus service bought in by local authority was not economic activity because amount paid by parents was nominal only – not consideration	Jul 16 2.1.1
CJEU (Case C-543/14): <i>Ordre des barreaux francophones et</i>	Once Belgium had abolished a transitional provision, it could not	Oct 16 4.4.4

<i>germanophone and others v Conseil des ministres</i>	reinstate it	
CJEU (Case C-546/14): <i>Degano Trasporti S.a.s. di Ferruccio Degano & C., in liquidazione</i>	Italian practice of compromising with insolvent trader upheld by CJEU, provided no less VAT collected than would be due in insolvency	Jul 16 4.4.4
CJEU (Case C-550/14): <i>Envirotec Denmark ApS v Skatteministeriet</i>	Domestic reverse charge rules applied to amalgam of material containing gold	Jul 16 4.4.7
CJEU (Case C-607/14): <i>Bookit Ltd v HMRC</i>	CJEU rules that “card handling charges” are not exempt as financial transactions	Jul 16 2.3.3
CJEU (Opinion) (Case C-471/15): <i>Sjelle Autogenbrug I/S v Skatteministeriet</i>	A-G’s opinion is that margin scheme can apply to purchase of cars that are broken down into spare parts	Oct 16 4.4.9
CJEU (Reference) (Case 624/15): <i>Litdana UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Questions about operation of margin scheme	Apr 16 4.4.13
CJEU (Reference) (Case C-): <i>Evo Bus GmbH v Direcția Generală Regională a Finanțelor Publice Ploiești — Administrația Județeană a Finanțelor Publice Argeș</i>	Reference on conditions imposed by Romanian authorities for claims for VAT incurred elsewhere in EU	Jul 16 4.5.2
CJEU (Reference) (Case C-101/16): <i>SC Paper Consult SRL v Direcția Regională a Finanțelor Publice Cluj-Napoca, Administrația Județeană a Finanțelor Publice Bistrița-Năsăud</i>	Romanian reference about refusal of deduction where appellant failed to check for entry of supplier on “inactive suppliers” list	Jul 16 4.4.20
CJEU (Reference) (Case C-132/16): <i>Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ — Sofia v Iberdrola Imobiliaria Real Estate Investments EOOD</i>	Bulgarian reference about recipient of supply in case involving tenants’ improvements to property	Jul 16 4.4.21
CJEU (Reference) (Case C-164/16): <i>HMRC v Mercedes Benz Financial Services UK Ltd</i>	Questions referred on whether flexible financing contracts were supplies of services or supplies of goods	Oct 16 2.12.3
CJEU (Reference) (Case C-21/16): <i>Euro Tyre BV v Autoridade Tributária e Aduaneira</i>	Portuguese reference about refusal of exemption for despatches	Jul 16 4.4.13
CJEU (Reference) (Case C-211/16): <i>Bimotor SpA v Agenzia delle Entrate – Direzione Provinciale II di Torino</i>	Questions referred on right of state to restrict amount of VAT repayable to claimants	Oct 16 4.4.11
CJEU (Reference) (Case C-246/16): <i>Enzo di Maura v Agenzia delle Entrate – Direzione Provinciale di Siracusa</i>	Questions referred about Italian conditions for bad debt relief claims	Oct 16 4.4.10

CJEU (Reference) (Case C-251/16): <i>Edward Cussens, John Jennings, Vincent Kingston v T. G. Brosman</i>	Questions referred about right of state to apply “abuse of rights” without domestic law on the subject	Oct 16 4.4.12
CJEU (Reference) (Case C-254/16): <i>Glencore Grain Hungary Kft./Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság</i>	Questions referred about right of state to defer repayment of input tax	Oct 16 4.4.13
CJEU (Reference) (Case C-26/16): <i>Santogal M-Comércio e Reparação de Automóveis Lda v Autoridade Tributária e Aduaneira</i>	Portuguese reference about taxation of new means of transport	Jul 16 4.3.2
CJEU (Reference) (Case C-262/16): <i>Shields & Sons Partnership v HMRC</i>	Questions referred to CJEU on UK’s agricultural flat rate scheme	Oct 16 6.3.2
CJEU (Reference) (Case C-28/16): <i>Magyar Villamos Művek Zrt. (MVM) v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Reference in case about holding company services to subsidiaries without consideration	Jul 16 5.1.1
CJEU (Reference) (Case C-33/16): <i>A Oy</i>	Finnish question about exemption for supplies relating to cargo	Jul 16 4.4.16
CJEU (Reference) (Case C-340/15): <i>Christine Nigl and Others</i>	Austrian reference about business splitting	Jul 16 4.4.17
CJEU (Reference) (Case C-340/15): <i>Wallenborn Transports SA v Hauptzollamt Gießen</i>	German reference about operation of free zones	Jul 16 4.3.7
CJEU (Reference) (Case C-36/16): <i>Minister Finansów v Posnania Investment SA</i>	Polish reference about transfer of land in satisfaction of arrears of tax	Jul 16 4.4.12
CJEU (Reference) (Case C-38/16): <i>Compass Contract Services Ltd v HMRC</i>	Questions referred to CJ on whether different dates for input tax and output tax <i>Fleming</i> claims is contrary to EU legal principles	Apr 16 6.4.5
CJEU (Reference) (Case C-390/15): <i>Rzecznik Praw Obywatelskich (RPO)</i>	Polish reference about fiscal neutrality and treatment of electronic books	Jul 16 4.4.14
CJEU (Reference) (Case C-412/15): <i>TMD Gesellschaft für transfusionsmedizinische Dienste mbH v Finanzamt Kassel II — Hofgeismar</i>	German reference about supplies of human blood for non-therapeutic purposes	Jul 16 4.4.18
CJEU (Reference) (Case C-453/15): <i>Criminal proceedings against A, B</i>	Questions about place of supply of emissions trading in fraud context	Apr 16 4.4.12
CJEU (Reference) (Case C-471/15): <i>Sjelle Autogenbrug I/S v Skatteministeriet</i>	Danish reference about operation of second hand margin scheme	Jul 16 4.4.19
CJEU (Reference) (Case C-493/15): <i>Agenzia delle Entrate v Marco Identi</i>	Italian reference about extinguishing VAT debts as part of bankruptcy	Jul 16 4.4.4

CJEU (Reference) (Case C-524/15): <i>Criminal proceedings against Luca Menci</i>	Questions about possible double jeopardy in relation to civil penalties and criminal prosecution	Apr 16 4.4.10
CJEU (Reference) (Case C-555/15): <i>Bernard Jean Marie Gabarel v Fazenda Pública</i>	Questions about extent of medical profession	Apr 16 4.4.11
CJEU (Reference) (Case C-564/15): <i>Tibor Farkas v Nemzeti Adó- és Vámhivatal Dél-alföldi Regionális Adó Főigazgatósága</i>	Questions about lawfulness of penalty for incorrect accounting where no loss of revenue and no allegation of abuse	Apr 16 4.4.17
CJEU (Reference) (Case C-573/15): <i>État belge v Oxycure Belgium SA</i>	Questions about applying different rates to oxygen in cylinders and oxygen supplied by compressor	Apr 16 4.4.16
CJEU (Reference) (Case C-574/15): <i>Criminal proceedings against Mauro Scialdone</i>	Questions about lawfulness of Italian relaxation of deterrents against criminal evasion	Apr 16 4.4.14
CJEU (Reference) (Case C-576/14): <i>ET 'Maya Marinova' v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Veliko Tarnovo pri Tsentralno upravlenie na natsionalnata agentsia za prihodite</i>	Questions about determination of taxable amounts in possibly fraudulent transactions	Apr 16 4.4.15
CJEU (Reference) (Case C-592/14): <i>HMRC v British Film Institute</i>	Questions referred on scope of cultural services exemption	Apr 16 2.3.9
CJEU (Reference) (Case C-605/15): <i>Minister Finansów v Aviva Towarzystwo Ubezpieczeń na Życie S.A. w Warszawie</i>	Polish reference about cost sharing exemption and distortion of competition	Jul 16 4.4.15
CJEU (Reference) (Case C-633/15): <i>London Borough of Ealing v HMRC</i>	Questions referred about possible discrimination in treating local authority leisure services as taxable while non-profit bodies are exempt	Apr 16 2.3.8
CJEU (Reference) (Case C-699/15): <i>HMRC v Brockenhurst College</i>	Questions referred about supplies in course of education received by persons other than students	Apr 16 2.3.4
CJEU (Reference) (Case C-90/16): <i>The English Bridge Union Limited v HMRC</i>	Questions referred on requirement for physical element in "sport", in context of contract bridge	Jul 16 2.3.10

