

# **VAT UPDATE 2018/19**

## **INDEX**

**Covering quarterly updates  
April, July and October 2018**

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# VAT Update October 2018 Index

## INTRODUCTION

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

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

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<i>HMRC Press Release 25 April 2018</i>	Press release urging online marketplaces operating in the UK to sign an agreement	Jul 18 6.2.1
<i>HMRC Press Release 3 May 2018</i>	Revision to “digital priorities”, but Making Tax Digital for VAT not to be delayed	Jul 18 6.9.1
<i>Notice 60</i>	Updated <i>Intrastat general guide</i>	Jul 18 4.3.5
<i>Notice 143</i>	Updated Notice <i>Guide for international post users</i>	Apr 18 4.3.8
<i>Notice 340</i>	Updated Notice <i>Importing scientific instruments free of duty and VAT</i>	Jul 18 4.3.4

<i>Notice 342</i>	Updated Notice <i>Importing miscellaneous documents and other related articles free of duty and VAT</i>	Jul 18 4.3.4
<i>Notice 361</i>	Updated Notice <i>Importing museum and gallery exhibits free of duty and VAT</i>	Jul 18 4.3.4
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<i>Notice 749</i>	Updated Notice <i>Local authorities and similar bodies</i>	Oct 18 5.8.5

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<i>Notice 3001</i>	Updated Notice <i>Customs special procedures for the Union Customs Code</i>	Jul 18 4.3.4
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<i>Notice FHI</i>	Notice on fulfilment houses scheme	Oct 18 4.3.9
<i>R &amp; C Brief 01/2018</i>	Withdrawal of concession about affiliation fees paid by sports clubs on behalf of their members	Apr 18 2.3.3
<i>R &amp; C Brief 02/2018</i>	Clarification that student finance loans are not “grants” for purpose of education exemption	Apr 18 2.3.2
<i>R &amp; C Brief 03/2018</i>	Brief about changes to approach to Cost Sharing Groups	Apr 18 2.3.5
<i>R &amp; C Brief 04/2018</i>	Time limit for refund claims by public bodies extended to 4 years	Jul 18 5.8.3
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<i>R &amp; C Brief 09/2018</i>	Clarification of policy on energy saving materials	Oct 18 3.3.2
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<i>VAT Information Sheet 8/2017</i>	Information Sheet about claims by local authorities for exemption of sporting services	Apr 18 2.3.4
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<i>VAT Information Sheet 1/2018</i>	Exchange rates for VAT MOSS	Apr 18 4.1.2

	returns for December 2017	
<i>VAT Information Sheet 2/2018</i>	Information Sheet about changes to approach to Cost Sharing Groups	Apr 18 2.3.5
<i>VAT Information Sheet 7/2018</i>	Clarification of policy on charges by management companies for maintenance of common areas of estates	Oct 18 3.1.2
<i>VAT Notes 2/2018</i>	Guidance on applying for repayments from HMRC by BACS	Jul 18 6.4.4
<a href="http://www.gov.uk/government/consultations/alternative-method-of-vat-collection-split-payment">www.gov.uk/government/consultations/alternative-method-of-vat-collection-split-payment</a>	Consultation on split payment method of collecting VAT	Apr 18 6.9.5
<a href="http://www.gov.uk/government/consultations/draft-legislation-vat-reverse-charge-for-construction-services">www.gov.uk/government/consultations/draft-legislation-vat-reverse-charge-for-construction-services</a>	Consultation on domestic reverse charge for construction services	Jul 18 3.3.2
<a href="http://www.gov.uk/government/consultations/online-platforms-role-in-ensuring-tax-compliance-by-their-users">www.gov.uk/government/consultations/online-platforms-role-in-ensuring-tax-compliance-by-their-users</a>	Consultation on role of online marketplaces in ensuring VAT compliance by users	Apr 18 6.9.5
<a href="http://www.gov.uk/government/consultations/vat-air-passenger-duty-and-tourism-in-northern-ireland">www.gov.uk/government/consultations/vat-air-passenger-duty-and-tourism-in-northern-ireland</a>	Consultation into impact of indirect taxes on tourism in Northern Ireland	Apr 18 6.9.5
<a href="http://www.gov.uk/government/consultations/vat-registration-threshold-call-for-evidence">www.gov.uk/government/consultations/vat-registration-threshold-call-for-evidence</a>	Consultation on possible changes to registration threshold, including alternative ways of relieving effect	Apr 18 6.2.1
<a href="http://www.gov.uk/government/news/statement-on-infraction-proceedings-on-vat-treatment-of-certain-commodity-derivatives-trading">www.gov.uk/government/news/statement-on-infraction-proceedings-on-vat-treatment-of-certain-commodity-derivatives-trading</a>	Commission takes proceedings against UK for losses arising from treatment of commodity derivatives	Apr 18 4.3.5
<a href="http://www.gov.uk/government/publications/hmrc-and-online-marketplaces-agreement-to-promote-vat-compliance">www.gov.uk/government/publications/hmrc-and-online-marketplaces-agreement-to-promote-vat-compliance</a>	Text of cooperation agreement HMRC will encourage online marketplaces to sign, and list of early signatories	Jul 18 6.2.1
<a href="http://www.gov.uk/government/publications/issue-briefing-calculating-the-2016-to-2017-tax-gap">www.gov.uk/government/publications/issue-briefing-calculating-the-2016-to-2017-tax-gap</a>	Information about calculation of 2016/17 tax gap	Jul 18 6.9.3
<a href="http://www.gov.uk/government/publications/preparing-for-a-uk-trade-policy-a-guide-to-trade-legislation">www.gov.uk/government/publications/preparing-for-a-uk-trade-policy-a-guide-to-trade-legislation</a>	Guide to Taxation (Cross-Border) Bill	Apr 18 4.3.6
<a href="http://www.gov.uk/government/publications/serial-tax-avoidance-regime-guidance">www.gov.uk/government/publications/serial-tax-avoidance-regime-guidance</a>	Guide to serial tax avoidance rules	Apr 18 6.9.4
<a href="http://www.gov.uk/government/publications/the-fulfilment-businesses-regulations-2018">www.gov.uk/government/publications/the-fulfilment-businesses-regulations-2018</a>	Tax Information and Impact Note on new fulfilment house due diligence rules	Apr 18 4.3.3
<a href="http://www.gov.uk/guidance/disclosure-of-tax-avoidance-schemes-overview">www.gov.uk/guidance/disclosure-of-tax-avoidance-schemes-overview</a>	Guidance on new DASVOIT rules	Apr 18 6.9.4
<a href="http://www.gov.uk/guidance/register-and-use-the">www.gov.uk/guidance/register-and-use-the</a>	Updated guide <i>Register and use the</i>	Apr 18 4.1.1

<a href="#">use-the-vat-mini-one-stop-shop</a>	<i>VAT Mini one-stop-shop for digital supplies</i>	
<a href="http://www.gov.uk/guidance/tax-avoidance-penalties-appeals-and-publishing-details-of-enablers">www.gov.uk/guidance/tax-avoidance-penalties-appeals-and-publishing-details-of-enablers</a>	Guide to the penalty for “enablers” of defeated tax arrangements	Jul 18 6.8.3
<a href="http://www.gov.uk/guidance/tell-hmrc-about-your-credit-and-debit-card-transactions">www.gov.uk/guidance/tell-hmrc-about-your-credit-and-debit-card-transactions</a>	HMRC credit card disclosure programme details	Jul 18 6.9.4
<a href="http://www.gov.uk/guidance/vat-online-marketplace-seller-checks">www.gov.uk/guidance/vat-online-marketplace-seller-checks</a>	Guidance on new online marketplaces rules	Apr 18 4.3.4
<a href="http://www.gov.uk/guidance/vat-overseas-businesses-using-an-online-marketplace-to-sell-goods-in-the-uk">www.gov.uk/guidance/vat-overseas-businesses-using-an-online-marketplace-to-sell-goods-in-the-uk</a>	Updated guide <i>VAT joint and several liability for online marketplaces</i>	Apr 18 4.3.4

