

VAT UPDATE 2019/20

INDEX

**Covering quarterly update
April 2019**

VAT Update April 2019 Index

INTRODUCTION

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

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

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

INDEX BY SOURCE

1 HMRC’s publications of their views

<i>CC/FS1a</i>	Updated factsheet <i>General information about compliance checks</i>	Apr 19 6.9.10
<i>Notice 366</i>	Updated Notice Importing biological and chemical substances for research free of duty and VAT	Apr 19 4.3.4
<i>Notice 371</i>	Updated Notice Importing goods for disabled people free of duty and VAT	Apr 19 4.3.4
<i>Notice 372</i>	Updated Notice Importing commercial samples free of duty and VAT	Apr 19 4.3.4
<i>Notice 700</i>	Updated General VAT Guide	Apr 19 2.12.2
<i>Notice 700/1</i>	Updated Notice Who should register for VAT	Apr 19 6.2.5
<i>Notice 700/2</i>	Updated Notice Group and divisional registration, covering in particular s.43(2A) charge and Skandia	Apr 19 6.1.1
<i>Notice 700/22</i>	Updated Notice Making Tax Digital for VAT	Apr 19 6.6.3
<i>Notice 700/57</i>	Updated Notice summarising	Apr 19 6.9.4

	agreements with trade bodies	
<i>Notice 701/1</i>	Updated Notice How VAT affects charities	Apr 19 2.11.1
<i>Notice 701/7</i>	Updated Notice VAT reliefs for disabled and older people	Apr 19 2.4.6
<i>Notice 701/36</i>	Updated Notice Insurance	Apr 19 2.3.1
<i>Notice 701/41</i>	Updated Notice Sponsorship	Apr 19 2.12.3
<i>Notice 701/49</i>	Updated Notice Finance	Apr 19 2.3.1
<i>Notice 709/3</i>	Updated Notice Hotels and holiday accommodation	Apr 19 3.1.4
<i>Notice 709/5</i>	Updated Notice Tour operators margin scheme	Apr 19 2.9.3
<i>Notice 723A</i>	Updated Notice Refunds of VAT paid in the EU for businesses established elsewhere	Apr 19 4.5.1
<i>Notice 733</i>	Updated Notice VAT flat-rate scheme for small businesses	Apr 19 6.3.3
<i>Notice 741A</i>	Updated Notice Place of supply of services	Apr 19 4.2.2
<i>Notice 749</i>	Updated Notice Local authorities and similar bodies	Apr 19 5.8.4
<i>Notice 1002</i>	Updated Notice Adapted motor vehicles for disabled people and charities	Apr 19 2.4.6
<i>Notice 1003</i>	New Notice Import VAT on parcels you sell to UK buyers	Apr 19 4.
<i>Revenue & Customs Brief 1/2019</i>	New policy on Personal Contract Purchases	Apr 19 2.12.2

2 Statute and other Parliamentary material

hansard.parliament.uk/commons/2019-02-19/debates/802C22E7-88AF-4B3D-A5A6-E98E60F54E50/MakingTaxDigital	Statement to Parliament on MTD on 19 February	Apr 19 6.6.2
<i>SI 2019/175</i>	<i>The Value Added Tax (Input Tax) (Specified Supplies) (EU Exit) Regulations 2019</i>	Apr 19 4.2.3
<i>SI 2019/404</i>	<i>Value Added Tax (Place of Supply of Services) (Supplies of Electronic, Telecommunication and Broadcasting Services) (Amendment and Revocation) (EU Exit) Order 2019</i>	Apr 19 4.1.1
<i>SI 2019/408</i>	<i>Value Added Tax (Input Tax)</i>	Apr 19 4.2.3