5 Other European material

ec.europa.eu/taxation_customs/comm/consultations/tax/super_reduced_rates_vat_en.htm	Commission consultation on proposals to allow member states to apply reduced VAT rates to electronically-supplied publications	Oct 16 4.4.2
ec.europa.eu/taxation_customs/taxation/vat/action_plan/index_en.htm	Some details of Commission's proposed VAT action plan	Jul 16 4.4.1

europa.eu/rapid/press-release_IP-16-1022_en.htm	Commission's proposed VAT action plan	Jul 16 4.4.1
http://ec.europa.eu/taxation_customs/common/consultations/tax/index_en.htm	Replies to Commission consultation on e-commerce	Jul 16 4.1.1
http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_ec_annexi.pdf	List of VAT registration thresholds applied by EU Member States updated to January 2016	Apr 16 4.4.2
http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52015XC1126(01)&from=EN	List of gold coins eligible for VAT exemption in 2016	Apr 16 4.4.3
http://europa.eu/rapid/press-release_MEX-16-398_en.htm	Commission "orientation debate" on the future for VAT in the EU	Apr 16 4.4.1
https://ec.europa.eu/taxation_customs/sites/taxation/files/2016-09_vat-gap-report_final.pdf	Figures for the theoretical EU-wide VAT gap for 2014	Oct 16 4.4.1
IP/16/2936	Figures for the theoretical EU-wide VAT gap for 2014	Oct 16 4.4.1
<i>Official Journal of the European Union</i> 31 May 2016	Minimum standard rate confirmed at 15% until December 2017	Jul 16 4.4.2
www.consilium.europa.eu/en/press/press-releases/2016/05/25-conclusions-vat-action-plan/	Council welcomes Commission's VAT action plan	Jul 16 4.4.1
www.consilium.europa.eu/en/press/press-releases/2016/06/27-agri-vat-rules/	Directive on vouchers to take effect 1 January 2018	Jul 16 4.4.3

6 Case law: Supreme Court

Supreme Court: <i>Shop Direct Group v HMRC</i>	Confirmation that VAT repayments were subject to corporation tax as trading receipts, even if received by company other than the one carrying on the trade	Apr 16 6.4.3
Supreme Court: <i>Airtours Holidays Transport Ltd v HMRC</i>	Supreme Court confirms CA ruling that company was not entitled to input tax deduction on cost of report procured for lenders	Jul 16 5.2.1

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>BPP Holdings v HMRC</i>	Court restores FTT decision that HMRC's failure to comply with Tribunal directions warranted barring them from the proceedings	Apr 16 6.8.4
Court of Appeal: <i>Davis & Dann Ltd and another v HMRC</i>	HMRC overturn UT decision in favour of MTIC appellant: FTT was entitled to come to <i>Kittel</i> conclusion	Apr 16 5.8.5

	on overall weight of evidence	
Court of Appeal: <i>Finance & Business Training Ltd v HMRC</i>	College could not use fiscal neutrality argument to give it the same treatment as a college of a university	Apr 16 2.3.3
Court of Appeal: <i>HMRC v Open University</i>	BBC was a body with educational aims so could make exempt supplies to Open University	Apr 16 2.3.5
Court of Appeal: <i>IFX Investment Company Ltd and others v HMRC</i>	Upper Tribunal was wrong to hold that “Spot the ball” was not a game: it was a game of chance	Jul 16 2.3.1
Court of Appeal: <i>Longridge on the Thames v HMRC</i>	Court of Appeal holds that charitable school is “in business” because it makes supplies for consideration; UK precedents emphasise charitable purposes to too great an extent	Oct 16 2.11.1
Court of Appeal: <i>The Queen (oao ELS Group Ltd) v HMRC</i>	CA upholds lower decisions that HMRC were justified in refusing to apply staff hire concession	Oct 16 2.9.1
Court of Appeal: <i>The University of Huddersfield Higher Education Corporation v HMRC</i>	CA confirms that UT was right to hold that an avoidance scheme from 1995 was abusive	Jul 16 5.1.2
Court of Session: <i>Taylor Clark Leisure plc v HMRC</i>	Court of Session holds that ex-VAT group member could make a valid <i>Fleming</i> claim on behalf of its former representative member	Oct 16 6.4.1
Privy Council: <i>Shophold (Mauritius) Ltd v Assessment Review Committee and another</i>	Law in Mauritius did not have the same deemed tax point rules as the UK, so no charge arose where no invoice raised for management services	Jul 16 2.1.2

8 Case law: High Court/Upper Tribunal

Upper Tribunal: <i>Boxmoor Construction Ltd v HMRC</i>	Understanding that facade would be retained was not enough: had to be condition of planning consent	Apr 16 3.3.3
Upper Tribunal: <i>Brookes v HMRC</i>	Question of whether director had been dishonest remitted to FTT for reconsideration	Jul 16 6.8.2
Upper Tribunal: <i>Clear plc (in liquidation) v HMRC</i>	Refusal of reinstatement of appeal confirmed by Upper Tribunal	Oct 16 6.8.3
Upper Tribunal: <i>Drummond v Revenue and Customs Comrs</i>	Discussion of power of Tribunal to make a “protective costs order” in advance of a hearing	Jul 16 6.8.9
Upper Tribunal: <i>E Buyer UK Ltd v HMRC; HMRC v Citibank NA</i>	HMRC should plead dishonesty explicitly, or disclaim it explicitly, in MTIC cases	Apr 16 5.8.5

Upper Tribunal: <i>Fairway Lakes Ltd v HMRC</i>	UT confirms FTT decision that construction contract was not merely for construction of dwelling and ZR	Oct 16 3.1.1
Upper Tribunal: <i>Findmypast Ltd v HMRC</i>	Company sold “vouchers” for online downloading, no output tax on unredeemed amounts	Apr 16 2.12.1
Upper Tribunal: <i>Gateshead Jewish Nursery v HMRC</i>	HMRC awarded costs in relation to abandoned appeal by charity; amount to be agreed	Jul 16 6.8.9
Upper Tribunal: <i>General Healthcare Group v HMRC</i>	Prostheses were ancillary to healthcare supplies so Fleming claim based on <i>Wellington Private Hospital</i> failed	Oct 16 2.8.1
Upper Tribunal: <i>Grand Entertainments Company v HMRC</i>	Inclusion of periods and lines of business not contemplated by original claim were not “amendments” but new claims, subject to their own time limits	Jul 16 6.4.1
Upper Tribunal: <i>Hills and another v HMRC</i>	Option to tax had been validly made and belated notification validly accepted by HMRC: subsequent purchaser had to pay VAT	Jul 16 3.2.1
Upper Tribunal: <i>Hills and another v HMRC</i>	Appellant was too late with notice of withdrawal from costs regime in case categorised by the FTT as “complex”	Jul 16 3.2.1
Upper Tribunal: <i>HMRC v Bratt Auto Contracts Ltd and another</i>	Claim was not valid for time limit purposes under s.80 and reg.37 if it did not specify the period for which the alleged overpayment had been made	Apr 16 6.4.2
Upper Tribunal: <i>HMRC v Caithness Rugby Football Club</i>	“Local use” of building was enough to make it similar to a village hall; community control was not required as well	Oct 16 3.3.1
Upper Tribunal: <i>HMRC v DPAS Ltd</i>	Questions to be referred about whether processing of direct debits is an exempt financial service	Oct 16 2.3.1
Upper Tribunal: <i>HMRC v Frank A Smart & Son Ltd</i>	Input tax incurred on purchase of Single Farm Entitlements was connected to the business and deductible as overhead	Apr 16 5.1.2
Upper Tribunal: <i>HMRC v Imperial College of Science, Technology & Medicine</i>	Upper Tribunal confirms that HMRC were bound by an agreed method under reg.102, even if it combined “business/non-business” with partial exemption	Jul 16 5.3.5
Upper Tribunal: <i>HMRC v Iveco Ltd</i>	Claims based on adjustment of	Jul 16 6.4.2

