

VAT UPDATE 2020/21

INDEX

**Covering quarterly update
April 2020**

VAT Update April 2020 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	3
4 Case law: Court of Justice of the European Union	4
5 Other European material.....	4
6 Case law: House of Lords/Supreme Court.....	4
7 Case law: Court of Appeal/Court of Session	5
8 Case law: High Court/Upper Tribunal	5
9 Case law: VAT Tribunal/First Tier Tribunal	5
10 Other material	6
11. Lectures	9

INDEX BY SOURCE

1 HMRC’s publications of their views

<i>CC/FS20</i>	Updated factsheet <i>VAT dishonest conduct penalties</i>	Apr 20 6.8.2
<i>CC/FS5</i>	Updated factsheet <i>Unannounced visits for inspections approved by the tribunal</i>	Apr 20 6.9.8
<i>Notice 700/1</i>	Updated Notice <i>Who should register for VAT</i>	Apr 20 6.2.3
<i>Notice 700/7</i>	Updated guidance on vouchers and promotional activities	Apr 20 2.12.3
<i>Notice 708</i>	Updated Notice <i>VAT on buildings and construction</i>	Apr 20 3.3.3
<i>Notice 725</i>	Updated Notice <i>The single market</i>	Apr 20 4.3.2
<i>Notice 727/2</i>	Updated Notice <i>Bespoke VAT retail schemes</i>	Apr 20 2.6.1
<i>Notice 727/3</i>	Updated Notice <i>Point of sale VAT retail scheme</i>	Apr 20 2.6.1
<i>Notice 727/4</i>	Updated Notice <i>Apportionment VAT retail schemes</i>	Apr 20 2.6.1
<i>Notice 727/5</i>	Updated Notice <i>Direct calculation</i>	Apr 20 2.6.1

	<i>VAT retail schemes</i>	
<i>Notice 735</i>	Update to Notice <i>Domestic Reverse Charge</i>	Apr 20 3.3.4
<i>Notice 742A</i>	Updated Notice <i>Opting to tax land and buildings</i>	Apr 20 3.2.2
<i>Revenue & Customs Brief 01/2020</i>	HMRC respond to NewsCorp UK decision on zero-rating of digital newspapers	Apr 20 2.4.1
<i>Revenue & Customs Brief 2/2020</i>	Explanation of new rules on zero-rating of prescriptions	Apr 20 2.4.5
<i>VAEC3520</i>	VAT Assessments and Error Correction Manual guidance on transfers of a going concern updated	Apr 20 2.12.1
<i>VATSC06140</i>	VAT Supply and Consideration Manual updated with HMRC's views on excess charges by contractors	Apr 20 2.1.2
<i>VCP10140</i>	Updated VAT Civil Penalties Manual	Apr 20 6.8.2
<i>VCP10386</i>	Updated VAT Civil Penalties Manual	Apr 20 6.8.2
www.gov.uk/government/news/busted-hmrc-reveals-biggest-criminal-cases-of-year-2019	Summary of HMRC prosecutions in 2019	Apr 20 6.9.10
www.gov.uk/government/publications/changes-to-tax-rules-for-call-off-stock-arrangements-between-member-states	HMRC guidance on new rules for call-off stock	Apr 20 4.3.2
www.gov.uk/government/publications/changes-to-vat-for-intra-eu-chain-transactions-and-zero-rated-goods	HMRC guidance about new rules for chain transactions	Apr 20 4.3.1
www.gov.uk/government/publications/charities-detailed-guidance-notes	Updated detailed guidance notes on tax system for charities	Apr 20 2.11.1
www.gov.uk/government/publications/coronavirus-covid-19-business-support-grant-funding-guidance-for-businesses	Details of grant scheme for small businesses affected by coronavirus	Apr 20 6.9.1
www.gov.uk/government/publications/making-tax-digital-review	HMRC review of the introduction of MTD for VAT	Apr 20 6.6.4
www.gov.uk/government/publications/penalties-for-offences-and-contraventions-against-the-fulfilment-house-due-diligence-scheme	Factsheet Fulfilment house due diligence scheme: Penalties for offences and contraventions issued	Apr 20 6.9.6
www.gov.uk/government/publications/tackling-promoters-of-mass-marketed-tax-avoidance-schemes/tackling-promoters-of-mass-marketed-tax-avoidance-schemes	Published strategy to tackle those who promote mass-marketed tax avoidance schemes	Apr 20 6.9.2