	<i>(Specified Supplies) (EU Exit) (No 2) Regulations 2019</i>	
<i>SI 2019/43</i>	<i>Value Added Tax (Finance) (EU Exit) Order 2019</i>	Apr 19 2.3.2
<i>SI 2019/73</i>	<i>The Value Added Tax (Tour Operators) (Amendment) (EU Exit) Regulations 2019</i>	Apr 19 2.9.2
http://www.legislation.gov.uk/ukpga/2019/1/contents/enacted/data.htm	FA 2019 received Royal Assent on 12 February	Apr 19 6.9.1
www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2019-03-13/HCWS1406	Announcement about proposed operation of Northern Ireland land border	Apr 19 4.3.2
www.parliament.uk/documents/lords-committees/constitution/Correswithministers/CDL2611.pdf	Government's approach for "no-deal" SIs if the UK leaves the EU with a deal in place	Apr 19 4.3.3
www.gov.uk/government/publications/spring-statement-2019-written-ministerial-statement	Spring Statement on 13 March: VAT proposals	Apr 19 6.9.2
www.gov.uk/business-uk-leaving-eu	Further guidance pages for UK businesses on Brexit	Apr 19 4.3.2
www.gov.uk/government/collections/charities-and-community-amateur-sports-clubs-forms	Updated online guidance <i>Charities: HMRC guidance notes on how the tax system operates</i>	Apr 19 2.11.1
www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal	Dedicated web page for regulations on "no deal"	Apr 19 4.3.3
www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal	Two new guides added to collection for traders in the event the UK exits the EU without a deal	Apr 19 4.3.2
www.gov.uk/government/consultations/amendment-to-vat-regulation-38-statutory-instrument-technical-consultation	Consultation on changes to rules for credit notes to be introduced from 1 September 2019	Apr 19 2.7.1
www.gov.uk/government/consultations/protecting-your-taxes-in-insolvency	Consultation on restoring the department's position as a preferential creditor	Apr 19 6.9.8
www.gov.uk/government/news/hmrc-outlines-extension-of-transitional-simplified-procedures	Announcement on permission to delay first customs declaration following Brexit	Apr 19 4.3.2
www.gov.uk/government/news/hmrc-urges-business-owners-to-make-sure-they-are-ready-for-no-deal	Guidance on preparing for "no deal"	Apr 19 4.3.2
www.gov.uk/government/publications/hmrc-impact-assessment-for-the-vat	Guidance on how to account for import VAT if the UK leaves the EU	Apr 19 4.3.2

<i>treatment-of-low-value-parcels</i>	with no deal	
<i>www.gov.uk/government/publications/hmrc-impact-assessment-for-the-movement-of-goods-if-the-uk-leaves-the-eu-without-a-deal</i>	Updated impact assessment for the movement of goods following Brexit	Apr 19 4.3.2
<i>www.gov.uk/government/publications/hmrc-impact-assessment-for-vat-and-services-if-the-uk-leaves-the-eu-without-a-deal</i>	Updated impact assessment for international services following Brexit	Apr 19 4.3.2
<i>www.gov.uk/government/publications/hmrc-your-guide-to-making-a-disclosure</i>	Updated guide to making a voluntary disclosure	Apr 19 6..6.1
<i>www.gov.uk/government/publications/making-tax-digital</i>	Q&A document containing MTD“mythbusters”	Apr 19 6.6.2
<i>www.gov.uk/government/publications/making-tax-digital-how-vat-businesses-and-other-vat-entities-can-get-ready</i>	Updates to guidance in relation to MTD pilot	Apr 19 6.6.2
<i>www.gov.uk/government/publications/statutory-instruments-relating-to-eu-exit</i>	Dedicated web page for information on “no deal”	Apr 19 4.3.3
<i>www.gov.uk/guidance/carry-out-checks-and-keep-records-if-youre-approved-for-fhdds</i>	New guides on the rules for fulfilment houses storing non-EU sellers’ goods	Apr 19 6.9.7
<i>www.gov.uk/guidance/change-your-details-or-cancel-your-registration-for-fhdds</i>	New guides on the rules for fulfilment houses storing non-EU sellers’ goods	Apr 19 6.9.7
<i>www.gov.uk/guidance/check-when-a-business-must-follow-the-rules-for-making-tax-digital-for-vat</i>	Guide to help people check when businesses must join MTD	Apr 19 6.6.2
<i>www.gov.uk/guidance/export-declarations-and-the-national-export-system-export-procedures</i>	Detailed guidance about using the National Export System	Apr 19 4.3.2
<i>www.gov.uk/guidance/fulfilment-house-due-diligence-scheme</i>	New guides on the rules for fulfilment houses storing non-EU sellers’ goods	Apr 19 6.9.7
<i>www.gov.uk/guidance/making-tax-digital-for-vat</i>	Guide to help people check when businesses must join MTD	Apr 19 6.6.2
<i>www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step</i>	Re-worked agents’ guide to the MTD pilot	Apr 19 6.6.2
<i>www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr</i>	Updated online guide to ADR	Apr 19 6.9.3
<i>www.gov.uk/guidance/use-software-to-submit-your-vat-returns</i>	HMRC timeline for introduction of MTD	Apr 19 6.6.2
<i>www.gov.uk/guidance/vat-it-system-</i>	New guidance on the VAT IT system	Apr 19 4.1.2