	consideration would have to be made within reasonable time of that adjustment; out of time	
Upper Tribunal: <i>HMRC v National Exhibition Centre Ltd</i>	Appeal about processing credit cards formally dismissed on return from CJEU	Oct 16 2.3.1
Upper Tribunal: <i>HMRC v Pacific Computers Ltd</i>	HMRC succeeded in appeal against FTT's decision in MTIC case	Oct 16 5.8.3
Upper Tribunal: <i>HMRC v Richard Burton</i>	Occupancy condition relating to neighbouring business did prohibit separate use or disposal	Apr 16 3.4.1
Upper Tribunal: <i>HMRC v SAE Education Ltd</i>	FTT had not weighed factors correctly in holding a commercial company was a "college of a university": HMRC's appeal upheld	Jul 16 2.3.4
Upper Tribunal: <i>HMRC v Vodafone Group Services Ltd</i>	Company could not substitute the reasons for an in-time claim in order to bring in a different out-of-time claim	Apr 16 6.4.1
Upper Tribunal: <i>HMRC v Wakefield College</i>	Fees charged to students without remission based on income were received in course of business: relevant charitable purpose condition failed	Apr 16 2.11.1
Upper Tribunal: <i>ING Intermediate Holdings Ltd v HMRC</i>	Input tax on UK advertising was incurred in relation to UK exempt business, not overseas specified supplies	Oct 16 5.3.1
Upper Tribunal: <i>Marsdens Caterers of Sheffield v HMRC</i>	Payment on account trader failed to convince Upper Tribunal that POA rules were unfair or not applicable: surcharges confirmed	Apr 16 6.8.1
Upper Tribunal: <i>Marshall & Co v HMRC</i>	FTT had been wrong in one technical aspect of reasons for not awarding costs, but overall decision could not be faulted	Apr 16 6.8.10
Upper Tribunal: <i>Mobile Sourcing Ltd v HMRC</i>	Knowledge of agent had to be attributed to trader: MTIC appeal dismissed	Jul 16 5.8.3
Upper Tribunal: <i>Norseman Gold plc v HMRC</i>	Lack of link between management services supplied to subsidiary and any consideration meant that holding company was not making taxable supplies	Apr 16 5.1.1
Upper Tribunal: <i>R (oao Telefonica Europe plc and another) v HMRC</i>	Application for judicial review refused in case involving HMRC direction on apportionment of income	Jul 16 4.2.1

	under use and enjoyment rules	
Upper Tribunal: <i>R (oao The Durham Company Ltd (t/a Max Recycle)) v HMRC and another</i>	Local authorities could not be found to be acting outside a special legal regime in all circumstances, so trader would have to argue distortion of competition to make them VATable	Oct 16 2.12.2
Upper Tribunal: <i>Shields & Sons Partnership v HMRC</i>	Upper Tribunal not sure that UK's agricultural flat rate scheme is in accordance with Directive	Oct 16 6.3.2
Upper Tribunal: <i>Tricor plc v HMRC</i>	MTIC trader's appeal dismissed for second time in Upper Tribunal	Oct 16 5.8.3
Upper Tribunal: <i>Ulster Metal Refiners v HMRC</i>	MTIC appeal dismissed	Oct 16 5.8.3
Upper Tribunal: <i>Vehicle Control Services Ltd v HMRC</i>	Appeal about VAT allocated to non-VATable income from parking penalty charges dismissed	Oct 16 5.3.2
Upper Tribunal: <i>Zipvit Ltd v HMRC</i>	Upper Tribunal rejects claim for input VAT "due or paid" in payments to Royal Mail thought at the time to be exempt: HMRC would inevitably have refused reg.29 discretion without VAT invoices	Jul 16 6.4.3

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC04770): <i>Electrade 247 Ltd</i>	MTIC appeal allowed in part: some deals were actual purchase and sale transactions under director's own control	Apr 16 5.8.5
First-Tier Tribunal (TC04795): <i>Gaysha Ltd</i>	Bank's failure to process payments over a weekend was not a reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04800): <i>B Bowley</i>	DIY claim for garage succeeded even though project had taken 20 years	Apr 16 3.4.1
First-Tier Tribunal (TC04803): <i>Cleckheaton Holdings Ltd</i>	Demonstrator cars were not capital assets for reg.101 calculation: input tax had to be restricted in <i>Fleming</i> claim for exempt sales	Apr 16 5.3.1
First-Tier Tribunal (TC04806): <i>Brian Hughes</i>	Import duty relief should be allowed to traveller in unfortunate circumstances	Apr 16 4.3.1
First-Tier Tribunal (TC04808): <i>KDT Management Ltd</i>	Company had used the wrong FRS category – HMRC were wrong to regard the company's correction as a "retrospective change of category"	Apr 16 6.3.1
First-Tier Tribunal (TC04814): <i>Ryefell Ltd t/a Hambleton Haulage</i>	Withdrawal of connected company from cash accounting, causing cash flow difficulties, was not a reasonable	Apr 16 6.8.1

	excuse: surcharge confirmed	
First-Tier Tribunal (TC04815): <i>Geoffrey Lane</i>	Trader was too late to claim exception from registration retrospectively	Apr 16 6.2.1
First-Tier Tribunal (TC04819): <i>The Frozen Fruit Company Ltd</i>	Product was similar to water ice so excluded from zero rate	Apr 16 2.4.1
First-Tier Tribunal (TC04820): <i>Avicenna Centre for Chinese Medicine Ltd</i>	Evidence suggested that HMRC had given wrong answers during VAT visit in 2004, triggering s.78 interest on later repayment claim	Apr 16 6.4.4
First-Tier Tribunal (TC04823): <i>Contractors 4 U Ltd and another</i>	Penalties for unauthorised issue of VAT invoices confirmed on deliberate conduct scale	Apr 16 6.8.2
First-Tier Tribunal (TC04827): <i>Julian Anthony Goodman</i>	Application to join FRS retrospectively was rejected	Apr 16 6.3.1
First-Tier Tribunal (TC04829): <i>Ripon Farm Services Ltd</i>	Combined reduction of overdraft facility and seasonal decline in turnover, plus refusal of TTP application after deadline, was a reasonable excuse	Apr 16 6.8.1
First-Tier Tribunal (TC04830): <i>Spyshoponline.co.uk Ltd</i>	No excuse for surcharge	Apr 16 6.8.1
First-Tier Tribunal (TC04833): <i>Travel Incentives Meetings Exhibitions Ltd</i>	Supplies were eligible for TOMS even though sold to businesses for resale	Apr 16 2.9.1
First-Tier Tribunal (TC04835): <i>Telematique Ltd and another</i>	Penalties for income tax and VAT matters considered and confirmed	Apr 16 6.7.1
First-Tier Tribunal (TC04836): <i>Sports and Leisure Group Ltd</i>	Monthly subscriptions did not include charge for credit in second year because no lump sum alternative was offered	Apr 16 2.3.2
First-Tier Tribunal (TC04839): <i>GSM Inter Trade Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04840): <i>Temple Finance Ltd and another</i>	Sch.6 para.1 direction was not appropriate: supplies between connected persons were not below MV	Apr 16 2.6.1
First-Tier Tribunal (TC04841): <i>Blue Ocean Associates Ltd</i>	Surcharge of £277,185 for one day late payment on account confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04845): <i>Half Penny Accountants Ltd</i>	HMRC review decision to require deposit of security was unreasonably made	Apr 16 6.9.7
First-Tier Tribunal (TC04846): <i>PGPH Ltd</i>	Tribunal refused to bar HMRC from the proceedings but issued directions	Apr 16 6.8.5
First-Tier Tribunal (TC04850):	Company did not produce enough	Apr 16 6.8.7

