

VAT UPDATE 2017/18

INDEX

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

VAT Update October 2017 Index

INTRODUCTION

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

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

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Notice 700/56	Updated Notice <i>Insolvency</i>	Jul 17 6.9.8
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<i>Notice 702</i>	Updated Notice <i>Imports</i>	Jul 17 4.3.5
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<i>Notice 714</i>	Updated Notice <i>Zero-rating young children's clothing and footwear</i>	Oct 17 2.4.3
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<i>Report: Prevalence of individuals shopping online from overseas and handling of VAT</i>	HMRC analysis of consumer experience and attitudes to online shopping	Oct 17 4.3.2
<i>TIIN: Removal of VAT ‘use and enjoyment’ rule for B2C mobile phone services outside EU</i>	Impact of changes to telecoms use and enjoyment rules	Oct 17 4.2.1
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<i>VAT Information Sheet 2/2017</i>	Romanian VAT rate 19% with effect from 1 January 2017	Apr 17 4.1.3
<i>VAT Information Sheet 3/2017</i>	Internet access subject to 18% in Hungary from 1 January 2017	Apr 17 4.1.3
<i>VAT Information Sheet 5/2017</i>	VAT MOSS exchange rates for quarter ending 30 June 2017	Oct 17 4.1.1
<i>VATEDU53400</i>	HMRC comment on how they will apply <i>Brockenhurst</i> decision on supplies closely linked to education	Oct 17 2.3.4
www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers	Updated guide on MOSS	Apr 17 4.1.1
www.gov.uk/government/publications/let-property-campaign-your-guide-to	HMRC launch campaign to encourage disclosure of underpaid direct taxes,	Jul 17 6.9.6

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www.gov.uk/government/publications/second-incomes-campaign-your-guide-to-making-a-disclosure	HMRC launch campaign to encourage disclosure of underpaid direct taxes, but VAT is not covered	Jul 17 6.9.6
www.gov.uk/government/publications/use-of-labour-providers	Updated guidance on due diligence procedures for businesses that use labour supplied by a third party	Jul 17 6.9.5
www.gov.uk/government/publications/vat-supply-splitting-tax-avoidance-schemes-spotlight-38	HMRC publish new VAT avoidance “spotlight” on supply splitting	Jul 17 6.9.2
www.gov.uk/hmrc-internal-manuals/vat-input-tax/vit40600	HMRC update guidance on deduction of input tax by holding companies	Jul 17 6.1.1
www.gov.uk/government/consultations/consultation-on-the-business-risk-review	Consultation on improving HMRC approach to risk profiling large businesses	Oct 17 6.9.8

2 Statute and other Parliamentary material

https://publications.parliament.uk/pa/bills/cbill/2017-2019/0102/cbill_2017-20190102_en_1.htm	VAT proposals in next Finance Bill	Oct 17 6.9.3
<i>SI 2017/290</i>	Annual increase in registration thresholds	Apr 17 6.2.3
<i>SI 2017/295</i>	Final version of changes to Flat Rate Scheme from 1 April 2017	Apr 17 6.3.2
<i>SI 2017/778</i>	Use and enjoyment rules changed for telecoms from 1 November 2017	Oct 17 4.2.1
<i>SI 2017/905</i>	31 additional bodies and specified museums added to bodies entitled to claim a VAT refund	Oct 17 5.8.5
<i>SI 2017/Draft Value Added Tax (Place of Supply of Services) (Telecommunication Services) Order 2017</i>	Draft rules to change use and enjoyment provisions in relation to supplies of telecommunications services to consumers	Jul 17 4.2.1
<i>SI/Draft The Enactment of Extra-Statutory Concessions Order 2017</i>	Enactment of ESC 3.20 disapplying s.26A where insolvency has commenced	Apr 17 6.9.5
<i>House of Commons 7 February 2017: “UK tax after the EU referendum”</i>	Commons library comments on Brexit consequences	Apr 17 6.9.1
<i>No reference</i>	Finance Bill contains new penalty for involvement in VAT fraud	Apr 17 6.8.2
<i>No reference</i>	Relaxation in Making Tax Digital timetable for businesses below the VAT registration threshold	Apr 17 6.9.2
<i>No reference</i>	Finance Bill contains measures to	Apr 17 6.9.4

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<i>No reference</i>	Two private members' bills on VAT	Oct 17 6.9.2
<i>Northern Ireland Affairs Committee 21 March 2017</i>	Commons committee calls for VAT changes following Brexit	Apr 17 6.9.1
<i>www.gov.uk/government/consultations/draft-legislation-the-value-added-tax-refund-of-tax-to-museums-and-galleries-amendment-order-2017</i>	Draft order on new list of museums qualifying for VAT repayment	Apr 17 5.8.3
<i>www.gov.uk/government/consultations/vat-fraud-in-labour-provision-in-construction-sector</i>	Proposals for long-term changes announced for consultation in March Budget	Apr 17 6.9.3
<i>www.gov.uk/government/consultations/vat-tackling-fraud-on-goods-sold-online-update-on-split-payment</i>	Government "call for evidence" on possibility of collecting VAT on internet sales by "split payments"	Apr 17 4.3.1
<i>www.gov.uk/government/consultations/withdrawal-of-extra-statutory-concessions-2017</i>	Consultation on enactment of extra statutory concessions	Apr 17 6.9.5
<i>www.gov.uk/government/publications/vat-refund-scheme-for-museums-and-galleries</i>	Explanation of new list of museums qualifying for VAT repayment	Apr 17 5.8.3
<i>http://www.legislation.gov.uk/ukpga/2017/10/contents/enacted</i>	Abridged Finance Act passed	Jul 17 6.9.1
<i>www.gov.uk/government/consultations/making-tax-digital-reforms-affecting-businesses</i>	Draft of detailed rules for Making Tax Digital for VAT	Oct 17 6.9.1
<i>www.gov.uk/government/news/next-steps-on-the-finance-bill-and-making-tax-digital</i>	Confirmation that Making Tax Digital will apply to VAT accounting from April 2019	Oct 17 6.9.1
<i>www.gov.uk/government/publications/future-customs-arrangements-a-future-partnership-paper</i>	UK government sets out aspirations for future customs arrangements with EU	Oct 17 4.3.1