<i>changes-for-businesses-outside-the-uk-if-the-uk-leaves-the-eu-with-no-deal</i>	for businesses established outside the UK in the event of “no deal”	
www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/thousands-of-sellers-red-flagged-to-online-marketplaces-reveals-hmrc-2822768	New rules for online marketplaces leads to increase in registration of sellers	Apr 19 6.9.6

3 Other UK official material

http://tinyurl.com/y3rkkerz	Prosecution of tax fraud	Apr 19 6.9.11
http://tinyurl.com/y4t3bf9q	Prosecution of tax fraud	Apr 19 6.9.11
http://tinyurl.com/y7wy4sm3	Prosecution of tax fraud	Apr 19 6.9.11
http://tinyurl.com/yx94xzt5	Prosecution of tax fraud	Apr 19 6.9.11
https://tinyurl.com/y23c2c8a	Prosecution of tax fraud	Apr 19 6.9.11
https://tinyurl.com/y4x2yk6g	Prosecution of tax fraud	Apr 19 6.9.11

4 Case law: Court of Justice of the European Union

CJEU (Case C-165/17): <i>Morgan Stanley & Co Int plc v Ministre de l'Économie et des Finances</i>	CJEU considers implications of head office/branch structure for recovery of branch input tax	Apr 19 5.3.3
CJEU (Case C-201/18): <i>Mydibel SA v État belge</i>	Sale and leaseback did not require adjustment of input tax previously claimed on building	Apr 19 3.1.2
CJEU (Case C-275/18): <i>Milan Vinš v Odvolací finanční ředitelství</i>	Czech requirement for entry in customs procedure to exempt exports was not proportionate	Apr 19 4.3.1
CJEU (Case C-278/18): <i>Mesquita v Fazenda Publica</i>	Letting of vineyards was exempt as relating to land	Apr 19 3.1.3
CJEU (Case C-410/17): <i>A Oy v Veronsaajien oikeudenvalvontayksikkö</i>	CJEU considers barter transactions should be treated as two separate supplies where one affects the price of the other	Apr 19 2.1.1
CJEU (Case C-434/17): <i>Human Operator Zrt v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Hungary could not impose derogation on taxpayers before it had been authorised by EU	Apr 19 4.4.7
CJEU (Case C-449/17): <i>A & G Fahrschul-Akademie GmbH v Finanzamt Wolfenbüttel</i>	Driving school was too specialised to be an eligible body providing education	Apr 19 2.3.4
CJEU (Case C-647/17): <i>Skatteverket v Srf konsulterna AB</i>	Seminars held in a different country were “supplied where the event took place” under art.53	Apr 19 4.2.1