<i>Oceanair Express Logistics Ltd</i>	good reasons to justify appealing out of time: struck out	
First-Tier Tribunal (TC04851): <i>TGH (Commercial) Ltd</i>	Ancillary buildings constructed with RRP building qualified for zero rate	Apr 16 3.3.2
First-Tier Tribunal (TC04853): <i>Tower Bridge GP Ltd</i>	Directions issued to both parties in MTIC appeal	Apr 16 6.8.5
First-Tier Tribunal (TC04855): <i>Wellcome Trust Ltd</i>	Charity had chosen not to apply <i>Lennartz</i> to purchase of a building, could not do so years after the event	Apr 16 5.1.3
First-Tier Tribunal (TC04859): <i>Fogarty (Filled Products) Ltd</i>	Late arrival of loan finance was reasonable excuse for some late payments, but other surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04860): <i>M J Hickey Plant Hire and Contracts Ltd</i>	Consideration of reduced penalties for “delayed tax” on reversing errors: held only available for careless errors, not deliberate ones	Apr 16 6.8.2
First-Tier Tribunal (TC04863): <i>Satpal Singh Laghmani</i>	Trader had no evidence to displace HMRC’s assessment on understated sales	Apr 16 6.7.2
First-Tier Tribunal (TC04869): <i>Midland Credit Ltd</i>	No good reason to reinstate an appeal after appellant had failed to engage with Tribunal	Apr 16 6.8.9
First-Tier Tribunal (TC04874): <i>Merlin Scientific LLP</i>	Costs not awarded because HMRC had not acted unreasonably	Apr 16 6.8.10
First-Tier Tribunal (TC04877): <i>Kings Leisure Ltd</i>	Owner of land made exempt supplies of licence, could not deduct input tax on construction of mobile home pitches	Apr 16 3.1.1
First-Tier Tribunal (TC04886): <i>Broadsteady Ltd</i>	Scale rate did not apply because cars were not “allocated to employee” or did not have private mileage	Apr 16 2.12.2
First-Tier Tribunal (TC04888): <i>Aria Technology Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04889): <i>Benjamin Myles Marshall Hall</i>	Accountant appeared to have given trader bad advice about appeal, but that was insufficient reason to allow a late appeal to proceed: struck out	Apr 16 6.8.7
First-Tier Tribunal (TC04892): <i>Luxur plc</i>	Company failed to produce convincing evidence of hardship: application rejected by Tribunal	Apr 16 6.8.8
First-Tier Tribunal (TC04900): <i>Roberto Pia</i>	Reliance on accountant to register the business was not a reasonable excuse for penalty – failure to register had	Apr 16 6.8.2

	gone on too long	
First-Tier Tribunal (TC04910): <i>Enviroengineering Ltd</i>	Costs charged by director's accountancy practice in taking company's appeal were "external" and claimable, but HMRC had not acted unreasonably	Apr 16 6.8.10
First-Tier Tribunal (TC04917): <i>Languard New Homes Ltd</i>	Zero rate allowed to "vertical conversion" of part commercial, part residential property	Apr 16 3.3.1
First-Tier Tribunal (TC04918): <i>S K and J Creations Ltd</i>	No excuse for late payments, surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04920): <i>The Green Bungalow Settlement</i>	Late registration penalty was still due even though there was no intention to avoid VAT	Apr 16 6.8.2
First-Tier Tribunal (TC04923): <i>Shanklin Conservative and Unionist Club</i>	Club's main aims were social, not political, so subscriptions were not exempt	Apr 16 2.3.7
First-Tier Tribunal (TC04925): <i>K J Services Ltd</i>	Company failed to satisfy conditions for zero-rating as export or despatch	Apr 16 4.3.2
First-Tier Tribunal (TC04928): <i>M P Burke Transport Ltd</i>	Failure of bank to make payments over weekend was not a reasonable excuse: surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04929): <i>Lepton Service Station Ltd</i>	HMRC's forms and guidance did not apply the law on voluntary registration: trader could insist on an earlier date rather than a later date	Apr 16 5.8.2
First-Tier Tribunal (TC04931): <i>Mannor Construction Ltd</i>	Failure of bank to make payments over weekend was not a reasonable excuse: surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04935): <i>Gradon Construction Ltd</i>	HMRC's decision not to accept alternative evidence for input tax deduction was not unreasonable	Apr 16 5.8.4
First-Tier Tribunal (TC04937): <i>Bindery Machinery Services</i>	Combination of different problems still did not amount to reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04938): <i>Abbott International Trading Ltd and another</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04944): <i>Nestlé UK Ltd</i>	Powders for making fruit-flavoured milk were standard rated as "for preparation of beverages"	Apr 16 2.4.2
First-Tier Tribunal (TC04945): <i>Grade One Trading Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5

First-Tier Tribunal (TC04946): <i>Walmley Ash Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04949): <i>Collegiate Accommodation Consulting Ltd</i>	Combination of different problems still did not amount to reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04951): <i>Hospital Telecommunications Services Ltd</i>	HMRC wrongly telling trader he could not use cash accounting was a reasonable excuse: surcharges cancelled	Apr 16 6.8.1
First-Tier Tribunal (TC04952): <i>Colin Thompson t/a CC Tiles</i>	Appeal struck out for lack of appealable decision, no prospect of success and out of time	Apr 16 6.8.6
First-Tier Tribunal (TC04953): <i>JSM Construction Ltd</i>	Dispute over reliability of witness evidence based on statement in a document; Tribunal declined to strike out appeal but issued directions	Apr 16 6.8.6
First-Tier Tribunal (TC04954): <i>George Akay</i>	HMRC reasonably refused to restore diamond after attempted smuggling	Apr 16 4.3.1
First-Tier Tribunal (TC04963): <i>Gryson Air Conditioning Equipment Ltd</i>	Deliberate conduct penalties considered – too large for directors to have been unaware	Apr 16 6.8.2
First-Tier Tribunal (TC04964): <i>Kinesis Positive Recruitment Ltd</i>	Penalties for unauthorised issue of VAT invoices confirmed on deliberate conduct scale	Apr 16 6.8.2
First-Tier Tribunal (TC04965): <i>Boost Pay Ltd</i>	Director’s absence was not a reasonable excuse for a company with several employees who could have taken over: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04966): <i>Shaun David Corrigan</i>	“Inquiry” for repayment supplement purposes had to include a question – only the day of the visit could be left out by HMRC, so RS was due	Apr 16 6.4.6
First-Tier Tribunal (TC04970): <i>Baljit Singh</i>	Accountant appeared to have given trader bad advice about appeal, but that was insufficient reason to allow a late appeal to proceed: struck out	Apr 16 6.8.7
First-Tier Tribunal (TC04973): <i>Scott Kernohan</i>	Retrospective planning consent could not validate DIY claim	Apr 16 3.4.1
First-Tier Tribunal (TC04976): <i>Elbrook Cash & Carry Ltd</i>	Hardship application not just a delaying tactic: accepted by Tribunal	Apr 16 6.8.8
First-Tier Tribunal (TC04980): <i>Andrew David Reeves</i>	Retention of gable on plans was “required”, but was not a “facade” – not new construction after demolition	Apr 16 3.4.1
First-Tier Tribunal (TC04986): <i>Group</i>	Clawback of input tax confirmed,	Apr 16 6.7.3