3 Other UK official material

<i>www.gov.uk/government/publications/ots-publishes-interim-paper-on-review-of-value-added-tax; www.gov.uk/government/collections/ots-review-of-value-added-tax</i>	Office of Tax Simplification publishes areas for review of VAT system	Apr 17 6.9.6
<i>CPS press release, 19 May 2017</i>	Recovery of defrauded VAT from individual's assets	Jul 17 6.9.4
<i>Crown Prosecution Service 17 July 2017</i>	Criminal sentences for VAT fraud	Oct 17 6.9.9
<i>www.nao.org.uk/press-release/her-majestys-revenue-customs-annual-</i>	NAO annual report on HMRC's accounts for the year 2016/17	Oct 17 6.9.5

<i>report-and-accounts-2016-17</i>		
<i>www.nao.org.uk/report/investigation-into-overseas-sellers-failing-to-charge-vat-on-online-sales/</i>	National Audit Office considers failure of online sellers to account for output tax on international transactions	Jul 17 4.3.4

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-132/16): <i>Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia v 'Iberdrola Inmobiliaria Real Estate Investments' EOOD</i>	A-G's opinion on recoverability of input tax on costs associated with a company's taxable supplies, but also associated with a benefit supplied without charge to a third party	Jul 17 4.4.11
CJEU (A-G) (Case C-26/16): <i>Santogal M-Comércio e Reparação de Automóveis Lda v Autoridade Tributária e Aduaneira</i>	A-G considers rules for exemption of new means of transport	Apr 17 4.3.3
CJEU (A-G) (Case C-326/15): <i>DNB Banka AS</i>	A-G gives detailed opinion on various aspects of cost sharing exemption	Jul 17 4.4.8
CJEU (A-G) (Case C-605/15): <i>Minister Finansów v Aviva Towarzystwo Ubezpieczeń na Życie S.A. w Warszawie</i>	A-G gives detailed opinion on various aspects of cost sharing exemption	Jul 17 4.4.8
CJEU (A-G) (Case C-616/15): <i>Commission v Germany</i>	A-G gives detailed opinion on various aspects of cost sharing exemption	Jul 17 4.4.8
CJEU (Case C-132/16): <i>Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia v 'Iberdrola Inmobiliaria Real Estate Investments' EOOD</i>	Input tax deductible on expenditure essential for making taxable supplies, even if a third party benefited as well without making a payment	Oct 17 4.4.2
CJEU (Case C-21/16): <i>Euro Tyre BV v Autoridade Tributária e Aduaneira</i>	Despatches satisfied substantive conditions for exemption, even if recipient was not registered as international operator in Spain	Apr 17 4.3.2
CJEU (Case C-217/15 and C-350/15): <i>Re Orsi and another</i>	Double jeopardy did not apply where civil penalties were levied on a company and its owners were prosecuted	Jul 17 4.4.7
CJEU (Case C-254/16): <i>Glencore Agriculture Hungary Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság</i>	Hungarian rules denying interest on late repayment of VAT were contrary to principles of neutrality	Oct 17 4.4.4
CJEU (Case C-26/16): <i>Santogal M-Comércio e Reparação de Automóveis Lda v Autoridade Tributária e Aduaneira</i>	Spanish rules on new means of transport did not comply with PVD	Jul 17 4.3.3
CJEU (Case C-274/15): <i>Commission v Luxembourg</i>	Luxembourg's rules on cost-sharing were too lax and did not comply with	Jul 17 4.4.8

	the PVD	
CJEU (Case C-28/16): <i>Magyar Villamos Művek Zrt. (MVM) v Nemzeti Adó- és Vámhivatal Fellebviteli Igazgatósága</i>	Holding company that did not charge subsidiaries for management services was not entitled to claim related input tax	Apr 17 5.1.1
CJEU (Case C-288/16): <i>'L.C.' IK v Valsts ienemumu dienests</i>	Subcontracted export transport did not have direct enough link to qualify for exemption with credit	Oct 17 4.4.5
CJEU (Case C-326/15): <i>DNB Banka AS v Valsts ienemumu dienests</i>	Exemption for independent groups of persons was restricted to businesses exempt under art.132	Oct 17 4.4.3
CJEU (Case C-33/16): <i>A Oy v Veronsaajien oikeudenvallontayksikkö</i>	Exemption for providing services for direct needs of ocean-going vessel applied all down the supply chain	Jul 17 4.4.9
CJEU (Case C-344/15): <i>National Roads Authority v The Revenue Commissioners</i>	Public authority operating toll roads was not in direct competition with businesses operating different roads, so distortion would not arise	Apr 17 2.1.1
CJEU (Case C-36/16): <i>Minister Finansow v Posnania Investment SA</i>	Transfer of property to local authority in settlement of tax arrears was not a supply for consideration	Jul 17 4.4.10
CJEU (Case C-37/16): <i>Minister Finansów v Stowarzyszenie Artystów Wykonawców Utworów Muzycznych i Słowno-Muzycznych SAWP</i>	Statutory levy on recording media was not consideration for any supply	Apr 17 4.4.2
CJEU (Case C-38/16): <i>Compass Contract Services Ltd v HMRC</i>	CJEU did not regard UK's different dates for capping output tax and input tax to be in breach of EU law	Jul 17 6.4.3
CJEU (Case C-471/15): <i>Sjelle Autogenbrug I/S v Skatteministeriet</i>	Cars bought for breaking up into spare parts were within the scope of the second hand margin scheme	Apr 17 2.10.1
CJEU (Case C-493/15): <i>Agenzia delle Entrate v Identi</i>	Italy was not in breach of EU regulations where VAT debts were written off in bankruptcy	Apr 17 4.4.3
CJEU (Case C-571/15): <i>Wallenborn Transports SA v Hauptzollamt Gießen</i>	Breach of Community Transit procedures in free zone did not trigger a VAT tax point, as long as the goods did not enter free circulation	Jul 17 4.3.2
CJEU (Case C-573/15): <i>Etat belge v Oxycure Belgium SA</i>	Oxygen compressors did not qualify for lower rate in Belgium, even though oxygen tanks did	Apr 17 4.4.4
CJEU (Case C-592/15): <i>HMRC v British Film Institute</i>	Cultural services exemption was not sufficiently certain to have direct effect	Apr 17 2.3.1
CJEU (Case C-605/15): <i>Minister Finansów v Aviva Towarzystwo</i>	Exemption for independent groups of persons was restricted to businesses	Oct 17 4.4.3