## 2 Statute and other Parliamentary material

<i>Domestic Energy (Value Added Tax) Bill</i>	Private Member’s Bill to reduce VAT on domestic energy	Oct 18 2.5.2
<a href="https://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-8269">https://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-8269</a>	House of Commons briefing paper on Brexit agreement as at March 2018	Apr 18 6.9.1
<a href="https://tinyurl.com/y9pmkvox">https://tinyurl.com/y9pmkvox</a>	Announcement that FA 2018 is expected to curb evasion etc.	Apr 18 6.9.4
<a href="https://tinyurl.com/yavybzy3">https://tinyurl.com/yavybzy3</a>	“No deal Brexit” paper: customs procedures	Oct 18 4.3.1
<a href="https://tinyurl.com/ybpv7k85">https://tinyurl.com/ybpv7k85</a>	“No deal Brexit” paper: services	Oct 18 4.2.2
<a href="https://tinyurl.com/ybpv7k85">https://tinyurl.com/ybpv7k85</a>	“No deal Brexit” paper: goods	Oct 18 4.3.1
<a href="https://tinyurl.com/ybpv7k85">https://tinyurl.com/ybpv7k85</a>	No deal Brexit: comments about reclaims for EU VAT	Oct 18 4.5.1
<a href="https://www.gov.uk/government/publications/making-tax-digital/overview-of-making-tax-digital">https://www.gov.uk/government/publications/making-tax-digital/overview-of-making-tax-digital</a>	Pilot extended for MTD and date of mandation deferred for some classes of business	Oct 18 6.6.2
<i>Import Tariff (Reduction) Bill</i>	Private member’s bill about Brexit and customs duty	Oct 18 4.3.8
<a href="http://publications.parliament.uk/pa/cm201719/cmselect/cmeuleg/301-xxii/30102.htm">publications.parliament.uk/pa/cm201719/cmselect/cmeuleg/301-xxii/30102.htm</a>	UK Parliamentary group expresses concerns about lack of detail on post-Brexit VAT system	Jul 18 4.4.4
<a href="http://publications.parliament.uk/pa/ld201719/ldselect/lddelreg/181/18104.htm">publications.parliament.uk/pa/ld201719/ldselect/lddelreg/181/18104.htm</a> and <a href="http://www.parliament.uk/documents/lords-committees/constitution/GovernmentResponse/government-response-to-taxation-cbt-bill.pdf">www.parliament.uk/documents/lords-committees/constitution/GovernmentResponse/government-response-to-taxation-cbt-bill.pdf</a>	House of Lords committee considers Brexit	Oct 18 4.3.8
<a href="http://publications.parliament.uk/pa/ld201719/ldselect/lddelreg/65/6503.htm">publications.parliament.uk/pa/ld201719/ldselect/lddelreg/65/6503.htm</a>	Lords Committee raises concerns about Taxation (Cross-Border) Bill	Apr 18 4.3.6

<a href="https://services.parliament.uk/bills/2017-19/taxationcrossbordertrade.html">services.parliament.uk/bills/2017-19/taxationcrossbordertrade.html</a>	Taxation (Cross-Border Trade) Bill introduced to Parliament	Apr 18 4.3.6
<i>SI 2018/16</i>	New s.33 body specified for reclaims	Apr 18 5.8.2
<i>SI 2018/261</i>	<i>Value Added Tax (Amendment) Regulations 2018</i> introduce Making Tax Digital rules to SI 1995/2518	Apr 18 6.9.2
<i>SI 2018/298</i>	Appointed days for registration of fulfilment businesses	Apr 18 4.3.3
<i>SI 2018/326</i>	New fulfilment house due diligence rules introduced	Apr 18 4.3.3
<i>Taxation (Cross-border Trade) Act 2018</i>	Brexit legislation	Oct 18 4.3.8
<a href="https://www.gov.uk/government/collections/finance-bill-2018-19">www.gov.uk/government/collections/finance-bill-2018-19</a>	Finance Bill 2019 clauses on VAT	Oct 18 6.9.1
<a href="https://www.gov.uk/government/consultations/draft-legislation-vat-supplies-of-electronic-telecommunication-and-broadcasting-services-orders-2018">www.gov.uk/government/consultations/draft-legislation-vat-supplies-of-electronic-telecommunication-and-broadcasting-services-orders-2018</a>	NETPUs allowed to use MOSS from 1 January 2019	Oct 18 4.1.1
<a href="https://www.gov.uk/government/consultations/making-tax-digital-interest-harmonisation-and-sanctions-for-late-payment">www.gov.uk/government/consultations/making-tax-digital-interest-harmonisation-and-sanctions-for-late-payment</a>	Responses to December 2017 consultation on MTD interest and sanctions	Oct 18 6.3.2
<a href="https://www.gov.uk/government/consultations/vat-and-vouchers">www.gov.uk/government/consultations/vat-and-vouchers</a>	New rules for face value vouchers from 1 January 2019	Oct 18 2.12.4
<a href="https://www.gov.uk/government/news/directors-banned-after-attempting-to-cheat-millions-in-complex-vat-scam">www.gov.uk/government/news/directors-banned-after-attempting-to-cheat-millions-in-complex-vat-scam</a>	Directors banned over VAT scams	Oct 18 6.9.6
<a href="https://www.gov.uk/government/news/hmrc-late-payment-interest-rates-to-be-revised-after-bank-of-england-rate-rise">www.gov.uk/government/news/hmrc-late-payment-interest-rates-to-be-revised-after-bank-of-england-rate-rise</a>	HMRC interest rates on overdue tax increased	Oct 18 6.3.3
<a href="https://www.gov.uk/government/news/statement-on-infringement-proceedings-on-vat-treatment-of-certain-commodity-derivatives-trading">www.gov.uk/government/news/statement-on-infringement-proceedings-on-vat-treatment-of-certain-commodity-derivatives-trading</a>	Commission takes infringement proceedings against UK over Terminal Markets Order	Oct 18 4.4.3
<a href="https://www.gov.uk/government/publications/compliance-checks-serial-tax-avoidance-regime-ccfs38a">www.gov.uk/government/publications/compliance-checks-serial-tax-avoidance-regime-ccfs38a</a>	Leaflet on general information about the “serial tax avoidance regime” (STAR)	Oct 18 6.9.4
<a href="https://www.gov.uk/government/publications/criminal-investigation">www.gov.uk/government/publications/criminal-investigation</a>	Online guide to criminal investigation policy and procedures updated	Oct 18 6.9.5
<a href="https://www.gov.uk/government/publications/draft-legislation-amendment-of-the-vat-input-tax-specified-supplies-order-1999">www.gov.uk/government/publications/draft-legislation-amendment-of-the-vat-input-tax-specified-supplies-order-1999</a>	Specified Supplies Order amended to negate effect of <i>Hastings Insurance</i> case	Oct 18 4.2.4
<a href="https://www.gov.uk/government/publications/">www.gov.uk/government/publications/</a>	Leaflet on general information about	Oct 18 6.9.4