<i>One (Arshad Mehmood)</i>	penalty mitigated from 70% to 60% to reflect some cooperation	
First-Tier Tribunal (TC04987): <i>G Siddons Ltd</i>	Belief that direct debit was in place was not reasonable: no excuse, surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04991): <i>Koon Chung and Yuk Fong Lam</i>	Appeal on hot takeaways struck out as having no prospect of success	Jul 16 2.4.1
First-Tier Tribunal (TC04994): <i>Stocks Fly Fishery (a partnership)</i>	Supply of right to fish was a single taxable supply, in spite of contained right to take home edible fish	Jul 16 2.8.1
First-Tier Tribunal (TC04995): <i>Caligor RX Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC04997): <i>Grosvenor Cleaning Services Ltd</i>	Payment on account trader held not to have reasonable excuse for surcharge	Jul 16 6.8.1
First-Tier Tribunal (TC04998): <i>Pennine Care NHS Trust</i>	Secure mental health unit was RRP and not “similar to a hospital”	Jul 16 3.3.1
First-Tier Tribunal (TC04999): <i>Stereomatic Ltd</i>	ECSL penalty upheld	Jul 16 6.8.4
First-Tier Tribunal (TC05000): <i>SDI-Unistride (Southern) Ltd</i>	Exceptional difficulties in one period held to be reasonable excuse for surcharge; in other periods, appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05001): <i>Kevin and Caroline Clarke</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05003): <i>Dynamic People Ltd</i>	Judge Bishopp holds that a PE special method continued until HMRC cancelled it, even though the company had joined a VAT group	Jul 16 5.3.1
First-Tier Tribunal (TC05008): <i>Suzanne Deutsch</i>	Individual was held to be a partner in a validly registered partnership and liable for VAT, despite partner’s alleged fraud	Jul 16 6.2.2
First-Tier Tribunal (TC05010): <i>Recruit Right Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05011): <i>Kingsdale Group Ltd and another</i>	Surcharge reduced where some of the income declared should have been exempt, even though s.80 meant it could not be repaid	Jul 16 6.8.1
First-Tier Tribunal (TC05013): <i>Thermo Timber Technology Ltd</i>	Timber eco-houses were not “caravans” for zero-rating	Jul 16 2.4.2
First-Tier Tribunal (TC05021): <i>Ken Renforth t/a Facade Detailing Service</i>	Exception from registration could not be granted retrospectively; judge appears not to understand forward and backward look tests	Jul 16 6.2.1
First-Tier Tribunal (TC05024):	Appeal against “deliberate conduct”	Jul 16 6.8.3

<i>Auxilium Project Management Ltd</i>	penalty allowed – misunderstanding had been careless, not deliberate	
First-Tier Tribunal (TC05027): <i>Wholesale Clearance UK Ltd</i>	Assessments based on discrepancy between accounts and VAT returns upheld	Jul 16 6.7.3
First-Tier Tribunal (TC05030): <i>Joshua Ready and Leanda Jones t/a The Open Kitchen Cafe</i>	HMRC were correct to insist on registration based on zero-rated turnover, but should have excluded that turnover from assessment	Jul 16 6.2.4
First-Tier Tribunal (TC05035): <i>S & I Electronics plc</i>	Case remitted to FTT long after 1 April 2009 was subject to “new rules” on costs, even though HMRC won costs in relation to original hearing	Jul 16 6.8.9
First-Tier Tribunal (TC05036): <i>C F Booth Ltd</i>	Case management hearing on MTIC appeal	Jul 16 5.8.3
First-Tier Tribunal (TC05038): <i>Fusion Care Solutions Ltd</i>	Surcharge appeal upheld in relation to earlier periods, reducing percentage for current period so no surcharge would be collected	Jul 16 6.8.1
First-Tier Tribunal (TC05041): <i>Brian Harvey t/a Sun Ice Air Conditioning Services</i>	FTT rejects appeal based on religious objections to filing online	Jul 16 6.3.1
First-Tier Tribunal (TC05042): <i>Maltavini Ltd</i>	Application to reinstate “hot takeaway” appeal based on more optimistic legal advice refused	Jul 16 6.8.8
First-Tier Tribunal (TC05047): <i>Peter Walls t/a Charlies Accessories Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 16 6.8.7
First-Tier Tribunal (TC05050): <i>Eastern Atlantic Helicopters Ltd</i>	Input tax claim allowed on helicopter where there was doubt about ownership and supplier	Jul 16 5.2.2
First-Tier Tribunal (TC05055): <i>Nicola Kellett</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05056): <i>Shahzada Rasul</i>	Time limits considered: FTT accepted that officer did not have enough information to raise assessment until a date within 12 months of doing so	Jul 16 6.7.2
First-Tier Tribunal (TC05057): <i>Citipost Mail Ltd</i>	Company breached low value bulk import approval, but no customs debt arose as relief was mandatory	Jul 16 4.3.3
First-Tier Tribunal (TC05062): <i>Agilisys Contact Services Ltd and others</i>	Payment of salaries to joint venture was a disbursement, not part of the consideration for services	Jul 16 2.9.1
First-Tier Tribunal (TC05063): <i>Max Investments Ltd</i>	Company could not change the effective date of registration it had validly applied for, even though it had misunderstood the consequences	Jul 16 6.2.3

First-Tier Tribunal (TC05064): <i>The Grand Folkestone Ltd and another</i>	Business splitting directions upheld	Jul 16 6.7.1
First-Tier Tribunal (TC05066): <i>Falconwood Employment Agency</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05067): <i>Hallé Concerts Society</i>	Subscriptions to concert company were held exempt as it was a philanthropic body	Jul 16 2.3.8
First-Tier Tribunal (TC05068): <i>Jason Andrew</i>	Dishonesty penalty attributed to individual director: appeal dismissed – reliance on suggestion of “man in pub” was no excuse	Jul 16 6.8.3
First-Tier Tribunal (TC05069): <i>GH Preston Partnership</i>	Surcharge appeal allowed to very small extent, but rejected in relation to large number of periods in dispute	Jul 16 6.8.1
First-Tier Tribunal (TC05071): <i>Mucho Mas Ltd t/a Chilango</i>	Salads contained food above ambient temperature and were standard rated	Jul 16 2.4.1
First-Tier Tribunal (TC05072): <i>Lovibonds Brewery Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05078): <i>Blue Chip Hotels Ltd</i>	Hire of room licensed for civil wedding ceremonies was supplied “with facilities” so not exempt	Jul 16 3.1.1
First-Tier Tribunal (TC05079): <i>JSJ Metal Recycling Ltd</i>	Judge Gordon Reid comments on disproportionality but cannot uphold appeal against surcharge on those grounds	Jul 16 6.8.1
First-Tier Tribunal (TC05081): <i>Mumbai Kitchen (Bromley) Ltd</i>	Appeal against penalties for failure to comply with information upheld, with criticism of HMRC’s procedures	Jul 16 6.8.3
First-Tier Tribunal (TC05083): <i>Anthony Lorimer</i>	Appeal out of time refused: considerable prejudice, but delay too great to be a reasonable excuse	Jul 16 6.8.6
First-Tier Tribunal (TC05087): <i>J3 Building Solutions Ltd</i>	Dwelling constructed within retained walls of former property was “new construction”, not reconstruction	Jul 16 3.3.3
First-Tier Tribunal (TC05088): <i>Infocom IT (UK) Ltd</i>	Reinstatement of appeal refused as case hopeless; HMRC awarded costs of reinstatement application	Jul 16 6.8.8
First-Tier Tribunal (TC05089): <i>Geotrading Europe Ltd</i>	HMRC were entitled to refuse to register trader who did not provide sufficient evidence of trading	Jul 16 5.1.3
First-Tier Tribunal (TC05093): <i>Enfield Tandoori Ltd</i>	Assessments upheld in principle but reduced in amount for flaws in calculation bases	Jul 16 6.7.4
First-Tier Tribunal (TC05094): <i>Susan Wilson</i>	Appeal against late notification penalties dismissed	Jul 16 6.8.3

First-Tier Tribunal (TC05097): <i>DTL Supplies Ltd</i>	Apparently fictitious supplies considered in appeal about VAT and corporation tax: appeal mostly dismissed	Jul 16 5.8.1
First-Tier Tribunal (TC05101): <i>J & W Brown</i>	Penalty for failing to notify change from sole trader to partnership reduced from £582 to £101	Jul 16 6.8.3
First-Tier Tribunal (TC05102): <i>Doogs Garden Services</i>	Belated notification appeal dismissed, but Judge Gordon Reid recommended HMRC honour an apparent offer to settle for a smaller amount	Jul 16 6.2.1
First-Tier Tribunal (TC05107): <i>England and Wales Cricket Board Ltd</i>	Surcharge appeal allowed because FTT accepted evidence that liability notice had not been delivered to trader	Jul 16 6.8.1
First-Tier Tribunal (TC05108): <i>First State Investment Management (UK) Ltd</i>	Application to stay proceedings in case about pension fund management rejected	Jul 16 6.8.10
First-Tier Tribunal (TC05123): <i>Anthony Clynes</i>	Dishonesty penalty attributed to individual director: appeal dismissed	Jul 16 6.8.3
First-Tier Tribunal (TC05124): <i>Ascot International Sports & Footwear Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05125): <i>Gamma Infinity Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05126): <i>Iansyst Ltd</i>	Tablets and mobile phones with special software installed were “adapted solely for use by handicapped persons” and zero-rated	Jul 16 2.4.3
First-Tier Tribunal (TC05127): <i>C Neary Ltd</i>	Most of work on protected building was repairs and maintenance, not zero-rated	Jul 16 3.3.5
First-Tier Tribunal (TC05128): <i>Richard Akester</i>	DIY claim refused because planning consent not complied with at the time the work was done	Jul 16 3.4.1
First-Tier Tribunal (TC05130): <i>Tadmarton Heath Golf Club Company Ltd</i>	Application to be treated differently from <i>Berkshire</i> lead case on golf clubs was rejected	Jul 16 6.8.11
First-Tier Tribunal (TC05131): <i>Balhousie Holdings Ltd</i>	Sale and leaseback did not dispose of whole interest in building so clawback charge on RRP property under Sch.10 did not bite	Jul 16 3.3.4
First-Tier Tribunal (TC05133): <i>Faskally Care Home Ltd</i>	Insufficient evidence that company in partially exempt group had made taxable supplies to its fellow group companies	Jul 16 5.1.4
First-Tier Tribunal (TC05135): <i>Gastropub Hospitality Ltd</i>	Judge Gordon Reid comments on disproportionality but cannot uphold	Jul 16 6.8.1