<i>Ubezpieczeń na Życie S.A. w Warszawie</i>	exempt under art.132	
CJEU (Case C-616/15): <i>Commission v Germany</i>	Germany's rules on independent groups were too restrictive: not possible to limit to one sector	Oct 17 4.4.3
CJEU (Case C-633/15): <i>Ealing London Borough Council v HMRC</i>	CJEU holds UK rules excluding public bodies from sporting services exemption do not comply with PVD	Oct 17 2.3.5
CJEU (Case C-699/15): <i>HMRC v Brockenhurst College</i>	CJEU holds that meals in training restaurant were sufficiently closely related to education to qualify for exemption	Jul 17 2.3.4
CJEU (Reference) (Case C-499/16): <i>AZ v Minister Finansów</i>	Questions about fiscal neutrality and lower rate for food with short or long shelf life	Apr 17 4.4.5
CJEU (Reference) (Case C-500/16): <i>Caterpillar Financial Services Poland sp. z o.o. v Dyrektor Izby Skarbowej w Warszawie</i>	Questions about effectiveness of rights where delay by authorities meant trader was out of time to claim a repayment	Apr 17 4.4.6

5 Other European material

<i>Commission Report, 8 September 2017</i>	Commission position paper on future customs arrangements after Brexit	Oct 17 4.3.1
ec.europa.eu/taxation_customs/consultations-get-involved/tax-consultations/public-consultation-functioning-administrative-cooperation-and-fight-against-fraud-field-vat_en	Consultation on updating the rules governing administrative co-operation in tackling cross-border VAT fraud in the EU	Apr 17 4.4.1
ec.europa.eu/taxation_customs/business/vat/vat-cross-border-rulings-cbr_en	Cross-border rulings pilot further extended to 30 September 2018	Jul 17 4.4.6
http://ec.europa.eu/competition/antitrust/sector_inquiries_e_commerce.html	Commission published report on e-commerce sector	Jul 17 4.4.3
http://www.europarl.europa.eu/sides/getDoc.do?type=COMPARL&reference=PE-604.735&format=PDF&language=EN&secondRef=01	Commission proposals for new VAT rules for digital marketplace	Jul 17 4.4.4
www.consilium.europa.eu/en/press/press-releases/2017/04/25-new-rules-to-protect-eu-finances/	Council directive on protection of the financial interests of the EU	Jul 17 4.4.1
www.europarl.europa.eu/news/en/news-room/20170502IPR73133/meps-vote-to-lower-vat-on-e-books-aligning-them-with-printed-books	EU Parliament recommends allowing e-books to qualify for lower rate	Jul 17 4.4.2

www.europarl.europa.eu/news/en/press-room/20170928IPR84903/eu-public-prosecutor-to-fight-financial-fraud	European public prosecutor to fight fraud against EU funds	Oct 17 4.4.1
www.europarl.europa.eu/sides/getDoc.do?type=COMPART&reference=PE-604.736&format=PDF&language=EN&secondRef=01	Proposal to extend MOSS to distance sales of goods	Jul 17 4.4.5

6 Case law: Supreme Court

Supreme Court: <i>BPP Holdings Ltd v HMRC</i>	FTT decision to bar HMRC from proceedings confirmed as appropriate	Oct 17 6.8.3
Supreme Court: <i>HMRC v Investment Trust Companies</i>	Supreme Court ruling suggests it is very unlikely that customers can claim overpaid VAT directly from HMRC	Jul 17 6.4.1
Supreme Court: <i>Jetivia SA and another v Bilta (UK) Ltd and others</i>	Directors of company that engaged in MTIC fraud could not avoid liability to the liquidator	Apr 17 6.9.10
Supreme Court: <i>Volkswagen Financial Services (UK) Ltd v HMRC</i>	FTT was correct to choose between HMRC's proposed PESM and the company's proposal, rather than suggesting an intermediate solution of its own invention	Jul 17 5.3.1

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Associated Newspapers Ltd v HMRC</i>	Upper Tribunal's decisions upheld on gifts of vouchers: no output tax under SI 1993/1507, and input tax in principle deductible as overhead, but no input tax on vouchers issued by retailer	Apr 17 2.12.1
Court of Appeal: <i>Colaingrove Ltd v HMRC</i>	Supply of unmetered electricity in caravan did not qualify for lower rate because compound supplies of this kind were not mentioned in Sch.7A	Jul 17 2.5.1
Court of Appeal: <i>Cunningham (trading as Urban Developments) v Buckley and another</i>	In a commercial dispute, CA confirms that builder was correct to charge standard rate in absence of documentation to show lower rate applied	Jul 17 3.3.2
Court of Appeal: <i>R v Chada and others</i>	Appeal against sentence for involvement in VAT fraud dismissed	Apr 17 6.9.8
Court of Appeal: <i>SAE Education Ltd v HMRC</i>	"College of a university" route to eligible body status severely restricted	Oct 17 2.3.3
Court of Session: <i>HMRC v Findmypast Ltd</i>	Customer payments for "pay as you go credits" did not trigger a tax point, even though they were not "face value	Oct 17 2.12.3

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8 Case law: High Court/Upper Tribunal

High Court: <i>Ahmed v Swedish Economic Crime Authority</i>	Extradition to Sweden in relation to VAT fraud prosecution confirmed	Apr 17 6.9.9
High Court: <i>Bilta (UK) Ltd (in liquidation) and others v SVS Securities plc and others</i>	Pre-trial procedures in relation to emissions trading fraud case	Apr 17 6.9.10
High Court: <i>Vieira v HMRC</i>	Statutory demand and bankruptcy considered	Jul 17 6.9.3
Upper Tribunal: <i>AC (Wholesale) Ltd v HMRC</i>	<i>Kittel</i> conditions considered: FTT had not erred in dismissing trader’s appeal	Jul 17 5.8.2
Upper Tribunal: <i>Adecco UK Ltd and others v HMRC</i>	Full consideration paid by clients for temp workers was subject to VAT	Apr 17 2.9.1
Upper Tribunal: <i>Blue Chip Hotels Ltd v HMRC</i>	Hiring of room with licence for civil wedding ceremonies was more than “bare land”, so it was taxable	Jul 17 3.1.1
Upper Tribunal: <i>BTS Specialised Equipment Ltd (in liquidation) and another v HMRC</i>	<i>Kittel</i> conditions considered: FTT had not erred in dismissing trader’s appeal	Jul 17 5.8.3
Upper Tribunal: <i>Butt v HMRC</i>	S.61 assessment of MTIC penalty on director confirmed by UT	Oct 17 6.8.2
Upper Tribunal: <i>Coin-a-Drink Ltd v HMRC</i>	Company fails to persuade UT that a VAT repayment was not subject to direct tax as a profit	Jul 17 6.4.4
Upper Tribunal: <i>Gala 1 Ltd v HMRC</i>	Only representative member could claim repayment of overpaid VAT; claim by subsidiary was not valid	Apr 17 6.1.1
Upper Tribunal: <i>HMRC v Boyce t/a Glenwood</i>	FTT had erred in concluding that “grey market trader” could not reasonably obtain compliant purchase invoices: HMRC’s appeal allowed	Jul 17 5.8.4
Upper Tribunal: <i>HMRC v Coinstar Ltd</i>	FTT had not erred in deciding that a “coin counting machine” was providing an exempt financial service rather than a taxable one	Jul 17 2.3.1
Upper Tribunal: <i>HMRC v Elbrook (Cash & Carry) Ltd</i>	Hardship application considered: FTT had not erred in granting relief to taxpayer	Jul 17 6.8.4
Upper Tribunal: <i>HMRC v J3 Building Solutions Ltd</i>	UT explains meaning of Sch. Group 5 Notes 16 and 18: requirement for complete demolition applied where the project was “alteration or reconstruction”	Jul 17 3.3.1
Upper Tribunal: <i>HMRC v Jenkin and</i>	Rental of static caravans, separate from the site on which they stood,	Jul 17 3.1.2