www.gov.uk/guidance/apply-for-an-exemption-from-making-tax-digital-for-vat	Guidance on applying for exemption from MTD for VAT	Apr 20 6.6.1
www.gov.uk/guidance/carry-out-checks-and-keep-records-if-youre-approved-for-fhdds	Updated guide Fulfilment House Due Diligence Scheme – checks and record keeping	Apr 20 6.9.6
www.gov.uk/guidance/changes-to-the-vat-moss-rate-for-other-countries	Changes to MOSS rates on electronic publications	Apr 20 4.1.1
www.gov.uk/guidance/claim-a-grant-through-the-coronavirus-covid-19-self-employment-income-support-scheme	Details of support scheme for self-employed affected by coronavirus	Apr 20 6.9.1
www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19	Guidance on deferring payment of VAT due to coronavirus	Apr 20 6.3.1
www.gov.uk/guidance/vat-moss-exchange-rates-for-2019	MOSS exchange rates for quarter to 31 December 2019	Apr 20 4.1.1

2 Statute and other Parliamentary material

<i>SI 2019/1507</i>	<i>The Value Added Tax (Place of Supply of Goods) (Amendment) Order 2019</i> on new rules for chain transactions	Apr 20 4.3.1
<i>SI 2019/1509</i>	<i>The Value Added Tax (Amendment) (No 2) Regulations 2019</i> on conditions for zero-rating despatches	Apr 20 4.3.1
<i>SI 2020/185</i>	<i>The Value Added Tax (Refund of Tax) Order 2020</i> : four new non-departmental public bodies eligible to claim VAT refunds	Apr 20 5.8.6
<i>SI 2020/209</i>	Change to exemption of management of “qualifying pension funds”	Apr 20 2.3.1
<i>SI 2020/250</i>	<i>The Value Added Tax (Drugs and Medicines) Order 2020</i> changes eligibility for zero-rating of prescriptions	Apr 20 2.4.5
<i>SI 2020/513</i>	<i>The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019 (Appointed Day No 1) (EU Exit) Regulations 2020</i> : technical amendments to partial exemption following Brexit	Apr 20 5.3.1
<i>Budget 2020</i>	Reduced rate on women’s sanitary products to be replaced by zero-rating on 1 January 2021	Apr 20 2.4.6
<i>Budget Red Book 2.233</i>	Digital publications to be zero-rated	Apr 20 2.4.2

	from 1 December 2020	
<i>Budget Red Book 2.233/1.71</i>	Postponed accounting will apply to all import VAT from 1 January 2021	Apr 20 4.3.3
https://services.parliament.uk/bills/2019-21/valueaddedtax.html	Private Member's Bill on VAT has first reading	Apr 20 6.9.7
www.gov.uk/government/collections/finance-bill-2020	Finance Bill 2020 published	Apr 20 6.9.4

3 Other UK official material

www.cps.gov.uk/cps/news/five-directors-jailed-hiding-payments-avoid-paying-ps26-million-tax	Five directors of company involved in VAT fraud jailed for 11 years	Apr 20 6.9.10
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4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-211/18): <i>Idealmed III – Serviços de Saúde SA v Autoridade Tributária e Aduaneira</i>	Unusual rules on medical exemption and option to tax in Portugal considered	Apr 20 4.4.7
CJEU (Case C-630/19): <i>PAGE International Lda v Autoridade Tributária e Aduaneira</i>	Blocking of input tax on catering expenditure in Portugal considered	Apr 20 5.5.1
CJEU (Case C-655/18): <i>Teritorialna direktsiya 'Severna morska' kam Agentsiya Mitnitsi, successor in law to Mitnitsa Varna v Schenker EOOD</i>	Penalty for warehousekeeper was disproportionate, but liability for VAT did not depend on conduct	Apr 20 4.3.5
CJEU: (Case C-94/19): <i>San Domenico Vetraria SpA v Agenzia delle Entrate</i>	Secondment of staff within group was taxable supply for consideration, not outside the scope	Apr 20 2.1.1