	appeal against surcharge on those grounds	
First-Tier Tribunal (TC05140): <i>PR Powersaving Solutions Ltd</i>	Surcharge appeal allowed where HMRC owed money to the appellant in relation to PAYE, leading to rejection of direct debit	Jul 16 6.8.1
First-Tier Tribunal (TC05150): <i>Japan MPV Motors Ltd</i>	FTT accepts that transaction was cancelled so no penalty for failure to include in VAT return	Jul 16 2.12.1
First-Tier Tribunal (TC05153): <i>Changtel Solutions Ltd and another</i>	Deliberate conduct penalties in relation to MTIC reduced to careless and “without concealment” by Tribunal	Jul 16 6.8.3
First-Tier Tribunal (TC05154): <i>Solar Power PV Ltd</i>	Dishonesty penalty attributed to individual director: appeal dismissed	Jul 16 6.8.3
First-Tier Tribunal (TC05157): <i>Mr XYZ</i>	Barrister could not obtain repayment by filing nil returns over four years after paying estimated assessments	Jul 16 6.4.5
First-Tier Tribunal (TC05159): <i>Sherdons Golf Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05160): <i>Aircall International Ltd and another</i>	MTIC appeal dismissed	Jul 16 5.8.3
First-Tier Tribunal (TC05162): <i>Xuong Ngo</i>	Assessment upheld but mitigation of penalties increased	Jul 16 6.7.5
First-Tier Tribunal (TC05165): <i>Friends of the Earth Trust Ltd</i>	Cost of training fundraisers was not linked to sale of magazines	Jul 16 2.1.3
First-Tier Tribunal (TC05168): <i>UK Inbound Ltd</i>	Clawback assessment on trade representative body upheld	Jul 16 2.3.7
First-Tier Tribunal (TC05171): <i>Sport Academies Ltd</i>	Company ran taxable sports camps for children, not exempt childminding	Jul 16 2.3.6
First-Tier Tribunal (TC05174): <i>Highland Wood Energy Ltd</i>	Judge Gordon Reid comments on disproportionality but cannot uphold appeal against surcharge on those grounds	Jul 16 6.8.1
First-Tier Tribunal (TC05177): <i>BW Hills Southbank Ltd</i>	Surcharge appeal allowed where TTP had been asked for before deadline, but only accepted by HMRC after – requirements of law satisfied	Jul 16 6.8.1
First-Tier Tribunal (TC05179): <i>AZ Automobiles Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05187): <i>Colin Waller</i>	Appeal against dishonesty penalty allowed: HMRC had not discharged burden of proof to show particular director had acted dishonestly	Jul 16 6.8.3
First-Tier Tribunal (TC05188):	Surcharge appeal dismissed	Jul 16 6.8.1

<i>Damson Consulting Ltd</i>		
First-Tier Tribunal (TC05193): <i>Capital Focus Ltd</i>	Building containing bedsits was “a dwelling”, not “dwellings”	Jul 16 3.3.2
First-Tier Tribunal (TC05195): <i>D & J Grant</i>	Input tax claim not available on supply that was never delivered	Jul 16 5.8.2
First-Tier Tribunal (TC05196): <i>Vehicle Control Services Ltd</i>	Company with 92% of income outside the scope had to apportion its VAT claim and only recover a small proportion of overhead VAT	Jul 16 5.3.3
First-Tier Tribunal (TC05197): <i>Life Services Ltd</i>	UK law breached fiscal neutrality by allowing exemption of any charity providing welfare but imposing extra restrictions on commercial company	Oct 16 2.3.4
First-Tier Tribunal (TC05198): <i>N Brown Group plc and another</i>	Argument about costs in relation to ongoing dispute	Oct 16 6.8.4
First-Tier Tribunal (TC05199): <i>Andrew Budgen</i>	Application for late appeal refused	Oct 16 6.8.3
First-Tier Tribunal (TC05202): <i>Leeds Smith Consulting Ltd</i>	MTIC appeal dismissed	Oct 16 5.8.3
First-Tier Tribunal (TC05205): <i>Patrick John Miskelly and another</i>	Appellant given one last chance to produce information for appeal	Oct 16 6.8.8
First-Tier Tribunal (TC05209): <i>Javed and Azra Mughal (Partnership)</i>	Argument about hardship application - refused	Oct 16 6.8.6
First-Tier Tribunal (TC05213): <i>Ad Hoc Wine Bars Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05214): <i>Pyments Alcester Ltd</i>	Default surcharge appeal successful	Oct 16 6.8.1
First-Tier Tribunal (TC05222): <i>Andrew Holmes</i>	Application for late appeal refused	Oct 16 6.8.3
First-Tier Tribunal (TC05223): <i>Donsaw Ltd and others</i>	Fulfilment house could not deduct VAT paid for foreign import supplier	Oct 16 4.3.1
First-Tier Tribunal (TC05224): <i>Jane Borton t/a Contract Build</i>	Appeal about deductibility of input tax on a car allowed	Oct 16 5.4.1
First-Tier Tribunal (TC05226): <i>Changtel Solutions UK Ltd</i>	MTIC appeal dismissed	Oct 16 5.8.3
First-Tier Tribunal (TC05227): <i>Essential Telecom Ltd</i>	HMRC had not satisfied burden of proof in showing trader had not sold services to business customer established abroad	Oct 16 4.2.1
First-Tier Tribunal (TC05231): <i>Deloitte LLP</i>	Argument about admissibility of expert report in FTT	Oct 16 6.8.6
First-Tier Tribunal (TC05232): <i>Alexia Zimblar</i>	Default surcharge appeal dismissed	Oct 16 6.8.1

First-Tier Tribunal (TC05239): <i>Rossway Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05240): <i>Sun Hill Racing Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05241): <i>Associated British Ports</i>	Warehousekeeper would not be able to deduct as input tax VAT payable for breach of customer's deferment conditions	Oct 16 4.3.2
First-Tier Tribunal (TC05244): <i>First Testing Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05245): <i>Praesto Consulting UK Ltd</i>	Legal fees billed to director personally were allowed as in reality supplied to the company in connection with its business	Oct 16 5.2.1
First-Tier Tribunal (TC05253): <i>Sibcas Ltd</i>	Temporary classroom accommodation was "moveable" and therefore standard rated	Oct 16 3.1.2
First-Tier Tribunal (TC05256): <i>Angela Spence t/a Spence and Horne Solicitors</i>	Default surcharge appeal partially successful	Oct 16 6.8.1
First-Tier Tribunal (TC05257): <i>K E Entertainments Ltd</i>	Adjustments to calculation of apportionment of bingo stake fees was within reg.38, not s.80	Oct 16 2.6.1
First-Tier Tribunal (TC05259): <i>GM Polystyrene Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05262): <i>Pro-Scaffolding (South West) Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05263): <i>Innzone Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05264): <i>BPL (Global) Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05266): <i>Seyed Anayet Torkizadeh and Homeira Torkizadeh</i>	Best judgement assessments confirmed	Oct 16 6.7.1
First-Tier Tribunal (TC05267): <i>AGC Customs Ltd</i>	Appeal against penalties for late filing of Sales Lists dismissed	Oct 16 6.8.2
First-Tier Tribunal (TC05271): <i>Michael Clements t/a The Glass Centre</i>	Appeal against notice to file online dismissed for no reasonable prospect of success	Oct 16 6.8.8
First-Tier Tribunal (TC05274): <i>Ronald Hull Junior Ltd</i>	Arguments about Statement of Case in MTIC case	Oct 16 6.8.6
First-Tier Tribunal (TC05278): <i>McNamara Joinery Ltd</i>	Default surcharge appeal succeeded because agent had attempted to make TTP agreement on time	Oct 16 6.8.1