<a href="#">general-information-about-checks-by-compliance-centres-ccfs1b</a>	checks by campaigns and projects	
<a href="#">www.gov.uk/government/publications/general-information-about-compliance-checks-ccfs1a</a>	Leaflet on general information about compliance checks	Oct 18 6.9.4
<a href="#">www.gov.uk/government/publications/hmrc-and-online-marketplaces-agreement-to-promote-vat-compliance</a>	Further signatories to cooperation agreement for online marketplaces	Oct 18 6.2.2
<a href="#">www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2017-to-2018</a>	HMRC annual report published	Oct 18 6.9.2
<a href="#">www.gov.uk/government/publications/interest-harmonisation-and-sanctions-for-late-payment/interest-harmonisation-and-sanctions-for-late-payment</a>	Proposals for interest on overdue VAT to replace default surcharge in April 2020	Oct 18 6.3.2
<a href="#">www.gov.uk/government/publications/making-tax-digital-how-vat-businesses-and-other-vat-entities-can-get-ready</a>	Introduction <i>Preparing VAT-registered businesses for Making Tax Digital</i>	Oct 18 6.6.1
<a href="#">www.gov.uk/government/publications/ots-scoping-document-for-further-review-of-business-life-cycle</a>	Office of Tax Simplification “scoping document”	Oct 18 6.9.7
<a href="#">www.gov.uk/government/publications/tax-avoidance-litigation-decisions</a>	HMRC list of tax avoidance cases decided in 2017/18	Oct 18 6.9.3
<a href="#">www.gov.uk/government/publications/technical-note-on-capital-gains-tax-and-corporation-tax-for-non-residents-on-uk-property/technical-note-on-capital-gains-tax-and-corporation-tax-for-non-residents-on-uk-property</a>	Late filing penalties based on points system to replace default surcharge in 2020	Oct 18 6.8.2
<a href="#">www.gov.uk/government/publications/the-future-relationship-between-the-united-kingdom-and-the-european-union</a>	Chequers proposal for relationship with EU after Brexit	Oct 18 4.2.1
<a href="#">www.gov.uk/government/publications/vat-changes-to-the-supply-of-digital-services-2019</a>	Threshold introduced for MOSS from 1 January 2019	Oct 18 4.1.1
<a href="#">www.gov.uk/government/publications/vat-grouping-eligibility-criteria-changes/vat-grouping-eligibility-criteria-changes</a>	Non-corporate persons to be allowed to join VAT groups under FA 2019 changes	Oct 18 6.1.1
<a href="#">www.gov.uk/guidance/introduction-of-the-union-customs-code-ucc</a>	Updated guidance on the UK implementation of the Union Customs Code	Oct 18 4.3.10



<a href="http://www.gov.uk/guidance/partial-exemption-frameworks">www.gov.uk/guidance/partial-exemption-frameworks</a>	Updated “framework” for NHS trusts’ partial exemption methods	Oct 18 5.3.3
<a href="http://www.gov.uk/guidance/vat-overseas-businesses-using-an-online-marketplace-to-sell-goods-in-the-uk">www.gov.uk/guidance/vat-overseas-businesses-using-an-online-marketplace-to-sell-goods-in-the-uk</a>	Updated guidance for online marketplaces	Oct 18 6.2.2
<a href="http://www.gov.uk/hmrc-internal-manuals/vat-cost-sharing-exemption-manual/cse3700">www.gov.uk/hmrc-internal-manuals/vat-cost-sharing-exemption-manual/cse3700</a>	Further tightening of rules on cost sharing exemption from August 2018	Oct 18 2.3.6
<a href="http://www.nao.org.uk/press-release/her-majestys-revenue-customs-annual-accounts-2017-18/">www.nao.org.uk/press-release/her-majestys-revenue-customs-annual-accounts-2017-18/</a>	NAO annual report published	Oct 18 6.9.2
<a href="http://www.parliament.uk/business/committees/committees-a-z/commons-select/treasury-committee/news-parliament-2017/vat-launch-17-19/">www.parliament.uk/business/committees/committees-a-z/commons-select/treasury-committee/news-parliament-2017/vat-launch-17-19/</a>	Three tax inquires launched by Treasury Select Committee	Apr 18 6.9.6
<a href="http://www.parliament.uk/business/committees/committees-a-z/lords-select/economic-affairs-finance-bill-sub-committee/news-parliament-2017/call-for-evidence/">www.parliament.uk/business/committees/committees-a-z/lords-select/economic-affairs-finance-bill-sub-committee/news-parliament-2017/call-for-evidence/</a>	House of Lords finance sub-committee considers MTD	Oct 18 6.6.1

### 3 Other UK official material

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

CJEU (A-G) (Case C-153/17): <i>HMRC v Volkswagen Financial Services Ltd</i>	A-G Szpunar opines that the UK treats hire purchase incorrectly, creating a partial exemption problem	Jul 18 5.3.2
CJEU (A-G) (Case C-249/17): <i>Ryanair Ltd v The Revenue Commissioners</i>	A-G Kokott considers how a holding company can justify deduction of acquisition costs in abortive takeover	Jul 18 5.3.3
CJEU (A-G) (Case C-295/17): <i>MEO – Serviços de Comunicações e Multimédia v Autoridade Tributária e Aduaneira</i>	Charges levied by mobile phone company on customers who stopped paying during their minimum contract period were taxable	Jul 18 2.1.3
CJEU (Case C-108/17): <i>UAB ‘Enteco Baltic’ v Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos</i>	Burden of proof to qualify for import exemption considered	Oct 18 4.3.3
CJEU (Case C-140/17): <i>Szef Krajowej Administracji Skarbowej v Gmina Ryjewo</i>	Public authority could recover input tax under Capital Goods Scheme after initial non-economic use	Oct 18 5.3.1
CJEU (Case C-154/17): <i>SIA ‘E LATS’ v Valsts ienemumu dienests</i>	Second hand scheme did not apply to jewellery sold for its precious metal and stone content only	Oct 18 2.10.1

CJEU (Case C-16/17): <i>TGE Gas Engineering GmbH – TGE Sucursal en Portugal v Autoridade Tributaria e Aduaneira</i>	Single entity with two different VAT numbers could not be denied input tax because the “wrong” number had been used	Oct 18 4.2.3
CJEU (Case C-182/17): <i>Nagyszénás Településszolgáltatási Nonprofit Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Limited company used for subcontracting by local authority was a taxable person because it did not operate under public law	Apr 18 2.1.2
CJEU (Case C-251/16): <i>Cussens and others v Brosnan</i>	Abusive transactions in Ireland could be ignored by tax authority without specific legislation	Apr 18 4.4.3
CJEU (Case C-295/17): <i>SZEF Krajowej Administracji Skarbowej v Polfarmex Spółka Akcyjna w Kutnie</i>	Redemption of shares for transfer of assets involved supply of the assets by the company	Jul 18 2.1.4
CJEU (Case C-320/17): <i>Marle Participations SARL v Ministre de l'Économie et des Finances</i>	Holding company letting property to subsidiaries was eligible for input tax recovery as “involved in management”	Oct 18 5.1.1
CJEU (Case C-396/16): <i>T-2, družba za ustvarjanje, razvoj in trženje elektronskih komunikacij in opreme, d.o.o., (in insolvency) v Slovenia</i>	Compromise with creditors, reducing amount payable, was within art.185 as factor that reduced input tax after the event	Apr 18 4.4.4
CJEU (Case C-459/17 and 460/17): <i>SGI and Valériane SNC v Ministre de l'Action et des Comptes publics</i>	Tax authority did not need to show “means of knowledge” to deny input tax on non-existent transactions	Oct 18 5.8.2
CJEU (Case C-462/16): <i>Finanzamt Bingen-Alzey v Boehringer Ingelheim Pharma GmbH &amp; Co. KG</i>	Manufacturer’s rebates payable through different legal mechanisms both reduced taxable amount	Apr 18 2.7.1
CJEU (Case C-463/16): <i>Stadion Amsterdam CV v Staatssecretaris van Financien</i>	Tour of stadium and museum were a single supply, to be charged at a single rate	Apr 18 2.8.1
CJEU (Case C-475/17): <i>Viking Motors and Others v Tallinna linn, Maksu- ja Tolliamet</i>	Estonian sales tax held to be compatible with VAT	Oct 18 4.4.7
CJEU (Case C-5/17): <i>HMRC v DPAS Ltd</i>	Processing of direct debits for dentists was not a “transaction concerning payments” within PVD art.135(1)(d)	Oct 18 2.3.1
CJEU (Case C-532/16): <i>Valstybine mokesciu inspekcija prie Lietuvos Respublikos finansu ministerijos v SEB bankas AB</i>	Member state should have rules to claw back input tax where the initial deduction was found to be unwarranted	Jul 18 5.8.1
CJEU (Case C-533/16): <i>Volkswagen AG v Finančné riaditeľstvo Slovenskej republiky</i>	Claim for input tax could not be ruled out on timing grounds based only on time of supply, where supplier issued VAT invoice much later	Apr 18 4.5.1
CJEU (Case C-580/16): <i>Firma Hans Bühler KG v Finanzamt Graz-Stadt</i>	Trader with two VAT registrations was entitled to choose one that enabled the triangulation	Jul 18 4.3.2