5 Other European material

<i>Directive (EU) 2020/284</i>	VAT directive amendments requiring payment service providers to keep records from 1 January 2024	Apr 20 4.4.4
<i>Directive (EU) 2020/285</i>	Amendments to PVD and administrative cooperation regulation: simplified VAT rules for SME cross-border trading from 1 January 2025	Apr 20 4.4.3
ec.europa.eu/commission/presscorner/detail/en/speech_20_398	Speech by Commissioner on taxation objectives	Apr 20 4.4.2
ec.europa.eu/taxation_customs/sites/taxation/files/01-2020-executive-note-eu-vat_forum.pdf	EU VAT forum sub-group report on prevention and solution of VAT double taxation	Apr 20 4.4.1
<i>Council Regulation (EU) 2020/283</i>	Measure to strengthen administrative cooperation in order to combat VAT fraud effective 1 January 2024	Apr 20 4.4.5
https://ec.europa.eu/eusurvey/runner/VATPaymentDataSurvey	Survey to gather views from businesses in the payments industry	Apr 20 4.4.4

	on new Payment Service Provider rules	
https://ec.europa.eu/ireland/news/future-eu-uk-partnership-european-commission-publishes-draft-legal-text_en	EU and UK position papers on post-Brexit relationship	Apr 20 4.3.4
Queries to Poststelle@fa-h-no.niedersachsen.de	New rules in Germany on electronic publications	Apr 20 4.1.1
https://www.europol.europa.eu/newsroom/news/scammers-arrested-after-evading-%E2%82%AC72-million-in-tax	Report of EU action against organised fraud	Apr 20 4.4.6
www.europol.europa.eu/newsroom/news/network-defrauding-least-€5-million-dismantled-in-portugal	Report of EU action against organised fraud	Apr 20 4.4.6

6 Case law: House of Lords/Supreme Court

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Aria Technology Ltd v HMRC</i>	Letters, taken together, constituted a valid assessment	Apr 20 6.7.1
Court of Appeal: <i>Leisure, Independence, Friendship and Enablement Services Ltd v HMRC; The Learning Centre (Romford) Ltd v HMRC</i>	Appeal about exemption for welfare services on commercial basis dismissed	Apr 20 2.3.5

8 Case law: High Court/Upper Tribunal

High Court: <i>Bilta (UK) Ltd (in liquidation) and others v NatWest Markets plc and another company</i>	Liquidators had claim against bank that facilitated company's involvement in fraudulent trading	Apr 20 6.9.5
High Court: <i>Payroller Ltd and another v Little Panda Consultants Ltd and another</i>	Liquidator had claim against recipient of proceeds of VAT fraud	Apr 20 6.9.5
Upper Tribunal: <i>Infinity Distribution Ltd (in administration) v HMRC</i>	HMRC successfully appealed a decision to allow part of a MTIC appeal in relation to their decision that the transactions had not taken place	Apr 20 5.8.1
Upper Tribunal: <i>Marlow Rowing Club v HMRC</i>	Rowing club had a reasonable excuse for issuing a zero-rating certificate	Apr 20 3.3.1
Upper Tribunal: <i>Moulsdale v HMRC</i>	FTT decision on complex rules about disapplication of option to tax confirmed	Apr 20 3.2.1
Upper Tribunal: <i>News Corp UK and Ireland Ltd v HMRC</i>	Digital versions of newspapers were covered by Sch.8 Group 3 and were therefore zero-rated	Apr 20 2.4.1