5 Other European material

<i>ECOFIN Release 22/01/2019</i>	Romanian presidency tax priorities	Apr 19 4.4.3
<i>europa.eu/rapid/press-release_IP-19-1595_en.htm</i>	Council agreement on the measures to apply to online marketplaces from 1 January 2021	Apr 19 4.4.6
<i>https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52018PC0813</i>	Directive inserts new articles 243a to 243d to impose new obligations on Payment Service Providers	Apr 19 4.4.5
<i>IP/19/225</i>	Commission ‘roadmap’ for move to Qualified Majority Voting on tax	Apr 19 4.4.1
<i>IP/19/470</i>	UK referred to the CJEU over failure to amend the VAT (<i>Terminal Markets</i>) Order	Apr 19 4.4.2
<i>www.consilium.europa.eu/en/press/press-releases/2018/10/02/vat-fraud-council-agrees-to-allow-generalised-temporary-reversal-of-liability/</i>	ECOFIN agrees Commission’s proposal allowing domestic reverse charge mechanism	Apr 19 4.4.4

6 Case law: House of Lords/Supreme Court

Supreme Court: <i>SAE Education Ltd v HMRC</i>	Commercial company qualified as a “college of a university”	Apr 19 2.3.3
--	---	--------------

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Lloyds Banking Group plc and others v HMRC</i>	Court of Appeal considers who can claim repayments when there has been a change in a VAT group	Apr 19 6.4.2
Court of Appeal: <i>Metropolitan International Schools Ltd v HMRC</i>	HMRC decision to assess did not “depend on a prior decision”: prior decision could not be considered by FTT	Apr 19 2.8.1
Court of Appeal: <i>Praesto Consulting UK Ltd v HMRC</i>	Upper Tribunal was wrong to reverse FTT decision that input tax on legal fees was proper to the company and related to its business	Apr 19 5.2.2
Court of Session: <i>Balhouse Holdings Ltd v HMRC</i>	Sale and leaseback involved “disposal of entire interest” and led to charge on zero-rating certificate issued previously	Apr 19 3.1.1
Court of Session: <i>HMRC v KE Entertainments Ltd</i>	Court of Session holds that recalculation of bingo liabilities did not fall within reg.38 but s.80: 4-year time limit applied	Apr 19 6.4.1

8 Case law: High Court/Upper Tribunal

Upper Tribunal: <i>Anglian Water Services Ltd v HMRC</i>	Appeal dismissed in relation to “unjust enrichment” denial of historic	Apr 19 6.4.3
--	--	--------------

	reclaim	
Upper Tribunal: <i>Eynsham Cricket Club v HMRC</i>	FTT decision remade in appellant's favour; HMRC become appellant in UT hearing	Apr 19 6.8.7
Upper Tribunal: <i>HMRC v Greenisland Football Club</i>	Club was wrong to issue zero-rating certificate, but had a reasonable excuse that negated the penalty	Apr 19 3.3.1
Upper Tribunal: <i>HMRC v Tesco Freetime Ltd and another company</i>	Promoter of loyalty scheme was entitled to input tax deduction on payment for "fulfilment services" when customers redeemed points	Apr 19 5.2.1
Upper Tribunal: <i>HMRC v The Learning Centre (Romford) Ltd; HMRC v L.I.F.E. Services Ltd</i>	Difference between regulatory regime for welfare in Scotland and England did not breach fiscal neutrality rules for VAT	Apr 19 2.3.5
Upper Tribunal: <i>Snow Factor Ltd v HMRC</i>	Application not to pay VAT before Upper Tribunal appeal on grounds of "financial extremity"	Apr 19 6.8.5

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC06860): <i>Hollie Apps; Mark Stymest</i>	Leave to appeal out of time granted	Apr 19 6.8.4
First-Tier Tribunal (TC06863): <i>Dads Tyres Ltd</i>	HMRC failed to show that payments were made late: appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC06870): <i>Roy Tabb</i>	New dwelling replacing granny annexe qualified in full for DIY refund	Apr 19 3.4.1
First-Tier Tribunal (TC06874): <i>The Core (Swindon) Ltd</i>	Products were liquid meal replacements, not beverages, so were zero-rated	Apr 19 2.4.1
First-Tier Tribunal (TC06875): <i>David Fiorini</i>	Leave to appeal out of time refused	Apr 19 6.8.4
First-Tier Tribunal (TC06878): <i>Synergy Lifting Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06879): <i>W Resources plc</i>	Holding company was not supplying management services for consideration until a threshold event when it had resolved to charge its subsidiaries – generation of revenue	Apr 19 5.1.1
First-Tier Tribunal (TC06883): <i>J G Eng Services Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06884): <i>Tech Set Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06890):	Appeal against surcharge dismissed	Apr 19 6.8.1