<i>Son Ltd</i>	qualified for zero-rating: it was a supply of caravan, not accommodation	
Upper Tribunal: <i>HMRC v K E Entertainments Ltd</i>	Company was entitled to treat recalculation of bingo charges as within reg.38 as alternative to s.80	Oct 17 2.6.2
Upper Tribunal: <i>HMRC v SDI (Brook EU) Ltd; Sportsdirect.com Retail Ltd</i>	Dispute about whether HMRC had made an appealable decision in letter about distance selling rules	Oct 17 6.8.5
Upper Tribunal: <i>HMRC v TGH (Commercial) Ltd</i>	HMRC could not insist on an Upper Tribunal hearing where the taxpayer had withdrawn from the case	Apr 17 6.8.5
Upper Tribunal: <i>HMRC v Wheels Private Hire</i>	Taxi firm made separate supplies of car hire and insurance to drivers	Apr 17 2.8.1
Upper Tribunal: <i>HMRC v Languard New Homes Ltd; MacPherson v HMRC</i>	Clarification of zero-rating of converted part-residential property after conflicting FTT decisions	Oct 17 3.3.2
Upper Tribunal: <i>HMRC v Sibcas Ltd</i>	Portakabins were “immovable property” and rent was exempt	Oct 17 3.1.1
Upper Tribunal: <i>HMRC v Temple Finance Ltd and another</i>	FTT was entitled to find most of HMRC’s arguments about transfer pricing between group companies invalid, and also strike out standard method override	Oct 17 2.6.1
Upper Tribunal: <i>Kelly and another (trading as Ludbrook Manor Partnership) v HMRC</i>	Recharged expenditure had been “consumed” by predecessor business and gave no right of recovery to successor	Oct 17 5.2.1
Upper Tribunal: <i>M J Hickey Plant Hire and Contracts Ltd v HMRC</i>	Systematic reversing error was eligible for favourable “delayed tax” penalty calculation even with “deliberate behaviour”	Oct 17 6.8.2
Upper Tribunal: <i>National Car Parks Ltd v HMRC</i>	“Voluntary overpayments” by customers using pay and display machines were part of taxable consideration for supply of parking	Jul 17 2.1.1
Upper Tribunal: <i>NHS Greater Glasgow and Clyde Health Board v HMRC</i>	FTT decision to refuse repayment claim by health board was upheld	Apr 17 6.4.1
Upper Tribunal: <i>Oak Tree Motor Homes Ltd v HMRC</i>	FTT had not erred in deciding that motor homes were not “caravans”	Apr 17 2.4.1
Upper Tribunal: <i>Rasul v HMRC</i>	Rules on “knowledge sufficient for assessment” considered in detail: assessment was in time	Oct 17 6.7.2
Upper Tribunal: <i>Swanfield Ltd and others v HMRC</i>	Trader is entitled to allocate current payments to current liabilities in order to reduce surcharges; case remitted to	Apr 17 6.8.1

	FTT to consider consequences	
Upper Tribunal: <i>Synectiv Ltd v HMRC</i>	MTIC case remitted to FTT for rehearing	Apr 17 5.8.2
Upper Tribunal: <i>Taylor Wimpey plc v HMRC</i>	Upper Tribunal sets out principles for historic repayment claim in relation to input tax subject to “builder’s block”	Apr 17 6.4.2
Upper Tribunal: <i>U-Drive Ltd and others v HMRC</i>	Car hire company did not receive services from garages when it paid for third party vehicles to be repaired	Apr 17 5.2.1
Upper Tribunal: <i>Westminster Trading Ltd and others v HMRC</i>	FTT had not acted unreasonably in refusing an adjournment in a MTIC case	Apr 17 6.8.5

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC05554): <i>Doran Bros (London) Ltd</i>	Company payment to advisers for tax avoidance scheme qualified for input tax deduction	Apr 17 5.6.1
First-Tier Tribunal (TC05555): <i>Wheels Common Investment Fund Trustees Ltd and others</i>	Trader allowed to change grounds of appeal – different legal argument did not fundamentally change the nature of the claim	Apr 17 6.8.4
First-Tier Tribunal (TC05559): <i>Shafiq Rehman</i>	Company’s dishonesty penalty was validly allocated to director	Apr 17 6.8.2
First-Tier Tribunal (TC05560): <i>Linwest Ltd</i>	Appeal against security notice rejected	Apr 17 6.9.11
First-Tier Tribunal (TC05561): <i>Stephen McPartlin Plumbing & Central Heating Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05567): <i>Turner Electrical & Alarm Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05571): <i>Nigel Williams</i>	Retrospective planning permission could not validate zero-rating of construction	Apr 17 3.3.1
First-Tier Tribunal (TC05573): <i>Assista Consulting (UK) Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05576): <i>Cottingham Park Lodges Ltd</i>	Taxpayer’s apportionment of income from caravans and pitch rentals was fair; pitch on its own was VATable	Apr 17 2.8.2
First-Tier Tribunal (TC05578): <i>Francis Anthony White</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05579): <i>Morrella Ltd</i>	Extrapolation in assessment was “to best judgement”	Apr 17 6.7.2
First-Tier Tribunal (TC05587): <i>Link Distribution (UK) Ltd</i>	Trader succeeds in 30 of 32 deals in missing trader case – similar to other deals where no fraud alleged, so no	Apr 17 5.8.2