	simplification to apply	
CJEU (Case C-628/16): <i>Kreuzmayr GmbH v Finanzamt Linz</i>	Consideration of chain of transactions: only the sale involving movement of goods was an exempt intra-community despatch	Apr 18 4.3.1
CJEU (Case C-644/16): <i>Marcandi Ltd (t/a Madbid) v HMRC</i>	VAT treatment of “penny auction” considered	Oct 18 2.12.1
CJEU (Case C-660/16 and 661/16): <i>Finanzamt Dachau v Achim Kollroß and Finanzamt Göppingen</i>	CJ considers right of taxpayers to keep input tax on deposits paid where goods never arrive	Oct 18 5.8.1
CJEU (Case C-672/16): <i>Imofloresmira – Investimentos Imobiliários SA v Autoridade Tributária e Aduaneira</i>	Non-use of opted property did not lead to clawback of input tax claimed on acquisition	Apr 18 5.3.3
CJEU (Case C-69/17): <i>Siemens Gamesa Renewable Energy Romania SRL v Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor</i>	Romania could not deny input tax deduction for a period in which a trader’s registration was inactive, if the costs were incurred for a taxable activity	Oct 18 4.4.8

## 5 Other European material

<i>No reference</i>	UK derogation to use fuel scale rates extended	Oct 18 2.12.5
<a href="http://www.europol.europa.eu/newsroom/news/pan-european-vat-fraud-crime-group-dismantled">www.europol.europa.eu/newsroom/news/pan-european-vat-fraud-crime-group-dismantled</a>	Report of EU-wide fraud investigation	Oct 18 4.4.4
COM(2018) 298	Proposal for extending the temporary reverse charge option and quick reaction mechanism to 30 June 2022	Jul 18 4.4.1
Directive 2018/912/EU	Minimum VAT rate to be 15% indefinitely	Jul 18 4.4.5
<a href="http://ec.europa.eu/taxation_customs/uk_withdrawal_en">ec.europa.eu/taxation_customs/uk_withdrawal_en</a>	Commission comments on Brexit	Oct 18 4.3.2
<a href="http://europa.eu/rapid/press-release_IP-18-185_en.htm">europa.eu/rapid/press-release_IP-18-185_en.htm</a> ; IP/18/185	Commission proposes relaxation of rules to help SMEs	Apr 18 4.4.1
<a href="http://europa.eu/rapid/press-release_IP-18-3868_en.htm">europa.eu/rapid/press-release_IP-18-3868_en.htm</a>	Compromise text on proposals for increased exchange of information and cooperation between national tax authorities	Jul 18 4.4.3
<a href="http://europa.eu/rapid/press-release_IP-18-5787_en.htm">europa.eu/rapid/press-release_IP-18-5787_en.htm</a>	Report on EU VAT gap	Oct 18 4.4.6
<a href="http://europa.eu/rapid/press-release_IP-18-5807_en.htm">europa.eu/rapid/press-release_IP-18-5807_en.htm</a>	Commission takes action against UK over failure to collect customs duty on imports from China	Oct 18 4.4.5
<a href="http://europa.eu/rapid/press-">europa.eu/rapid/press-</a>	Commission takes infringement	Oct 18 4.1.2

<a href="#">release_MEMO-18-4486_en.htm</a>	proceedings against UK over MOSS	
<a href="http://europa.eu/rapid/press-release_MEMO-18-1444_en.htm">http://europa.eu/rapid/press-release_MEMO-18-1444_en.htm</a>	Commission seeking redress from UK for losses arising from fraudulent transactions	Apr 18 4.4.2
<a href="https://tinyurl.com/y8bb2svs">https://tinyurl.com/y8bb2svs</a>	Commission statement on effect of Brexit as at January 2018	Apr 18 6.9.1
<i>IP/18/3834</i>	Further details about proposed definitive VAT system	Jul 18 4.4.2
<a href="http://www.europarl.europa.eu/sides/getDoc.do?type=COMPARL&amp;reference=PE-619.275&amp;format=PDF&amp;language=EN&amp;secondRef=01">www.europarl.europa.eu/sides/getDoc.do?type=COMPARL&amp;reference=PE-619.275&amp;format=PDF&amp;language=EN&amp;secondRef=01</a>	Amendments to proposals for increased cooperation between tax authorities	Jul 18 4.4.3
<a href="http://www.europarl.europa.eu/sides/getDoc.do?type=REPORT&amp;reference=A8-2018-0260&amp;format=XML&amp;language=EN">www.europarl.europa.eu/sides/getDoc.do?type=REPORT&amp;reference=A8-2018-0260&amp;format=XML&amp;language=EN</a>	EU Parliament proposes amendments to SME simplifications put forward by Commission	Oct 18 4.4.1
<a href="http://www.europarl.europa.eu/sides/getDoc.do?type=REPORT&amp;reference=A8-2018-0280&amp;format=XML&amp;language=EN">www.europarl.europa.eu/sides/getDoc.do?type=REPORT&amp;reference=A8-2018-0280&amp;format=XML&amp;language=EN</a>	EU Parliament proposes amendments to definitive VAT scheme put forward by Commission	Oct 18 4.4.2
<a href="http://www.europarl.europa.eu/sides/getDoc.do?type=REPORT&amp;reference=A8-2018-0279&amp;format=XML&amp;language=EN">www.europarl.europa.eu/sides/getDoc.do?type=REPORT&amp;reference=A8-2018-0279&amp;format=XML&amp;language=EN</a>	EU Parliament proposes amendments to VAT rate rules put forward by Commission	Oct 18 4.4.2
<i>Commission Press Release 20 June 2018</i>	Progress report on Brexit	Jul 18 4.4.4
<a href="http://www.consilium.europa.eu/en/press/press-releases/2018/06/22/vat-minimum-standard-rate-set-permanently-at-15/">www.consilium.europa.eu/en/press/press-releases/2018/06/22/vat-minimum-standard-rate-set-permanently-at-15/</a>	Minimum VAT rate to be 15% indefinitely	Jul 18 4.4.5
<i>Europol Press Release 25 June 2018</i>	Successful result of Europol investigation	Jul 18 6.9.6

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

Supreme Court: <i>HMRC v Taylor Clark Leisure plc</i>	Only the representative member of a group could claim a repayment; a subsidiary had not submitted a valid claim on its former holding company's behalf	Oct 18 6.4.1
Supreme Court: <i>Totel v HMRC</i>	Supreme Court confirms that trader must deposit the tax in dispute before an appeal can be entertained	Oct 18 6.8.5

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

Court of Appeal: <i>Adecco UK Ltd and others v HMRC</i>	Employment agency supplied services of temp staff as principal, not as agent	Oct 18 2.9.1
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Court of Appeal: <i>Bratt Autoservices Company Ltd v HMRC</i>	To meet the conditions for admission as a “claim”, the trader had to specify the return period to which the claim related	Jul 18 6.4.1
Court of Appeal: <i>HMRC v Chancellor, Master and Scholars of the University of Cambridge</i>	Costs of management of university endowment fund considered: questions to be referred to CJEU about treatment of overheads	Apr 18 5.3.1
Court of Appeal: <i>HMRC v Newey (t/a Ocean Finance)</i>	<i>Newey</i> case referred back to the FTT for reconsideration of the evidence in the light of the CJEU judgment	Jul 18 4.2.1
Court of Appeal: <i>Wakefield College v HMRC</i>	College’s part-funded students received supplies of education in the course of business, so a new building could not be zero-rated	Jul 18 2.1.1
Court of Appeal: <i>Zipvit Ltd v HMRC</i>	Payments to Post Office for delivery services were VATable, but absence of a tax invoice denied any input tax	Oct 18 6.4.2
Court of Session: <i>HMRC v Frank A Smart &amp; Son Ltd</i>	Costs of acquiring Single Farm Payment Entitlements were linked to whole of farm’s business, so VAT was recoverable as overhead input tax	Apr 18 5.1.1
Court of Session: <i>SiBCAS Ltd v HMRC</i>	Hire of mobile temporary accommodation was taxable, not an exempt licence to occupy land	Oct 18 3.1.1