Upper Tribunal: <i>R (oao Metropolitan International Schools Ltd) v HMRC</i>	Taxpayer denied judicial review of HMRC decision to revoke agreement on zero-rating of books included in courses	Apr 20 2.8.1
Upper Tribunal: <i>Snow Factor Ltd v HMRC</i>	Lift passes in snow dome were eligible for reduced rate of VAT	Apr 20 2.5.1
Upper Tribunal: <i>Volkswagen Financial Services (UK) Ltd v HMRC</i>	HP company could not benefit from both margin scheme and de-supply of sale of repossessed vehicles	Apr 20 2.10.1

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC07489): <i>Satish Chander Arora and another</i>	Time limit for DIY claims considered: claim refused	Apr 20 3.4.1
First-Tier Tribunal (TC07494): <i>Romima Ltd and others</i>	Vouchers for use in lap-dancing clubs did not qualify for exemption	Apr 20 2.3.2
First-Tier Tribunal (TC07497): <i>Donald Mackenzie Ltd</i>	Application to appeal out of time refused	Apr 20 6.8.4
First-Tier Tribunal (TC07498): <i>Dr Martin Osment (t/a Zippy Engineering Services)</i>	Supplies did not meet conditions for zero-rating of supplies to disabled persons	Apr 20 2.4.7
First-Tier Tribunal (TC07500): <i>Amer Nawaz</i>	Application to appeal out of time refused	Apr 20 6.8.4
First-Tier Tribunal (TC07504): <i>Liam Dunbar</i>	Time limit for DIY claims considered: claim allowed	Apr 20 3.4.1
First-Tier Tribunal (TC07505): <i>Dodadine Ltd</i>	Activity box for children was mixed supply with zero-rated element	Apr 20 2.8.2
First-Tier Tribunal (TC07506): <i>Eglas Ltd</i>	Default surcharge appeal allowed	Apr 20 6.8.1
First-Tier Tribunal (TC07509): <i>Premier Family Martial Arts LLP</i>	Kickboxing was not “ordinarily taught” in schools	Apr 20 2.3.4
First-Tier Tribunal (TC07513): <i>John Watson and another</i>	DIY claim refused for failure to comply with planning consent	Apr 20 3.4.2
First-Tier Tribunal (TC07514): <i>Melford Capital General Partner Ltd</i>	Member of VAT group was treated as actively managing subsidiaries and entitled to input tax deduction on overheads	Apr 20 5.1.1
First-Tier Tribunal (TC07515): <i>Christopher Kendrick</i>	Decision to register based on extrapolation from a few seizures of tobacco was flawed	Apr 20 6.2.1
First-Tier Tribunal (TC07517): <i>Tahsin Dagdelen</i>	Compulsory registration confirmed on basis of estimated turnover	Apr 20 6.2.2
First-Tier Tribunal (TC07520): <i>A & S Import and Export Trading Ltd</i>	Company did not have enough evidence to justify zero-rating of exports to China	Apr 20 4.3.6