First-Tier Tribunal (TC05279): <i>D Jacobson & Sons Ltd</i>	Forgiveness of debts by lenders was not “payment of debt” on behalf of subsidiary, so bad debt relief due	Oct 16 5.7.1
First-Tier Tribunal (TC05280): <i>Ray Yates</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05283): <i>Stephen Howard Pearce</i>	Application for late appeal refused	Oct 16 6.8.3
First-Tier Tribunal (TC05284): <i>SOS Joinery Ltd</i>	Default surcharge appeal partially successful	Oct 16 6.8.1
First-Tier Tribunal (TC05289): <i>Dennison Trailers Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05293): <i>Mohammad Amin</i>	Technical procedural objections to assessments rejected	Oct 16 6.7.2
First-Tier Tribunal (TC05294): <i>77 Diamonds Ltd</i>	Application for late appeal refused	Oct 16 6.8.3
First-Tier Tribunal (TC05295): <i>Anne Elizabeth Mitchell</i>	Appeal struck out for no reasonable prospect of success	Oct 16 6.8.8
First-Tier Tribunal (TC05298): <i>PN & MMA Consultants Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05299): <i>Philip Akrill</i>	Appeal against information notice dismissed	Oct 16 6.8.7
First-Tier Tribunal (TC05301): <i>Benwick Sports Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05302): <i>ABC Countdown Cars Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05306): <i>Susanna Claire Posnett</i>	Default surcharge appeal dismissed in case about £217,000 surcharge	Oct 16 6.8.1
First-Tier Tribunal (TC05308): <i>DCC Logistics Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05309): <i>Association of Graduate Careers Advisory Services</i>	Graduate careers advice was not a recognised profession and did not have public or civic objects	Oct 16 2.3.5
First-Tier Tribunal (TC05311): <i>Carlton Clubs Ltd</i>	Company succeeded in application to be allowed to proceed out of time because it had reasonably believe the matter to be stood over	Oct 16 6.8.3
First-Tier Tribunal (TC05312): <i>Scandinavian Log Cabins Direct Ltd</i>	Kits for making caravans were zero-rated as caravans were	Oct 16 2.4.1
First-Tier Tribunal (TC05316): <i>St George’s Augustinian Care</i>	Ancillary buildings did not qualify for ZR as construction of dwellings in retirement village	Oct 16 3.3.2
First-Tier Tribunal (TC05318): <i>Fortyseven Park Street Ltd</i>	Fractional shares in luxury apartments were “similar to a hotel” and standard rated	Oct 16 3.1.3

First-Tier Tribunal (TC05320): <i>David Charles Allen</i>	HMRC win arguments about procedure	Oct 16 6.8.3
First-Tier Tribunal (TC05321): <i>Venda Valet Ltd</i>	Appeal about deductibility of input tax on a car dismissed	Oct 16 5.4.2
First-Tier Tribunal (TC05323): <i>Marie Reynolds</i>	DIY claim failed because claimant had not complied with planning permission	Oct 16 3.4.1
First-Tier Tribunal (TC05326): <i>Richard Galvin</i>	Argument about reinstatement of appeal: application rejected	Oct 16 6.8.3
First-Tier Tribunal (TC05327): <i>Balti Hut (Gloucester) Ltd; Abdul Ghane Ali</i>	Small reduction in assessments in case about TOGC and dishonesty	Oct 16 6.7.3
First-Tier Tribunal (TC05330): <i>Zone Contractors Ltd</i>	Appeal about deductibility of input tax on cars allowed	Oct 16 5.4.3
First-Tier Tribunal (TC05332): <i>Kyriakos Karoulla t/a Brockley's Rock</i>	Best judgement assessments confirmed	Oct 16 6.7.1
First-Tier Tribunal (TC05334): <i>Dollar Financial UK Ltd</i>	Services of lead generation for payday lender were exempt, but services of "live chat" and "conversion" were not intermediary	Oct 16 2.3.3
First-Tier Tribunal (TC05338): <i>Robert Morfee</i>	Dispute about approved alterations to listed buildings, also covering procedural matters and costs	Oct 16 3.3.4
First-Tier Tribunal (TC05342): <i>Thorne Motor Company</i>	Appeal about bad debt relief not claimed in 2006 was far too late	Oct 16 5.7.2
First-Tier Tribunal (TC05346): <i>Coinstar Ltd</i>	Machine exchanging coins for vouchers and charging 9.9% of value was providing exempt service	Oct 16 2.3.2
First-Tier Tribunal (TC05347): <i>Vahid Alinejad</i>	Invoices issued in name of owner allowed to some extent	Oct 16 5.8.1
First-Tier Tribunal (TC05351): <i>JJK Engineering Ltd</i>	Flat rate trader wins appeal on choice of rate – HMRC's decision was unreasonable	Oct 16 6.3.1
First-Tier Tribunal (TC05356): <i>Cavendish Green Ltd</i>	Garden wall was a "building" so project was "in progress" at time of transfer, but was not in accordance with planning permission so not ZR	Oct 16 3.3.3
First-Tier Tribunal (TC05358): <i>Khalid Mahmood</i>	Taxi firm was acting as agent for drivers, not principal, so was not registrable at date HMRC had ruled	Oct 16 2.9.2
First-Tier Tribunal (TC05359): <i>Ivy Stationery Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05362): <i>AFC Telford United</i>	Default surcharge appeal dismissed	Oct 16 6.8.1

First-Tier Tribunal (TC05368): <i>Richard Hall</i>	DIY claim failed because supply should have been zero-rated	Oct 16 3.4.1
First-Tier Tribunal (TC05371): <i>Mehmooda Sultana Khan t/a Café Aroma</i>	Trader had not produced any evidence to displace assessments	Oct 16 6.7.4
First-Tier Tribunal (TC05375): <i>NT Ada Ltd</i>	Some of matters in dispute were appealable decisions, and some were not because statutory review had been offered using wrong words	Oct 16 6.8.5
First-Tier Tribunal (TC05376): <i>Gurcharan Singh t/a Smethwick Carpet & Furniture Warehouse</i>	“Alternative evidence” input tax appeal dismissed	Oct 16 5.8.2
First-Tier Tribunal (TC05377): <i>Salim Miah</i>	Inaccuracy penalty reduced to “careless” scale but disclosure was prompted	Oct 16 6.8.2
First-Tier Tribunal (TC05378): <i>I C Wholesale Ltd</i>	Appeal against assessments on transactions with Irish customers dismissed	Oct 16 4.3.4
First-Tier Tribunal (TC05379): <i>Eurotrade (W) Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05380): <i>William Steynor</i>	DIY claim failed because claimant completed a project started by someone else who had lived in the property	Oct 16 3.4.1