## 8 Case law: High Court/Upper Tribunal

High Court: <i>Bilta (UK) Ltd (in liquidation) and others v Royal Bank of Scotland plc and another company</i>	Litigation privilege of documents considered by High Court	Apr 18 6.9.10
Upper Tribunal: <i>Abbotsley Ltd and others v HMRC</i>	Appeal about HMRC’s treatment of sports body affiliation fees rejected	Jul 18 2.3.3
Upper Tribunal: <i>AN Checker Heating and Service Engineers v HMRC</i>	Single supply of boiler installation could not partly qualify for lower rate on installation of energy saving materials	Oct 18 2.5.1
Upper Tribunal: <i>Aria Technology Ltd v HMRC</i>	Application to prevent disclosure of appeal information to journalist refused	Jul 18 6.8.8
Upper Tribunal: <i>Cavendish Green Ltd v HMRC</i>	Rules for sale of partly constructed dwelling considered – appeal dismissed	Apr 18 3.3.1
Upper Tribunal: <i>Fortyseven Park Street Ltd v HMRC</i>	Rules on licence to occupy applied to timeshare: hotel exclusion did not apply, appeal allowed	Apr 18 3.1.1
Upper Tribunal: <i>HMRC v Jigsaw</i>	Vehicles designed for wheelchair users did not qualify for zero-rated	Oct 18 2.4.4

<i>Medical Services Ltd</i>	passenger transport	
Upper Tribunal: <i>HMRC v NT ADA Ltd (formerly NT Jersey Ltd)</i>	Failure to spell out right to review did not invalidate HMRC decision	Apr 18 6.8.2
Upper Tribunal: <i>HMRC v Summit Electrical Installations Ltd</i>	Upper Tribunal confirms that restriction to “students of two local universities” did not contravene Group 5 Note 2(c)	Jul 18 3.3.1
Upper Tribunal: <i>HMRC v Wetheralds Construction Ltd</i>	Supply constituted “a new insulated roof” rather than “insulation for roofs”, and was standard rated	Jul 18 2.5.1
Upper Tribunal: <i>I C Wholesale Ltd v HMRC</i>	Problems with sales of cars to Ireland	Oct 18 4.3.6
Upper Tribunal: <i>JDI International Leasing Ltd v HMRC</i>	Leasing goods for no consideration did not entitle company to make 13 <sup>th</sup> Directive reclaim	Oct 18 4.5.2
Upper Tribunal: <i>Kyriakos Karoulla (trading as Brockley’s Rock) v HMRC</i>	HMRC criticised for not returning original evidence to trader to enable defence against assessment: remitted to FTT for reconsideration	Oct 18 6.8.5
Upper Tribunal: <i>Marriott Rewards LLC and Another v HMRC</i>	International rewards scheme using points considered: supply made to promoter was not land related	Jul 18 4.5.1
Upper Tribunal: <i>Nestlé UK Ltd v HMRC</i>	Fruit-flavoured Nesquik powder could not be zero-rated	Apr 18 2.4.3
Upper Tribunal: <i>NHS Lothian Health Board v HMRC</i>	Extrapolation of a single year back into the past was not enough to justify a claim by a NHS trust	Oct 18 6.4.7
Upper Tribunal: <i>R (oao The Durham Company Ltd (t/a Max Recycle)) v HMRC and another</i>	Application for judicial review rejected in relation to unfair competition by local authorities not having to charge VAT on recycling	Jul 18 2.12.1
Upper Tribunal: <i>Redwood Birkhill Ltd v HMRC</i>	Business negotiating discounts for publicans was liable to output tax on a supply of services to those publicans	Jul 18 2.7.1
Upper Tribunal: <i>Taylor Wimpey plc v HMRC</i>	Builders’ block considered in context of historical claim	Apr 18 6.4.1

## **9 Case law: First Tier Tribunal**

First-Tier Tribunal (TC06282): <i>Jonathan Skuce</i>	Surcharge appeal allowed: trader had done all a reasonable trader could do to meet responsibility after default by a customer	Apr 18 6.8.1
First-Tier Tribunal (TC06283): <i>School Estates Consultancy Ltd</i>	Appeal against security notice dismissed	Apr 18 6.9.8
First-Tier Tribunal (TC06285): <i>David</i>	Appeal struck out as having no reasonable prospect of success:	Apr 18 6.8.4

<i>James Smith</i>	appellant mainly wanted to complain	
First-Tier Tribunal (TC06286): <i>Lunar Missions Ltd</i>	Crowdfunding receipts were taxable as consideration for issue of retailer vouchers	Apr 18 6.5.1
First-Tier Tribunal (TC06288): <i>NSF Utilities Ltd</i>	Surcharge appeal dismissed: complaints about offsetting CIS tax not a reasonable excuse	Apr 18 6.8.1
First-Tier Tribunal (TC06296): <i>Phoenix Foods Ltd</i>	Bicarbonate of soda, sold in catering packs, was zero-rated as a food ingredient	Apr 18 2.4.2
First-Tier Tribunal (TC06305): <i>National Federation of Occupational Pensioners</i>	Branches of association were independent of the guarantee company that ran the national organisation, but rebates it paid to them were not disbursements	Apr 18 2.1.1
First-Tier Tribunal (TC06306): <i>Hastings Insurance Services Ltd</i>	Rules on place of supply of international services, establishment and fixed establishment considered in detail: appeal allowed	Apr 18 4.2.1
First-Tier Tribunal (TC06308): <i>Snow Factor Ltd</i>	Lift pass in indoor ski area did not meet conditions for lower rate	Apr 18 2.5.1
First-Tier Tribunal (TC06309): <i>The Moreton Bell Ltd</i>	Partial award of costs to HMRC; reasons for late withdrawal of appeal considered	Apr 18 6.8.3
First-Tier Tribunal (TC06310): <i>Norman Emerson Group Ltd</i>	Surcharge appeal dismissed: too little done to avoid late payment	Apr 18 6.8.1
First-Tier Tribunal (TC06311): <i>Supercar Drive Days Ltd</i>	Collision damage waiver payments were not exempt as insurance	Apr 18 2.3.1
First-Tier Tribunal (TC06321): <i>Greenisland Football Club</i>	Building was “similar to a village hall” – penalty for incorrect zero-rating certificate quashed	Apr 18 3.3.2
First-Tier Tribunal (TC06328): <i>Transpase Ltd</i>	Company did not have sufficient evidence to zero-rate exports	Apr 18 4.3.2
First-Tier Tribunal (TC06333): <i>SDL Interiors Ltd</i>	Surcharge appeal dismissed: complaints about offsetting CIS tax not a reasonable excuse	Apr 18 6.8.1
First-Tier Tribunal (TC06335): <i>Thomas O’Rourke t/a Southgates UK</i>	Assessment was a pure guess, not made to best judgement	Apr 18 6.7.1
First-Tier Tribunal (TC06342): <i>Skytone Events Ltd</i>	Surcharge appeal dismissed: complaints about offsetting CIS tax not a reasonable excuse	Apr 18 6.8.1
First-Tier Tribunal (TC06343): <i>Essex International College Ltd</i>	College did not provide evidence to support split of supply into standard and zero-rated elements; other arguments also rejected	Apr 18 2.8.2