<i>Coldstar (UK) Ltd</i>		
First-Tier Tribunal (TC06892): <i>Dhalomal Kishore</i>	Decisions about rights of appeal against misdeclaration penalties	Apr 19 6.8.2
First-Tier Tribunal (TC06901): <i>Real Estate Strategies Global</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06909): <i>Pulsin' Ltd</i>	Products were cakes and so zero-rated, even though also confectionery	Apr 19 2.4.2
First-Tier Tribunal (TC06910): <i>Darren Vaughan</i>	Business split was genuine for most of the period in dispute, even though VAT-driven	Apr 19 6.2.1
First-Tier Tribunal (TC06911): <i>Apex Vehicle Management Ltd</i>	HMRC had failed to consider trader's claim that the FRS should never have applied: remitted for a fresh decision	Apr 19 6.3.1
First-Tier Tribunal (TC06921): <i>Adullam Homes Housing Association Ltd</i>	Expenditure on residential accommodation did have a link to taxable supplies of support services	Apr 19 5.3.2
First-Tier Tribunal (TC06923): <i>Terence McCloskey</i>	Appeal against very old assessments for direct taxes, VAT and penalties – some reductions in liability	Apr 19 6.7.1
First-Tier Tribunal (TC06939): <i>McBraid plc</i>	Dispute about whether aircraft parts were for installation in qualifying aircraft	Apr 19 2.4.4
First-Tier Tribunal (TC06941): <i>CNM Estates (Tolworth) Ltd</i>	Appeal against security notice dismissed	Apr 19 6.9.9
First-Tier Tribunal (TC06942): <i>Jupiter Asset Management Group Ltd</i>	Tribunal refuses to make preliminary ruling on relevance of OECD guidelines to "market value" for VAT purposes	Apr 19 2.12.1
First-Tier Tribunal (TC06947): <i>Chauhan t/a One Stop Shop</i>	Appeal against best judgement assessments and penalties allowed in part	Apr 19 6.7.2
First-Tier Tribunal (TC06949): <i>Curzon Capital Ltd</i>	Promoters of tax avoidance – rules considered (and did not apply)	Apr 19 6.9.5
First-Tier Tribunal (TC06950): <i>Contentisking Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06953): <i>Eat Ltd</i>	Claim for repayment in respect of "hot takeaways" was hopeless	Apr 19 2.4.3
First-Tier Tribunal (TC06957): <i>S P Henson Engineering Ltd</i>	Trader could not change effective date of registration because of trader's own mistake in the consequences	Apr 19 6.2.2
First-Tier Tribunal (TC06959): <i>Tony Demolition Workers Ltd</i>	Manipulation of VAT returns because of "CIS repayments owed" could not be justified	Apr 19 6.7.3
First-Tier Tribunal (TC06963): <i>Bryn</i>	Taxi firm was acting as principal, not	Apr 19 2.9.1