	“means of knowledge”	
First-Tier Tribunal (TC05589): <i>Dharex Ltd</i>	Penalty for failing to point out inadequate assessment upheld	Apr 17 6.8.2
First-Tier Tribunal (TC05591): <i>Anthony Treanor; Mrs Philippa Treanor</i>	Condition was prohibition on separate use or disposal, so DIY claim refused	Apr 17 3.4.1
First-Tier Tribunal (TC05598): <i>Gravel Road Records Ltd</i>	HMRC were wrong to deregister a company that never made any supplies: it was in business	Apr 17 6.2.2
First-Tier Tribunal (TC05604): <i>Branded Garden Products Ltd</i>	HMRC were entitled to decide that edible flowers were not “food”	Apr 17 2.4.2
First-Tier Tribunal (TC05607): <i>Fashionizer Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05608): <i>Hortus Blackheath Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05610): <i>XG Concept Ltd</i>	Appeal struck out for failure to engage with process	Apr 17 6.8.6
First-Tier Tribunal (TC05611): <i>Avalaya.com Partnership</i>	Receipts for Amazon sales were repayment of a loan to the supplier, not proceeds of sale in hands of recipient	Apr 17 2.9.2
First-Tier Tribunal (TC05612): <i>Taylor Construction Ltd</i>	Company’s failure to respond to letters lost it the benefit of 100% mitigation of late registration penalty	Apr 17 6.8.2
First-Tier Tribunal (TC05613): <i>JTS Plumbing & Mechanical Services Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05617): <i>Arthur Edwyn Turner t/a Wicked Wang Promotions</i>	Administrative mess in dispute about whether a business was registrable and could recover input tax	Apr 17 6.2.2
First-Tier Tribunal (TC05619): <i>Tarn-Pure AG Ltd</i>	Repayment supplement not due as HMRC had issued internal instruction to pay within the 30 days allowed	Apr 17 6.4.3
First-Tier Tribunal (TC05621): <i>Jason Campbell</i>	Condition was prohibition on separate use or disposal, so DIY claim refused	Apr 17 3.4.1
First-Tier Tribunal (TC05622): <i>Terence Patrick Brady</i>	Payment by owner of company to liquidator was a refund of rent, not a legal claim outside the scope of VAT	Apr 17 2.7.1
First-Tier Tribunal (TC05624): <i>Master Wishmakers Ltd</i>	Retrospective planning permission could not validate zero-rating of construction	Apr 17 3.3.1
First-Tier Tribunal (TC05626): <i>Richard Swindell</i>	Condition was prohibition on separate use or disposal, so DIY claim refused	Apr 17 3.4.1
First-Tier Tribunal (TC05634): <i>Marriott Rewards LLC and another</i>	Hotel rewards points scheme considered: redemption payments not land related after 1 January 2010, but	Apr 17 5.2.2

	US company did receive a supply	
First-Tier Tribunal (TC05636): <i>Grange Shipping Ltd</i>	Import agent did not qualify for any special relief from import duty paid on behalf of insolvent customer	Apr 17 4.3.5
First-Tier Tribunal (TC05639): <i>University of Newcastle Upon Tyne</i>	Student recruitment fees were fully subject to reverse charge from 1 January 2010, with no input tax recovery	Apr 17 4.2.1
First-Tier Tribunal (TC05643): <i>Marsh (Bolton) Ltd and others</i>	FTT considers lawfulness of road fuel input tax regulations, and concludes that HMRC are entitled to insist on retention of VAT invoices	Apr 17 5.8.1
First-Tier Tribunal (TC05648): <i>JTC Environmental Ltd</i>	Application to appeal out of time refused	Apr 17 6.8.3
First-Tier Tribunal (TC05649): <i>M & M Management Ltd</i>	Temporary importation did not satisfy conditions for “samples relief”	Apr 17 4.3.4
First-Tier Tribunal (TC05654): <i>Promo International Ltd</i>	Substantial errors committed by company’s accountant were “careless” rather than deliberate from the company’s point of view; could be suspended	Apr 17 6.8.2
First-Tier Tribunal (TC05661): <i>Chun Wah Lok</i>	Extrapolation in assessment was “to best judgement”	Apr 17 6.7.3
First-Tier Tribunal (TC05663): <i>Mohamed El-Baghdadi</i>	Furnished holiday letting was subject to output tax	Apr 17 3.1.1
First-Tier Tribunal (TC05670): <i>Fogarty (Filled Products) Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05671): <i>Gullane Golf Club</i>	Failure to appeal refusal of <i>Bridport</i> claim meant that claim failed	Apr 17 6.8.3
First-Tier Tribunal (TC05672): <i>MOC (Scotland) Ltd</i>	HMRC administrative muddle, combined with other difficulties, constituted reasonable excuse for surcharge	Apr 17 6.8.1
First-Tier Tribunal (TC05681): <i>Anthony Mullan and others</i>	Northern Ireland car dealer held to have means of knowledge in relation to cars sold to missing traders	Apr 17 5.8.2
First-Tier Tribunal (TC05687): <i>James Redman</i>	Condition was prohibition on separate use or disposal, so DIY claim refused	Apr 17 3.4.1
First-Tier Tribunal (TC05689): <i>The Baker Street Kitchen</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05690): <i>Keith Allen</i>	Trader produced no evidence to displace best judgement assessments	Apr 17 6.7.4
First-Tier Tribunal (TC05691): <i>Deezer Ltd</i>	Business had been acquired as a going concern so was registrable from the outset	Apr 17 6.2.1