First-Tier Tribunal (TC06345): <i>Dynamic People Ltd</i>	Special method proposed by trader was fair and produced fairer result than standard method: appeal allowed	Apr 18 5.3.2
First-Tier Tribunal (TC06350): <i>Synectiv Ltd</i>	HMRC failed to discharge burden of proving trader knew or ought to have known of connection to fraud in MTIC case	Apr 18 5.8.1
First-Tier Tribunal (TC06353): <i>Stephen Richard Hall t/a Deli-Licious</i>	Surcharge appeal dismissed: not understanding about weekend due dates was not reasonable	Apr 18 6.8.1
First-Tier Tribunal (TC06356): <i>Newcastle Under Lyme College</i>	Leave to appeal out of time granted where an earlier appeal had been stayed because HMRC had reissued the decision	Apr 18 6.8.5
First-Tier Tribunal (TC06368): <i>Clark Hill Ltd</i>	Rules for transfer of going concern of opted property considered in detail – appeal allowed in part	Apr 18 3.2.1
First-Tier Tribunal (TC06369): <i>Romano's (a partnership)</i>	Surcharge appeal dismissed: not understanding about weekend due dates was not reasonable	Apr 18 6.8.1
First-Tier Tribunal (TC06370): <i>Homechoice Flooring (Skegness) Ltd</i>	Leave to appeal out of time refused	Apr 18 6.8.5
First-Tier Tribunal (TC06377): <i>Crown Blinds Ltd</i>	Surcharge appeal dismissed: not reasonable to believe DD in place	Apr 18 6.8.1
First-Tier Tribunal (TC06382): <i>Pegasus (Manchester) Ltd</i>	Supplies were “hot takeaways” under FA 2012 rules: assessment confirmed, subject to possible apportionment	Apr 18 2.4.4
First-Tier Tribunal (TC06384): <i>St Brendan's Sixth Form College</i>	New teaching block was zero-rated as new build, not ruled out by “annexe” rules	Apr 18 3.3.3
First-Tier Tribunal (TC06385): <i>News Corp UK &amp; Ireland Ltd</i>	Digital editions of newspapers did not qualify for zero-rating	Apr 18 2.4.1
First-Tier Tribunal (TC06388): <i>Paul Shore</i>	Trader failed to provide evidence to displace best judgement assessment	Apr 18 6.7.2
First-Tier Tribunal (TC06397): <i>N M Consultants (Logistics) Ltd</i>	Appeal struck out for failure to engage with Tribunal process	Apr 18 6.8.4
First-Tier Tribunal (TC06398): <i>Scream Wholesale Ltd</i>	Appeal struck out for failure to comply with directions	Apr 18 6.8.4
First-Tier Tribunal (TC06399): <i>Philip Ashley Legg</i>	Reasonable excuse accepted for 3 of 37 periods under appeal	Apr 18 6.8.1
First-Tier Tribunal (TC06403): <i>Quality Engines Direct Ltd</i>	FTT accepted that a company had not supplied goods that a third party had tried to pass through its books	Jul 18 2.1.2
First-Tier Tribunal (TC06405): <i>Shah Aziz</i>	Assessment was to best judgement, but penalties reduced from	Jul 18 6.7.1



	“deliberate” to “careless”	
First-Tier Tribunal (TC06412): <i>Ronald Hull Junior Ltd</i>	Directions in scrap metal missing trader case	Jul 18 6.8.8
First-Tier Tribunal (TC06415): <i>Paragon Customer Communications Ltd</i>	Supply of marketing packs for Direct Line was zero-rated printed matter, not standard rated marketing	Jul 18 2.4.1
First-Tier Tribunal (TC06418): <i>Colin James Mitchell and another</i>	Self-contained living accommodation and planning conditions considered	Jul 18 3.4.1
First-Tier Tribunal (TC06429): <i>Domell Builders Ltd</i>	Late registration penalty confirmed: poor English not an excuse	Jul 18 6.8.2
First-Tier Tribunal (TC06430): <i>Edgbaston Golf Club Ltd</i>	Claim sent to wrong e-mail address had not been made by the <i>Fleming</i> deadline	Jul 18 6.4.2
First-Tier Tribunal (TC06438): <i>Performers College Ltd</i>	Appeal about tax treatment of part-funded education rejected – UK was entitled to standard rate fees	Jul 18 2.3.2
First-Tier Tribunal (TC06447): <i>Derby Access Scaffolding Ltd</i>	Appeal about notice to deposit security rejected	Jul 18 6.9.7
First-Tier Tribunal (TC06451): <i>Newton Business Parks</i>	Surcharge appeal rejected	Jul 18 6.8.1
First-Tier Tribunal (TC06458): <i>Stephen Bell and another</i>	Personal liability notices for penalties on directors confirmed in MTIC case	Jul 18 6.8.2
First-Tier Tribunal (TC06459): <i>Target Group Ltd</i>	Company managing loans for bank was involved in “transactions concerning payments”, but excluded from exemption as “debt collection”	Jul 18 2.3.1
First-Tier Tribunal (TC06460): <i>Curtises Ltd</i>	Penalty confirmed for failing to notify inadequacy of centrally issued assessment	Jul 18 6.8.2
First-Tier Tribunal (TC06471): <i>Marks and Spencer plc</i>	Promotion “dine in for £10 with free wine” did not involve a gift – some of the £10 was for the wine	Jul 18 2.7.2
First-Tier Tribunal (TC06474): <i>Healthspan Ltd</i>	Arrangements did not get around the distance selling rules, although some sales were referred to CJEU for clarification	Jul 18 4.3.1
First-Tier Tribunal (TC06481): <i>Infinity Distribution Ltd</i>	Part of missing trader case allowed by default because HMRC did not plead <i>Kittel</i> grounds; export side to go to Tribunal	Jul 18 5.8.2
First-Tier Tribunal (TC06483): <i>The Rank Group plc</i>	Attempt to increase repayment claim by use of <i>Birmingham Hippodrome</i> case failed	Jul 18 6.4.3
First-Tier Tribunal (TC06485): <i>Aston Services Group Ltd</i>	Poor explanations by HMRC were a reasonable excuse for a trader paying	Jul 18 6.8.1

	some of his liability late	
First-Tier Tribunal (TC06487): <i>Buckingham Bingo</i>	Trader had decided not to appeal in 2012 and could not now revive the case	Jul 18 6.8.4
First-Tier Tribunal (TC06488): <i>K D Productions Ltd</i>	Surcharge appeal dismissed: cash accounting counted against the taxpayer	Jul 18 6.8.1
First-Tier Tribunal (TC06491): <i>David Robert Adrian Jones</i>	Hearing adjourned where HMRC had included wrong basis of argument concerning “ <i>Steptoe</i> excuse” in their skeleton argument	Jul 18 6.8.8
First-Tier Tribunal (TC06495): <i>Porter &amp; Co</i>	Appeal probably posted 1 day late; non-receipt by HMRC did not prevent appeal being allowed to proceed out of time	Jul 18 6.8.6
First-Tier Tribunal (TC06497): <i>Sandpiper Car Hire Ltd</i>	HMRC criticised for failing to help a disabled taxpayer; appeal against numerous surcharges allowed	Jul 18 6.8.1
First-Tier Tribunal (TC06499): <i>Pauline McInnes</i>	Reinstatement of lapsed appeal refused after taxpayer failed to comply with “unless” order	Jul 18 6.8.5
First-Tier Tribunal (TC06502): <i>Stephen Bell and another</i>	Decision concerning personal liability notices for penalties	Jul 18 6.8.2
First-Tier Tribunal (TC06503): <i>Allpay Ltd</i>	HMRC should not be allowed to amend statement of case where they had forgotten to plead an issue	Jul 18 6.8.8
First-Tier Tribunal (TC06506): <i>Glasgow School of Arts</i>	Building project was a single expense that had to be apportioned using agreed partial method, not floor area	Jul 18 5.3.1
First-Tier Tribunal (TC06514): <i>Fireguard Developments Ltd</i>	Evidence did not show that property had been empty for 10 years before refurbishment project started	Jul 18 3.3.4
First-Tier Tribunal (TC06515): <i>Godolphin Management Company Ltd</i>	First of two surcharges struck out, second reduced from 5% to 2%	Jul 18 6.8.1
First-Tier Tribunal (TC06519): <i>Hutchinson 3G UK Ltd</i>	“Units” on mobile phone monthly plans created a tax point immediately, because the supply to which they related was not sufficiently uncertain	Jul 18 6.5.1
First-Tier Tribunal (TC06529): <i>Aim FM Ltd</i>	Refusal of leave to make a late appeal	Jul 18 6.8.7
First-Tier Tribunal (TC06534): <i>K2 (Northwest) Ltd t/a Zima Trading International</i>	Appeal about post clearance demand notice struck out for lack of jurisdiction	Jul 18 6.8.4
First-Tier Tribunal (TC06539). <i>David Mouldsdale</i>	Circular problem in disapplication of option to tax rules considered: supply	Oct 18 3.2.1