<i>Williams</i>	agent for drivers	
First-Tier Tribunal (TC06964): <i>JCA Seminars Ltd</i>	Trader had no excuse for using wrong FRS rate, but default surcharges were cancelled because of unexpected problem arising from employee fraud	Apr 19 6.3.2
First-Tier Tribunal (TC06968): <i>Ye Old Cider Bar Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06980): <i>The Red Sky at Night Group Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06981): <i>Once Upon a Time Marketing Ltd</i>	HMRC produced no evidence that they had sent a SLN – appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC06984): <i>Pramukh Enterprises Ltd</i>	Leave to appeal out of time granted	Apr 19 6.8.4
First-Tier Tribunal (TC06985): <i>David Cosham</i>	Electric blinds were not “ordinarily installed” in eco-homes	Apr 19 3.4.2
First-Tier Tribunal (TC06992): <i>Owen Francis Saunders</i>	Fraudulent transactions did not involve any consideration given by trader, so were not “supplies” for registration purposes	Apr 19 2.1.2
First-Tier Tribunal (TC06993): <i>Shazadi Neelam Baig</i>	Trader’s notification of withdrawal of appeal overrode any right to reinstate	Apr 19 6.8.6
First-Tier Tribunal (TC07002): <i>LSDM Ltd</i>	On the balance of probabilities, HMRC had not served a SLN on the trader – appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC07005): <i>Actegy Ltd</i>	Products were designed solely for disabled people, in spite of being suitable for use by others	Apr 19 2.4.5
First-Tier Tribunal (TC07007): <i>Skelton Electrical Ltd</i>	HMRC produced no evidence that they had sent a SLN – appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC07010): <i>Regency Factors Ltd</i>	Debt factor had received consideration for services, and records did not meet requirements for bad debt relief	Apr 19 5.7.1
First-Tier Tribunal (TC07011): <i>New Collection Leicester Ltd</i>	Trader failed to prove that alternative evidence for inputs should have been accepted	Apr 19 5.8.1
First-Tier Tribunal (TC07017): <i>Bard Electrics Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC07018): <i>Hampton George Hewitt</i>	Application to rejoin the agricultural flat rate scheme retrospectively rejected	Apr 19 6.2.4
First-Tier Tribunal (TC07022): <i>N Brown Group plc and another</i>	Marketing expenditure was residual, as it promoted supplies of finance as	Apr 19 5.3.1

	well as goods; special method override considered	
First-Tier Tribunal (TC07026): <i>Tower Bridge GP Ltd</i>	Lengthy decision about fraud in carbon emissions allowances market in 2009	Apr 19 5.8.2
First-Tier Tribunal (TC07028): <i>Porter & Company</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC07030): <i>Cube Construction (Southern) Ltd</i>	Dispute about repealed rules on “approved alterations to listed buildings”	Apr 19 3.3.2
First-Tier Tribunal (TC07031): <i>Skelton Electrical Ltd</i>	HMRC produced no evidence that they had sent a SLN – appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC07033): <i>Computational Structural Mechanics Ltd</i>	Supplies from one personal service company to another were genuine – input tax was deductible	Apr 19 5.3.4
First-Tier Tribunal (TC07034): <i>Joseph Thomas Reno</i>	Reinstatement application struck out	Apr 19 6.8.6
First-Tier Tribunal (TC07036): <i>Michael Gold and another t/a Goldhill Associates</i>	Partnership trading in software ought to have known their transactions were connected to fraud	Apr 19 5.8.3
First-Tier Tribunal (TC07039): <i>Akeel Bajwa</i>	Leave to appeal out of time refused	Apr 19 6.8.4
First-Tier Tribunal (TC07042): <i>Peter Gerard Farrell</i>	Efforts to make payment on time held to be reasonable excuse for surcharge	Apr 19 6.8.1
First-Tier Tribunal (TC07050): <i>Salman Ali Chaudry</i>	Trader failed to persuade Tribunal that he was an employee and therefore not liable to register	Apr 19 6.2.3
First-Tier Tribunal (TC07051) <i>Faux Properties</i>	“Deliberate conduct” not proved by HMRC – penalties reduced to “careless”	Apr 19 6.8.2

10 Other material

www.lawsociety.org.uk/support-services/brexit-and-the-legal-sector/	Law Society has published guidance for solicitors on “no deal” problems	Apr 19 4.3.2
<i>Taxation, 10 January 2019</i>	Article about digital reporting and assessing the future benefits for the tax profession	Apr 19 6.6.2
<i>Taxation, 10 January 2019</i>	Summary of a workshop on practical aspects of penalties	Apr 19 6.8.3
<i>Taxation 17 January 2019</i>	Article about impact of domestic reverse charge on FRS builders	Apr 19 3.3.3
<i>Taxation 24 January 2019</i>	Article about FB debates highlights rules on domestic reverse charge and registration liability	Apr 19 3.3.3