10 Other material

<i>Independent, 18 March 2016</i>	Negotiations to apply zero rate to sanitary products	Apr 16 2.4.4
<i>Law Society, 10 June 2016</i>	Delay in change of liability of property searches	Jul 16 2.12.3
<i>Taxation, 4 February 2016</i>	Article about best judgement assessments and need for good records	Apr 16 6.7.4
<i>Taxation, 25 February 2016</i>	Article about tax issues arising in the holiday industry	Apr 16 2.9.3
<i>Taxation, 3 March 2016</i>	Article reviews cases in which HMRC have tried to impose FRS categories and generally lost	Apr 16 6.3.2
<i>Taxation, 10 March 2016</i>	Article about policy requiring pre-registration VAT on fixed assets to be depreciated before reg.111 claim	Apr 16 5.8.2
<i>Taxation, 14 April 2016</i>	Article about VAT problems from transactions in property	Jul 16 3.1.2
<i>Taxation, 21 April 2016</i>	Article about exemption for private tuition	Jul 16 2.3.5
<i>Taxation, 5 May 2016</i>	Article about MJ Hickey Plant Hire	Jul 16 6.8.5

	and Contracts Ltd and penalty for deliberate delaying of tax payments	
<i>Taxation, 12 May 2016</i>	Article about borderline between a business and a hobby	Jul 16 5.6.1
<i>Taxation, 2 June 2016</i>	Article about Jason Andrew case of fraud suggested by “man in the pub”	Jul 16 6.8.3
<i>Taxation, 2 June 2016</i>	Article about four areas in which HMRC’s views have been challenged or have changed in the last 12 months	Jul 16 6.9.7
<i>Taxation, 9 June 2016</i>	Article about proposals for new rules on “fulfilment houses” in UK	Jul 16 6.9.7
<i>Taxation, 30 June 2016</i>	Problems of incorrectly completed import declaration	Oct 16 4.3.3
<i>Taxation, 30 June 2016</i>	Richard Curtis canvasses views of experts on consequences of Brexit	Oct 16 6.9.12
<i>Taxation, 7 July 2016</i>	Alex Tostevin considers what changes to UK VAT may follow from Brexit	Oct 16 6.9.12
<i>Taxation, 21 July 2016</i>	Cases in which purchasers have paid a deposit and then been denied input tax because the supply is never made	Oct 16 5.8.5
<i>Taxation, 4 August 2016</i>	VAT aspects of incorporating a residential property business	Oct 16 3.5.1
<i>Taxation, 18 August 2016</i>	Potential tax problems with land sales, covering capital gains, SDLT, VAT and inheritance tax	Oct 16 3.5.1
<i>Taxation, 14 September 2016</i>	Problem of a trader buying a business and mistakenly paying VAT	Oct 16 5.8.5
<i>Taxation, 29 September 2016</i>	Article about harshness of default surcharge	Oct 16 6.8.1

11 Lectures

2.1 Scope of VAT

Public Services and Business	2.1.1	Jul 16
Consideration	2.1.2 – 3	Jul 16

2.2 Disbursements

2.3 Exemptions

Claims Handling	2.3.1	Apr 16
Spot The Ball	2.3.1	Jul 16
Supply of Credit	2.3.2	Apr 16
Payment Charges	2.3.3	Jul 16
Financial Services	2.3.1 – 3	Oct 16

Education	2.3.3 – 5	Apr 16
Education	2.3.4	Jul 16
Welfare	2.3.6	Apr 16
Sport and Other Exemptions	2.3.7 – 9	Apr 16
Other Exemptions	2.3.6 – 10	Jul 16
Other Exemptions	2.3.4 – 6	Oct 16

2.4 Zero-rating

Food	2.4.1 – 2	Apr 16
Zero-Rating	2.4.1 – 3	Jul 16
Zero-rating	2.4.1 – 2	Oct 16

2.5 Lower rating

2.6 Computational matters

Computations	2.6.1	Apr 16
Calculations	2.6.1	Oct 16

2.7 Discounts, rebates and gifts

2.8 Compound and multiple supplies

Fish and Fishing	2.8.1	Jul 16
Compound Supply	2.8.1	Oct 16

2.9 Agency

Application of TOMS	2.9.1	Apr 16
Services or Joint Venture	2.9.1	Jul 16
Agency Supplies	2.9.1 – 3	Oct 16

2.11 Charities

Charitable Purposes	2.11.1	Apr 16
Charity and Business	2.11.1	Oct 16

2.12 Other supply problems

Unused Vouchers	2.12.1	Apr 16
Fuel Scale Rate	2.12.2	Apr 16
Reverse Charge for Comms	2.12.3	Apr 16
Tax Point Issue	2.12.1	Jul 16
TOGC Policy	2.12.2	Jul 16
Public Authority Issues	2.12.1 – 2	Oct 16
Toolkits	2.12.4, 5.3.3, 5.8.4	Oct 16

3.1 Exemption for land

Pitches for Mobile Homes	3.1.1	Apr 16
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Wedding Packages	3.1.1	Jul 16
Land or Something Else?	3.1.1 – 3	Oct 16

3.2 Option to tax

SIPP Sale and Option	3.2.1	Jul 16
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3.3/3.4 Builders and developers, Input tax claims on land

Builders	3.3 – 3.4	Apr 16
Building Work	3.3.1 – 6	Jul 16
Building Supplies	3.3.1 – 5	Oct 16
DIY Claims	3.4.1	Oct 16

3.5 Other land problems

4.1 E-traders

MOSS Developments	4.1.1	Apr 16
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4.2 International services

Apportionment of Income for POS	4.2.1	Jul 16
Place of Supply	4.2.1 – 2	Oct 16

4.3 International goods

Imports and Exports	4.3	Apr 16
International Goods	4.3.1 – 9	Jul 16
International Goods	4.3.1 – 3	Oct 16

4.4 European rules

Action from Commission	4.4.1 – 2	Jul 16
Vouchers in 2018	4.4.3	Jul 16
EU Roundup	4.4	Apr 16
CJEU Round-Up	4.4.5, 9, 10, 11	Jul 16
EU Round-Up	4.4.1 – 6	Oct 16

4.5 8th and 13th Directive claims

5.1 Economic activity

Economic Activity and Holding Company	5.1.1	Apr 16
Economic Activity and Farm Payments	5.1.2	Apr 16
Lennartz Considered Again	5.1.3	Apr 16
Economic Activity	5.1.1 – 5	Jul 16
Mixed Use Building	5.1.1	Oct 16

5.2 Who receives the supply?

Recipient of Supplies	5.2.1 – 2	Jul 16
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Legal Fees Allowed	5.2.1	Oct 16
--------------------	-------	--------

5.3 Partial exemption

Partial Exemption Problem	5.3.1	Apr 16
Partial Exemption Problems	5.3.1 – 3	Jul 16
Partial Exemption	5.3.1 – 2	Oct 16

5.4 Motor cars

Cars	5.4.1 – 3	Oct 16
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5.6 Non-business use of supplies

Pension Funds Again	5.6.1	Oct 16
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5.7 Bad debt relief

Payment and Bad Debt Relief	5.7.1 – 2	Oct 16
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5.8 Other input tax problems

Pre-Registration VAT	5.8.2	Apr 16
Alternative Evidence and MTIC	5.8.4 – 5	Apr 16
Conditions for Input Tax Deduction	5.8.1 – 3	Oct 16

6.1 Group registration

Review of Grouping	6.1.1	Apr 16
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6.2 Other registration issues

Other Registration Rules	6.2.1 – 2	Apr 16
Registration Disputes	6.2.1 – 4	Jul 16

6.3 Returns and payments

Flat Rate Scheme	6.3.1	Apr 16
Flat Rate Scheme	6.3.2	Jul 16
Flat Rate Schemes	6.3.1 – 2	Oct 16

6.4 Repayment claims

Arguments About Claims	6.4.1 – 6	Apr 16
Arguments About Claims	6.4.1 – 5	Jul 16
Group Repayment Claims	6.4.1	Oct 16

6.5 Timing issues

6.6 Records

6.7 Assessments

6.8 Penalties and appeals

Appeal Procedures	6.8.6	Oct 16
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Appealable Decision	6.8.5	Oct 16
Costs	6.8.10	Apr 16
Default Surcharge	6.8.1	Apr 16
Default Surcharge	6.8.1	Oct 16
ECSL Penalties	6.8.2	Oct 16
Error Penalties	6.8.2 – 3	Jul 16
Other Penalties	6.8.2	Apr 16
Procedures for Appeals	6.8.4 – 9	Apr 16
Surcharges	6.8.1	Jul 16
Time Limits	6.8.3	Oct 16

6.9 Other administration

Fulfilment Houses and Digital Marketplaces	6.9.4	Apr 16
Security	6.9.7	Apr 16
Brexit	6.9.1	Jul 16
Consultations and Campaigns	6.9.1 – 4	Oct 16
Annual Reports	6.9.7	Oct 16
Standards for Agents	6.9.8	Oct 16