	was taxable	
First-Tier Tribunal (TC06548): <i>Kinnerton Confectionery Ltd</i>	Chocolate bars were confectionery not cooking ingredients	Oct 18 2.4.1
First-Tier Tribunal (TC06549): <i>Longcliffe Golf Club</i>	A claim was partly out of time because it was a new claim for periods not in contemplation when an earlier valid claim had been made	Oct 18 6.4.3
First-Tier Tribunal (TC06552): <i>Excel Commercial Cleaning Services Ltd</i>	Appeal against surcharge succeeded because SLNs were sent to the wrong address	Oct 18 6.8.1
First-Tier Tribunal (TC06553): <i>Morgan Drinks Ltd and another</i>	Application for three cases to be combined for hearing would delay the hearing of two of them, so refused	Oct 18 6.8.5
First-Tier Tribunal (TC06564): <i>Yew Kai Lee</i>	Assessment on underdeclarations upheld	Oct 18 6.7.1
First-Tier Tribunal (TC06567): <i>Asos plc</i>	Return of goods only reduced VAT on consideration returned, not on delivery charge retained	Oct 18 2.12.2
First-Tier Tribunal (TC06571): <i>Loughborough Students Union and others</i>	UK law on fundraising exemption was not contrary to PVD	Oct 18 2.3.5
First-Tier Tribunal (TC06577): <i>Dale Global Ltd</i>	Partial success for appellant in dispute about whether sales from bonded warehouse had been diverted back to the UK market	Oct 18 4.3.4
First-Tier Tribunal (TC06581): <i>Footlong Subs Ltd</i>	Appeal struck out for failure to comply with directions and no reasonable prospect of success	Oct 18 6.8.5
First-Tier Tribunal (TC06583): <i>Pertemps Ltd</i>	Salary sacrifice scheme involved a supply for consideration, but was not in the course of an economic activity	Oct 18 2.12.3
First-Tier Tribunal (TC06593): <i>First Agency Ltd</i>	Claim was not made until over four years after alleged overpayment so it was out of time	Oct 18 6.4.4
First-Tier Tribunal (TC06595): <i>Olive Garden Catering Company Ltd</i>	Catering contract for university included some zero rated supplies of food	Oct 18 2.9.2
First-Tier Tribunal (TC06596): <i>Glen Lyn Generations Ltd and another</i>	Appeal dismissed against requirement to file online	Oct 18 6.3.1
First-Tier Tribunal (TC06604): <i>Kingsgate Golf Club Ltd</i>	Late appeal by golf club not accepted	Oct 18 6.8.4
First-Tier Tribunal (TC06607): <i>The Rank Group plc</i>	Principle of fiscal neutrality applied to exempt gaming machine supplies	Oct 18 2.3.2
First-Tier Tribunal (TC06608): <i>Done Brothers (Cash Betting) Ltd and</i>	Principle of fiscal neutrality applied to exempt gaming supplies in most cases	Oct 18 2.3.3

<i>others</i>	in this dispute	
First-Tier Tribunal (TC06609): <i>Timothy Hughes</i>	Compulsory registration confirmed	Oct 18 6.2.1
First-Tier Tribunal (TC06612): <i>Shaks Specialist Cars Ltd</i>	Problems with sales of cars to Ireland	Oct 18 4.3.5
First-Tier Tribunal (TC06619/TC06634): <i>Character World Ltd</i>	Sleeved blanket was “children’s clothing”	Oct 18 2.4.2
First-Tier Tribunal (TC06632): <i>BPP University College of Professional Studies Ltd</i>	College’s books and courses were independent aims for purchasers, so zero-rating applied to books	Oct 18 2.8.1
First-Tier Tribunal (TC06636): <i>YMCA Birmingham and others</i>	Four YMCAs were supplying exempt welfare services to local authorities	Oct 18 2.3.4
First-Tier Tribunal (TC06646): <i>Clear Cut Consulting Ltd</i>	No reasonable excuse for late payment	Oct 18 6.8.1
First-Tier Tribunal (TC06648): <i>Bramall Contracts Ltd and others</i>	Car dealers would not have claimed input tax on purchases of cars, so were in principle entitled to <i>Fleming</i> claim on fleet bonuses received in 1990s	Oct 18 6.4.6
First-Tier Tribunal (TC06652): <i>Taylor’s Service Centres Ltd</i>	Problems with sales of cars to Ireland	Oct 18 4.3.5
First-Tier Tribunal (TC06656): <i>Hastings Insurance Services Ltd</i>	KPMG were entitled to disclosure of statements of case in settled FTT decision to assess relevance to one of their clients	Oct 18 6.8.5
First-Tier Tribunal (TC06657): <i>Colchester Institute Corporation</i>	College that had recovered input tax using the <i>Lennartz</i> approach was not entitled to stop paying output tax	Oct 18 6.4.5
First-Tier Tribunal (TC06660): <i>Nicholson &amp; Griffin Ltd</i>	No reasonable excuse for late payment	Oct 18 6.8.1
First-Tier Tribunal (TC06661): <i>Nicholson, Griffin And Charlton Ltd</i>	No reasonable excuse for late payment	Oct 18 6.8.1
First-Tier Tribunal (TC06665): <i>Roy Wilson (t/a Roy Wilson Car Sales)</i>	29 of 30 transactions connected to VAT fraud and trader had means of knowledge	Oct 18 5.8.4
First-Tier Tribunal (TC06666): <i>Golden Cube Ltd</i>	Judge accepted that invigilation results were not representative and should be used for extrapolated assessments	Oct 18 6.7.3
First-Tier Tribunal (TC06667): <i>Saima Khalid</i>	Assessment on underdeclarations upheld	Oct 18 6.7.2
First-Tier Tribunal (TC06669): <i>Rowhildon Ltd</i>	HMRC’s refusal to accept belated notification of option was unreasonable	Oct 18 3.2.2

First-Tier Tribunal (TC06672): <i>K D Media Publishing Ltd</i>	Credits due to company did not reduce outstanding amount for surcharges until offset	Oct 18 6.8.1
First-Tier Tribunal (TC06675): <i>OWD Ltd t/a Birmingham Cash &amp; Carry (in liquidation)</i>	Appeal struck out for lack of jurisdiction	Oct 18 6.8.5
First-Tier Tribunal (TC06679): <i>William Stuart Crawford</i>	Reasonable excuses for late payment rejected	Oct 18 6.8.1
First-Tier Tribunal (TC06689): <i>John Patrick Walsh</i>	Leave to appeal out of time not granted	Oct 18 6.8.4
First-Tier Tribunal (TC06692): <i>Roman Catholic Diocese of Westminster</i>	Works to church created a charitable annexe eligible for zero rating	Oct 18 3.3.3
First-Tier Tribunal (TC06695): <i>London Needs Cooling Ltd</i>	Reasonable excuse for an attempt to pay part of the VAT could not reduce the default surcharge	Oct 18 6.8.1
First-Tier Tribunal (TC06702): <i>MD Construction (Bradford) Ltd</i>	Appeal dismissed against refusal of input tax in scrap metal missing trader case	Oct 18 5.8.3
First-Tier Tribunal (TC06703): <i>Kandasamythurai Pathmanathan</i>	Assessment on underdeclarations upheld	Oct 18 6.7.2
First-Tier Tribunal (TC06705): <i>James Murphy t/a Ebuzz</i>	Trader did not understand distance selling rules	Oct 18 4.3.11
First-Tier Tribunal (TC06711): <i>Richard Akester</i>	DIY builder intended to carry on a holiday business, so claim failed	Oct 18 3.5.1
First-Tier Tribunal (TC06712): <i>Derbyshire Motors Ltd</i>	Penalty for dishonest conduct confirmed	Oct 18 6.8.3
First-Tier Tribunal (TC06719): <i>The Serpentine Trust Ltd</i>	HMRC had intended to be bound by ADR agreement, but as it was unlawful, they were not bound	Oct 18 6.8.5
First-Tier Tribunal (TC06721): <i>Hofmanns Henley Ltd</i>	Problems with sales of cars to Jersey under personal export scheme	Oct 18 4.3.7