First-Tier Tribunal (TC05693): <i>Anthony Mullan and others</i>	Northern Ireland car dealer held not to satisfy zero rating conditions for sales to Irish customers	Apr 17 5.8.2
First-Tier Tribunal (TC05694): <i>Quitie Ltd</i>	Satisfaction of planning conditions only to be considered when building completed: zero rating allowed	Apr 17 3.3.2
First-Tier Tribunal (TC05695): <i>Right International Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05701): <i>Composite Technologies Ltd</i>	Surcharge appeal dismissed	Apr 17 6.8.1
First-Tier Tribunal (TC05702): <i>Nicholas Gayle t/a Photogen Promo Music Adverts Ltd</i>	Individual who had attempted to register for VAT five times was not entitled to registration of a company; penalty was confirmed	Apr 17 6.2.2
First-Tier Tribunal (TC05704): <i>Philip Hargreaves</i>	DIY claim refused where VAT wrongly charged by builders	Apr 17 3.4.1
First-Tier Tribunal (TC05707): <i>Hilden Park LLP</i>	Case management directions in case about VAT avoidance arrangements	Apr 17 6.8.5
First-Tier Tribunal (TC05713): <i>The Royal Bank of Scotland Group plc</i>	Assessment was issued within 12 months of HMRC having sufficient information to justify its issue	Apr 17 6.7.1
First-Tier Tribunal (TC05717): <i>Hylton Hill</i>	It was trader's responsibility to notice that the flat rates had changed	Jul 17 6.3.1
First-Tier Tribunal (TC05719): <i>Balti Hut (Gloucester) Ltd and another</i>	Determination of exact amounts subject to estimated assessment	Jul 17 6.7.1
First-Tier Tribunal (TC05722): <i>Redwood Birkhill Ltd</i>	Company combining purchasing power of publicans to obtain better terms was liable to output tax on a supply to the publicans	Jul 17 2.7.1
First-Tier Tribunal (TC05726): <i>Stoke by Nayland Golf and Leisure Ltd</i>	Not-for-profit club was run independently of commercial club from which it was hived off, so it was not subject to commercial influence	Jul 17 2.3.7
First-Tier Tribunal (TC05731): <i>Oxfordshire Masters Golf Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05743): <i>Open Safety Equipment Ltd</i>	Misunderstandings of export rules meant output tax was probably not due, but input tax claims were not justified	Jul 17 4.3.1
First-Tier Tribunal (TC05806): <i>JDI International Leasing Ltd</i>	13 th Directive claim was correctly refused where company supplied purchased goods to an associate without charging for the lease	Jul 17 4.5.1
First-Tier Tribunal (TC05811): <i>Little Rascals Pets Ltd</i>	Puppies bought from unregistered breeders were not "used", so could not	Jul 17 2.10.1

	be sold under the margin scheme	
First-Tier Tribunal (TC05813): <i>Ellon Car Clinic Ltd</i>	Amounts recharged for MOT tests qualified for disbursement treatment in spite of not fulfilling conditions in Notice 700	Jul 17 2.2.1
First-Tier Tribunal (TC05820): <i>Fio's Cash and Carry Ltd</i>	Discussion of "best judgement" in relation to assessment	Jul 17 6.7.2
First-Tier Tribunal (TC05823): <i>Plant Force (Leeds) Ltd</i>	Director was held not to have acted dishonestly, on balance of probabilities, so appeal against s.61 notice allowed	Jul 17 6.8.2
First-Tier Tribunal (TC05839): <i>Dance with Mr D Ltd</i>	Belated notification penalty considered and confirmed	Jul 17 6.8.2
First-Tier Tribunal (TC05845): <i>Morgun Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05850): <i>Botleigh Grange Hotels Ltd</i>	Procedural dispute about additional documents and adjournment	Jul 17 6.8.3
First-Tier Tribunal (TC05852): <i>Anglian Water Services Ltd</i>	Unjust enrichment prevented repayment claim by water company that had made charges subject to regulatory cap	Jul 17 6.4.2
First-Tier Tribunal (TC05854): <i>Silvergate Support Services Ltd</i>	Paying more than centrally issued assessments was not enough to notify inadequacy of those assessments: penalties confirmed	Jul 17 6.8.2
First-Tier Tribunal (TC05867): <i>Oval Estates (Bath) Ltd</i>	Inter-company transactions between builder and developer were not entered into dishonestly, so <i>Kittel</i> did not apply	Jul 17 5.8.1
First-Tier Tribunal (TC05874): <i>J & B Hopkins Ltd</i>	Sub-contractor involved in constructing relevant charitable purpose building was liable for output tax, even though main contractor could have recovered it	Jul 17 3.3.3
First-Tier Tribunal (TC05876): <i>Total Façade Solutions Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05877): <i>DM Specialist Joinery Ltd</i>	Default surcharge appeal partially successful	Jul 17 6.8.1
First-Tier Tribunal (TC05878): <i>Dentech Dental (Materials and Equipment) Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05888): <i>Paypoint Collections Ltd and another</i>	Companies assisting with payments by consumers to utility companies were making taxable supplies: they transmitted information that enabled other people to transfer money	Jul 17 2.3.2

First-Tier Tribunal (TC05891): <i>Graham and Christine Belcher</i>	Husband and wife ran separate businesses for VAT in spite of filing self assessment tax returns as a partnership	Jul 17 6.2.1
First-Tier Tribunal (TC05894): <i>Jestic Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05895): <i>La Belle Vie Ltd</i>	Discussion of “best judgement” in relation to assessment	Jul 17 6.7.2
First-Tier Tribunal (TC05902): <i>RT Coopers Solicitors</i>	Default surcharge appeal dismissed, but s.63 penalties discharged	Jul 17 6.8.1
First-Tier Tribunal (TC05907): <i>ABSS Consulting Services Ltd</i>	Default surcharge appeal allowed in part	Jul 17 6.8.1
First-Tier Tribunal (TC05910): <i>Ahmed Rasouli</i>	Dispute about registration date after trade was transferred as a going concern	Jul 17 6.2.2
First-Tier Tribunal (TC05926): <i>Lowcost Holidays Ltd t/a Lowcost Beds</i>	Hotel booking website appeared to be acting as agent, not as principal, so was not subject to TOMS	Jul 17 2.9.1
First-Tier Tribunal (TC05935): <i>Michael Llamas and another</i>	Best judgement assessments confirmed, but mitigation of penalty increased	Jul 17 6.7.2
First-Tier Tribunal (TC05944): <i>Havenridge (Stevenage) Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05945): <i>Finlayson Media Communications Ltd</i>	Default surcharge appeal dismissed	Jul 17 6.8.1
First-Tier Tribunal (TC05946): <i>The Learning Centre (Romford) Ltd</i>	Company qualified for exemption of welfare services in spite of not being state regulated, because a similar company would have had to be regulated in Scotland or Northern Ireland	Jul 17 2.3.6
First-Tier Tribunal (TC05952): <i>Stuart Browne t/a Sound Solutions</i>	Application to appeal out of time refused	Jul 17 6.8.5
First-Tier Tribunal (TC05955): <i>Yunus Oomerjee</i>	Paying inadequate central assessments met the definition of dishonesty	Oct 17 6.8.2
First-Tier Tribunal (TC05957): <i>Ashworth Trading</i>	Care home was not directly involved in purchase of adjustable beds, so they qualified for zero-rating	Oct 17 2.4.2
First-Tier Tribunal (TC05962): <i>Award Drinks Ltd (in liquidation)</i>	Costs awarded to HMRC; application by taxpayer refused	Oct 17 6.8.5
First-Tier Tribunal (TC05966): <i>Loughborough Students Union</i>	Students’ union did not have educational aims required for exemption	Oct 17 2.3.2
First-Tier Tribunal (TC05968): <i>Bradley Saul</i>	Surcharge appeal: solicitor’s word accepted that she had submitted return	Oct 17 6.8.1