<i>Taxation 21 February 2019</i>	Article about ADR and the problems of HMRC going back on an ADR agreement	Apr 19 6.9.3
<i>Taxation, 7 March 2019</i>	Article about liability of “donations”	Apr 19 2.1.3
<i>Taxation, 14 March 2019</i>	Article for students on the Capital Goods Scheme	Apr 19 5.3.5
<i>Taxation, 4 April 2019</i>	Article about CJEU decision in <i>A Oy</i>	Apr 19 2.1.1

11 Lectures

2.1 Scope of VAT

Barter	2.1.1	Apr 19
Criminal Conduct	2.1.2	Apr 19

2.2 Disbursements

2.3 Exemptions

Education	2.3.3 – 4	Apr 19
Welfare Services	2.3.5	Apr 19

2.4 Zero-rating

Zero-Rating	2.4.1 – 6	Apr 19
-------------	-----------	--------

2.5 Lower rating

2.6 Computational matters

2.7 Discounts, rebates and gifts

Adjustments in the Course of Business	2.7.1	Apr 19
---------------------------------------	-------	--------

2.8 Compound and multiple supplies

Prior Decisions	2.8.1	Apr 19
-----------------	-------	--------

2.9 Agency

Taxis	2.9.1	Apr 19
-------	-------	--------

2.11 Charities

2.12 Other supply problems

Open Market Value	2.12.1	Apr 19
Personal Contract Purchases	2.12.2	Apr 19

3.1 Exemption for land

RRP Clawback Charge	3.1.1 –2	Apr 19
Letting of Immovable Property	3.1.3	Apr 19

3.2 Option to tax

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

RCP Certificate	3.3.1	Apr 19
Domestic Reverse Charge	3.3.3	Apr 19
DIY Claims	3.4.1 – 2	Apr 19

3.5 Other land problems

4.2 International services

Place of Supply of Education	4.2.1	Apr 19
------------------------------	-------	--------

4.3 International goods

Conditions for Exemption of Exports	4.3.1	Apr 19
Brexit	4.3.2 – 4	Apr 19

4.4 European rules

Commission Action	4.4.1 – 6	Apr 19
-------------------	-----------	--------

4.5 8th and 13th Directive claims

5.1 Economic activity

Holding Company Registration	5.1.1	Apr 19
------------------------------	-------	--------

5.2 Who receives the supply?

Loyalty Points	5.2.1	Apr 19
Legal Fees	5.2.2	Apr 19

5.3 Partial exemption

Overheads and Direct Attribution	5.3.1 – 2	Apr 19
Head Offices and Branches	5.3.3	Apr 19
Connected Company Director	5.3.4	Apr 19

5.4 Cars

5.6 Non-business use of supplies

5.7 Bad debt relief

Bad Debt Relief Withdrawn	5.7.1	Apr 19
---------------------------	-------	--------

5.8 Other input tax problems

Missing Trader Problems	5.8.1 – 2	Apr 19
-------------------------	-----------	--------

6.1 Group registration

Group Registration Update	6.1.1	Apr 19
---------------------------	-------	--------

6.2 Other registration issues

Registration Disputes	6.2.1 – 4	Apr 19
-----------------------	-----------	--------

6.3 Returns and payments

FRS Problems	6.3.1 – 2	Apr 19
--------------	-----------	--------

6.4 Repayment claims

Repayment Claims	6.4.1 – 2	Apr 19
------------------	-----------	--------

6.5 Timing issues

6.6 Records

Making Tax Digital	6.6.2	Apr 19
--------------------	-------	--------

6.7 Assessments

6.8 Penalties and appeals

Default Surcharges	6.8.1	Apr 19
Penalties	6.8.2	Apr 19
Hardship	6.8.5	Apr 19

6.9 Other administration