## 10 Other material

<i>Taxation, 11 January 2018</i>	Article about Criminal Finance Act 2017 effect on tax practitioners	Apr 18 6.9.7
<i>Taxation, 11 January 2018</i>	Article about OTS recommendations for reforming VAT	Apr 18 6.9.7
<i>Taxation, 26 January 2018</i>	Article about place of supply of B2B services	Apr 18 4.2.3
<i>Taxation, 1 February 2018</i>	Article about default surcharge in <i>Global Switch</i> case (TC06252)	Apr 18 6.8.1
<i>Taxation, 1 March 2018</i>	Article for students on treatment of international transactions	Apr 18 4.3.7

<i>Taxation, 15 March 2018</i>	Article about <i>Shields</i> decision on agricultural flat rate scheme	Apr 18 6.2.2
<i>Taxation, 24 April 2018</i>	Neil Warren reviews the Flat Rate Scheme after limited cost trader rules	Jul 18 6.3.1
<i>Taxation, 26 April 2018</i>	Article about tax planning points concerning succession and potential sales of farms and farmhouses	Jul 18 3.3.3
<i>Taxation, 17 May 2018</i>	Neil Warren discusses how businesses may stay below registration threshold	Jul 18 6.2.2
<i>Taxation, 31 May 2018</i>	Article about tax reliefs available to charities	Jul 18 2.11.1
<i>Taxation, 31 May 2018</i>	Article about the <i>Newey</i> case	Jul 18 4.2.1
<i>Taxation, 7 June 2018</i>	Neil Warren comments on the history of the option to tax	Jul 18 3.2.1
<i>Taxation 2 August 2018</i>	Article about practical aspects of MTD and the approaching implementation of the new rules.	Oct 18 6.6.3
<i>Taxation 9 August 2018</i>	Article about MTD for small and medium-sized enterprises	Oct 18 6.6.3
<i>Taxation 23 August 2018</i>	Neil Warren examines exemption of fund-raising events	Oct 18 2.3.8
<i>Taxation 23 August 2018</i>	Article about recovery of input tax by holding companies	Oct 18 5.1.2
<i>Taxation, 16 August 2018</i>	Article about blockchain	Oct 18 6.9.8
<i>Taxation, 6 September 2018</i>	Article about the concept of a “dwelling” for CGT and VAT	Oct 18 3.3.4
<i>Taxation, 13 September 2018</i>	Article about attribution of VAT on purchased goods to non-business, exempt and taxable activities	Oct 18 5.3.2
<i>Tax Adviser, September 2018</i>	Article about Chequers Brexit proposal	Oct 18 4.2.1
<a href="http://www.lawsociety.org.uk/news/stories/vat-on-disbursements-update(1)/">www.lawsociety.org.uk/news/stories/vat-on-disbursements-update(1)/</a>	Law Society update on fallout from <i>Brabners</i> case about search fees and disbursements	Jul 18 2.2.1
<a href="http://www.lawsociety.org.uk/news/stories/vat-on-electronic-property-searches--interim-guidance-to-firms/">www.lawsociety.org.uk/news/stories/vat-on-electronic-property-searches--interim-guidance-to-firms/</a>	Law Society update on fallout from <i>Brabners</i> case about search fees and disbursements	Jul 18 2.2.1
<a href="http://www.tax.org.uk/media-centre/press-releases/press-release-concern-over-harsh-penalties-minor-breaches-new-vat-rules">www.tax.org.uk/media-centre/press-releases/press-release-concern-over-harsh-penalties-minor-breaches-new-vat-rules</a>	CIOT raises concerns about new fulfilment house due diligence rules	Apr 18 4.3.3

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## **11 Lectures**

### **2.1 Scope of VAT**

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

### **2.2 Disbursements**

Search Fees Update	2.2.1	Jul 18
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### **2.3 Exemptions**

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Other Exemptions	2.3.4 – 6	Oct 18
Other Exemptions	2.3.2 – 3	Jul 18

### **2.4 Zero-rating**

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Printed Matter	2.4.1	Jul 18
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### **2.5 Lower rating**

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

### **2.6 Computational matters**

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### **2.7 Discounts, rebates and gifts**

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### **2.8 Compound and multiple supplies**

Compound Supplies	2.8.1 – 2	Apr 18
Books and Courses	2.8.1	Oct 18

### **2.9 Agency**

Supply of Staff	2.9.1	Oct 18
Catering and Food	2.9.2	Oct 18

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## 2.10 Second hand goods

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## 2.12 Other supply problems

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Goods or Services?	2.12.1	Oct 18
Cancelled Supplies	2.12.2	Oct 18
Salary Sacrifice	2.12.3	Oct 18
New Vouchers Rules	2.12.4	Oct 18

## 3.1 Exemption for land

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Supplies of Land	3.1.1 – 2	Oct 18

## 3.2 Option to tax

OTT and TOGC	3.2.1	Apr 18
Option to Tax	3.2.1 – 2	Oct 18

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

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Building Work	3.3.1 – 4	Jul 18
Building Points	3.3 – 3.4	Oct 18

## 4.1 Digital supplies

Mini One Stop Shop	4.1.1 – 2	Oct 18
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## 4.2 International services

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No Deal Brexit	4.2.1 – 2, 4.3.1 – 2	Oct 18
International Services	4.2.3 – 4	Oct 18

## 4.3 International goods

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Fulfilment Houses and Online Marketplaces	4.3.3 – 4	Apr 18
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International Goods	4.3.3 – 7	Oct 18

## 4.4 European rules

CJEU Round-up	4.4.3 – 5	Apr 18
EU Round-Up	4.4.1 – 2, 8	Oct 18



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#### **4.5 8th and 13th Directive claims**

Limitation on Refund Claim	4.5.1	Apr 18
International Rewards	4.5.1	Jul 18
13th Directive Claim Refused	4.5.1	Oct 18

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Another Holding Company	5.1.1	Oct 18

#### **5.2 Who receives the supply?**

#### **5.3 Partial exemption**

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Hire Purchase Opinion	5.3.2	Jul 18
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#### **5.4 Cars**

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

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

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Consequence of Liability Dispute	5.8.1	Jul 18
Admissibility of Evidence	5.8.2	Jul 18
Problems with Deductions	5.8.1 – 2	Oct 18

#### **6.1 Group registration**

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

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#### **6.3 Returns and payments**

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#### **6.4 Repayment claims**

Validity of Claims	6.4.1 – 2	Jul 18
Rank Returns	6.4.3	Jul 18
Various Reclaims	6.4.1 – 7	Oct 18

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## **6.5 Timing issues**

Crowdfunding	6.5.1	Apr 18
Default Surcharges	6.8.1	Jul 18

## **6.6 Records**

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## **6.7 Assessments**

Wrong Assessment	6.7.3	Oct 18
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## **6.8 Penalties and appeals**

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Default Surcharges	6.8.1 – 2	Oct 18
Appeals Procedures	6.8.2 – 5	Apr 18
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Making Tax Digital for VAT	6.9.2	Apr 18
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