	online before midnight, in spite of timing on HMRC's computer	
First-Tier Tribunal (TC05971): <i>NHS Lothian Health Board</i>	Insufficient evidence to support <i>Fleming</i> reclaim on balance of probabilities	Oct 17 6.4.2
First-Tier Tribunal (TC05972): <i>Pat Willis Eco Ltd</i>	Insufficient evidence to justify input tax claim	Oct 17 5.8.2
First-Tier Tribunal (TC05975): <i>East Midlands Contracting Ltd</i>	Surcharge appeal: difficulties of CIS deductions were no excuse	Oct 17 6.8.1
First-Tier Tribunal (TC05977): <i>IQRA Associates UK Ltd</i>	Insufficient evidence to justify input tax claim	Oct 17 5.8.2
First-Tier Tribunal (TC05985): <i>Kendal Golf Club</i>	Golf club did not have a good enough reason for making a late appeal	Oct 17 6.8.4
First-Tier Tribunal (TC05986): <i>Jigsaw Medical Services Ltd</i>	Ambulances were vehicles of a type qualifying for zero-rating as passenger transport	Oct 17 2.4.1
First-Tier Tribunal (TC05990): <i>Gladstone F1 Ltd</i>	Claim to bad debt relief was out of time	Oct 17 5.7.1
First-Tier Tribunal (TC05991): <i>Capital SMA Ltd</i>	No evidence inputs had been paid for so s.26A VATA 1994 applied	Oct 17 5.8.4
First-Tier Tribunal (TC06005): <i>Nathaniel Hendrickson</i>	Belief that sales were zero-rated was not reasonable excuse for late notification	Oct 17 6.8.2
First-Tier Tribunal (TC06006): <i>Summit Electrical Installations Ltd</i>	Sub-contractor was entitled to zero-rate work because building qualified as "dwellings", even if customer thought it was RRP	Oct 17 3.3.3
First-Tier Tribunal (TC06011): <i>Megji & Co Ltd</i>	Opticians were not entitled to rely on time-limited agreement from HMRC on method of apportioning receipts between exempt and taxable	Oct 17 2.8.1
First-Tier Tribunal (TC06015): <i>Astec Systems Ltd</i>	Surcharge appeal: late receipts from customers did not explain late payment	Oct 17 6.8.1
First-Tier Tribunal (TC06017): <i>Prada Contract Services Ltd</i>	Surcharge appeal: partial success on basis of reasonable attempts to deal with the situation	Oct 17 6.8.1
First-Tier Tribunal (TC06018): <i>Blackhawk London Ltd</i>	Surcharge appeal: excuses held irrelevant, appeal dismissed	Oct 17 6.8.1
First-Tier Tribunal (TC06020): <i>Global Foods Ltd</i>	Detailed consideration of rules on "clock" for repayment supplement	Oct 17 6.4.4
First-Tier Tribunal (TC06021): <i>Will Woodlands</i>	Expenditure by charity on woodlands management was wholly business and recoverable	Oct 17 5.3.2

First-Tier Tribunal (TC06029): <i>Gekko & Company Ltd</i>	HMRC heavily criticised for seeking penalties with inconsistent and unclear arguments	Oct 17 6.8.2
First-Tier Tribunal (TC06032): <i>DH Project & Support Services Ltd</i>	Surcharge appeal: excuses not presented in sufficient detail	Oct 17 6.8.1
First-Tier Tribunal (TC06040): <i>Duncan Lichfield</i>	Restriction on occupation to employee of neighbouring business ruled out DIY claim	Oct 17 3.4.1
First-Tier Tribunal (TC06041): <i>Award Drinks Ltd (in liquidation)</i>	Company failed to bar HMRC from the proceedings	Oct 17 6.8.5
First-Tier Tribunal (TC06043): <i>Kreeson Thathiah</i>	Senior Accounting Officer had taken reasonable steps and discharged his duty: penalties quashed	Oct 17 6.8.2
First-Tier Tribunal (TC06044): <i>Navee Ltd</i>	Appeal by dissolved trader dismissed for lack of jurisdiction	Oct 17 5.8.3
First-Tier Tribunal (TC06047): <i>Eynsham Cricket Club</i>	Community Amateur Sports Club did not qualify for treatment as a charity	Oct 17 3.3.5
First-Tier Tribunal (TC06048): <i>Ashington & Ellington Social Club & Institute Ltd and others</i>	Two social clubs allowed to amend earlier appeals to cover protective clawback assessments; third club not allowed to appeal out of time	Oct 17 6.8.4
First-Tier Tribunal (TC06050): <i>Tesco Freetime Ltd and another</i>	Promotional company was entitled to input tax on payments to third parties for redeeming loyalty points	Oct 17 2.12.2
First-Tier Tribunal (TC06056): <i>Alan McCord t/a Hi-Octane Imports</i>	Detailed consideration of directions and procedure in appeal	Oct 17 6.8.5
First-Tier Tribunal (TC06061): <i>The NT Advisors Partnership</i>	Barristers' fees defending tax avoidance schemes gave rise to input tax deduction in spite of transfers of business	Oct 17 5.2.2
First-Tier Tribunal (TC06069): <i>Blackrock Investment Management (UK) Ltd</i>	Software used to manage special investment funds could have been exempt from reverse charge, but only if exclusively so used	Oct 17 2.3.1
First-Tier Tribunal (TC06073): <i>Sky Throne Ltd</i>	Surcharge appeal: hospitalised director was doing his best, appeal allowed	Oct 17 6.8.1
First-Tier Tribunal (TC06075): <i>Hardy Access Services Ltd and another</i>	Surcharge appeal: undiagnosed brain tumour of MD was reasonable excuse for earlier periods	Oct 17 6.8.1
First-Tier Tribunal (TC06080): <i>Best Buy Communications Ltd</i>	Assessment based on extrapolation was reduced, but still "to best judgement"	Oct 17 6.7.1
First-Tier Tribunal (TC06087): <i>RDS Driving Services Ltd</i>	Attempt to split up instruction course into three parts, to make some of the fees into "forfeited deposits", was	Oct 17 2.8.2

	ineffective	
First-Tier Tribunal (TC06088): <i>Spiral Packs (London) Ltd</i>	Surcharge appeal: reasonable belief that DD was in place was a reasonable excuse	Oct 17 6.8.1
First-Tier Tribunal (TC06091): <i>Challacombe's Ltd and others</i>	Rights to make <i>Fleming</i> claims had been transferred on sales of businesses "with all their assets"	Oct 17 6.4.3
First-Tier Tribunal (TC06093): <i>Brabners LLP</i>	Solicitors were wrong to treat recharge of local authority search fees as disbursements	Oct 17 2.2.1
First-Tier Tribunal (TC06094): <i>Inventive Tax Strategies Ltd (in administration) and others</i>	Reduction of taxable amount on consideration actually received only possible with actual repayment	Oct 17 6.4.1
First-Tier Tribunal (TC06095): <i>Abdul Waheed</i>	Trader did not have good enough reason to be allowed to make a late appeal	Oct 17 6.8.4
First-Tier Tribunal (TC06098): <i>Peter Brookes</i>	Director's conduct confirmed as sufficiently dishonest to warrant s.61 penalty assessment	Oct 17 6.8.2
First-Tier Tribunal (TC06099): <i>Disaster Recovery Northampton Ltd</i>	Surcharge appeal: no excuse	Oct 17 6.8.1
First-Tier Tribunal (TC06101): <i>Litton & Thorner's Community Hall</i>	Storage cupboard built on outside of village hall qualified for zero-rating	Oct 17 3.3.5
First-Tier Tribunal (TC06102): <i>Bonomini Associates Ltd</i>	Claims to input tax considered in absence of taxpayer	Oct 17 6.7.3
First-Tier Tribunal (TC06106): <i>M L Tiles Ltd</i>	Surcharge appeal: bank's failure to process Faster Payments on same day was not a reasonable excuse	Oct 17 6.8.1
First-Tier Tribunal (TC06110): <i>Sussex Cars Association</i>	Costs awarded to taxpayer for HMRC's failure to engage properly with the appeals process	Oct 17 6.8.6
First-Tier Tribunal (TC06112): <i>Graeme Faulkner</i>	Reliance on former accountant was not reasonable excuse for belated notification	Oct 17 6.8.2
First-Tier Tribunal (TC06116): <i>The Barty Party Company Ltd</i>	Information Notice asked for information not "reasonably required" because it related to closed periods	Oct 17 6.8.7
First-Tier Tribunal (TC06117): <i>The Ice Rink Company Ltd and another</i>	Supply of package including hire of children's ice skates was party zero-rated	Oct 17 2.8.3
First-Tier Tribunal (TC06119): <i>The Queen's Club Ltd</i>	Expenditure on catering facilities in members' club were not attributable to exempt membership subscriptions	Oct 17 5.3.3

10 Other material

<i>Taxation, 12 January 2017</i>	Article about changes to the Flat Rate Scheme	Apr 17 6.3.1
<i>Taxation, 26 January 2017</i>	Article considers importance of clear contracts in tripartite situations	Apr 17 2.12.2
<i>Taxation, 9 February 2017</i>	Basics article about VAT on property	Apr 17 3.5.1
<i>Taxation, 16 February 2017</i>	Article about <i>Water Property Ltd</i> (TC05450) case on option to tax	Apr 17 3.2.1
<i>Taxation, 2 March 2017</i>	Article about changes to the Flat Rate Scheme	Apr 17 6.3.1
<i>Taxation, 16 March 2017</i>	Article about changes to the Flat Rate Scheme, including catches for those choosing to deregister	Apr 17 6.3.1
<i>Taxation, 20 April 2017</i>	Article about VAT issues to consider while preparing year-end accounts	Jul 17 2.12.1
<i>Taxation, 20 April 2017</i>	Article about leaving the flat rate scheme	Jul 17 6.3.2
<i>Taxation, 4 May 2017</i>	Article about main four topics requiring Neil Warren's input in the last year	Jul 17 2.12.1
<i>Taxation, 18 May 2017</i>	Article about tax issues when selling land, buildings or both to a developer	Jul 17 3.3.4
<i>Taxation, 1 June 2017</i>	Article considering rules on revocation of option to tax	Jul 17 3.2.1
<i>Taxation, 1 June 2017</i>	Article about overhead input tax and HMRC policy	Jul 17 5.1.1
<i>Taxation, 8 June 2017</i>	Article about new offence of "failure to prevent the facilitation of tax evasion"	Jul 17 6.9.7
<i>Taxation, 22 June 2017</i>	Article about <i>Belcher</i> decision on registration	Jul 17 6.2.1
<i>Taxation, 29 June 2017</i>	Article about exposure of tax advisers to risk of lawsuits arising from missing deadlines	Jul 17 6.4.1
<i>Taxation, 6 July 2017</i>	Article covering important VAT points for sales of land and buildings	Oct 17 3.3.6
<i>Taxation, 27 July 2017</i>	Article on importance of finding out facts from the client	Oct 17 6.9.7
<i>Taxation, 27 July 2017</i>	Article about HMRC's criminal investigation unit	Oct 17 6.9.7
<i>Taxation, 3 August 2017</i>	Review of changes to conditions for zero-rating of cars for disabled persons	Oct 17 2.4.4
<i>Taxation, 7 September 2017</i>	Article about disbursements covering	Oct 17 2.2.2

	MOT fees and counsel's opinions	
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11 Lectures

2.1 Scope of VAT

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2.2 Disbursements

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2.4 Zero-rating

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2.7 Discounts, rebates and gifts

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2.8 Compound and multiple supplies

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2.10 Second hand goods

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2.11 Charities

2.12 Other supply problems

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3.2 Option to tax

3.3/3.4 Builders and developers, Input tax claims on land

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3.5 Other land problems

4.1 E-commerce

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4.2 International services

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4.3 International goods

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4.5 8th and 13th Directive claims

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5.1 Economic activity

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5.2 Who receives the supply?

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5.3 Partial exemption

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5.4 Cars

5.6 Non-business use of supplies

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5.7 Bad debt relief

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5.8 Other input tax problems

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6.2 Other registration issues

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6.4 Repayment claims

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6.7 Assessments

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