First-Tier Tribunal (TC07521): <i>Brenda Crutchley</i>	Failure to register was careless rather than deliberate, but VAT assessment was upheld	Apr 20 6.7.3
First-Tier Tribunal (TC07523): <i>Wei Xian Peng and Qian Hong Peng</i>	Flaws in calculation logic led to substantial reduction in assessment	Apr 20 6.7.4
First-Tier Tribunal (TC07524): <i>Gareth Bertram</i>	Building work did not qualify for lower rate on conversion to HMO use except to limited extent	Apr 20 3.3.2
First-Tier Tribunal (TC07525): <i>Alternative Investment Strategies Ltd</i>	Two personal companies were capable of making and receiving supplies, but HMRC were justified in denying input tax for one of them	Apr 20 5.2.1
First-Tier Tribunal (TC07528): <i>Sital Khimji</i>	Assessment held to be significantly overstated	Apr 20 6.7.5
First-Tier Tribunal (TC07530): <i>Hong Jiang</i>	Default surcharge appeal dismissed	Apr 20 6.8.1
First-Tier Tribunal (TC07533): <i>Pyramid Distribution Ltd</i>	Missing trader appeal dismissed – software sales to Hong Kong	Apr 20 5.8.5
First-Tier Tribunal (TC07534): <i>Saghir Ahmed</i>	Deliberate conduct penalties confirmed	Apr 20 6.8.2
First-Tier Tribunal (TC07536): <i>Virgin Media Ltd and another</i>	Exemption not available for arrangements to handle payments by telecoms customers	Apr 20 2.3.3
First-Tier Tribunal (TC07537): <i>2 Strand Road Ltd</i>	Takeaway failed to displace “best judgement” assessment	Apr 20 6.7.2
First-Tier Tribunal (TC07541): <i>C F Booth Ltd</i>	Company could not appeal “deliberate conduct” penalty because FTT had found that the directors knew the returns were wrong	Apr 20 6.8.2
First-Tier Tribunal (TC07544): <i>Daniel Bussau</i>	Application to have HMRC barred from proceedings refused	Apr 20 6.8.5
First-Tier Tribunal (TC07548): <i>Udlaw Ltd</i>	Company had reasonable excuse for errors in terminal illness of owner	Apr 20 6.8.2
First-Tier Tribunal (TC07550): <i>Geoffrey Charles Jarvis</i>	Deliberate conduct penalties confirmed	Apr 20 6.8.2
First-Tier Tribunal (TC07553): <i>Simon and Joanne Cotton</i>	Time limit for DIY claims considered: claim allowed	Apr 20 3.4.1
First-Tier Tribunal (TC07557): <i>Archus Trading Ltd</i>	Company supplied exempt medical services to NHS Health Board, not taxable staff	Apr 20 2.9.1
First-Tier Tribunal (TC07558): <i>H Ripley & Co Ltd</i>	HMRC’s application to have appeal struck out as having no reasonable prospect of success refused	Apr 20 6.8.5
First-Tier Tribunal (TC07561): <i>David</i>	DIY claim refused for failure to	Apr 20 3.4.2

<i>Stewart</i>	comply with planning consent	
First-Tier Tribunal (TC07565): <i>The 3p Telephone Company Ltd</i>	Missing trader appeal dismissed – electronic communications services	Apr 20 5.8.4
First-Tier Tribunal (TC07566): <i>Ansar Ali</i>	Takeaway owner held to have been careless, not deliberately understating VAT	Apr 20 6.8.2
First-Tier Tribunal (TC07570): <i>Corte Dilitto UK Ltd</i>	Product was “confectionery” and was not “cake”	Apr 20 2.4.3
First-Tier Tribunal (TC07571): <i>Ronald Hull Junior Ltd</i>	HMRC’s assessments based on <i>Kittel</i> dismissed in relation to scrap metal dealer	Apr 20 5.8.3
First-Tier Tribunal (TC07574): <i>Logan Technical Resourcing Ltd</i>	Default surcharge appeal dismissed	Apr 20 6.8.1
First-Tier Tribunal (TC07575): <i>Ian Workman</i>	<i>Fleming</i> claim considered: principles decided, quantum to be agreed between the parties	Apr 20 6.4.1
First-Tier Tribunal (TC07578): <i>Medivet Group Ltd</i>	Default surcharge appeal allowed	Apr 20 6.8.1
First-Tier Tribunal (TC07579): <i>Gavin Franks and another</i>	DIY claim refused because planning consent had changed during course of project	Apr 20 3.4.2
First-Tier Tribunal (TC07581): <i>Mirencliff Ltd</i>	Default surcharge appeal allowed	Apr 20 6.8.1
First-Tier Tribunal (TC07585): <i>Brammer UK Ltd</i>	<i>Fleming</i> claim failed for lack of sufficient evidence to establish any amount of overpayment	Apr 20 6.4.1
First-Tier Tribunal (TC07592): <i>Miles Water Engineering Ltd</i>	Default surcharge appeal dismissed	Apr 20 6.8.1
First-Tier Tribunal (TC07598): <i>Mark Mitchell</i>	Admissibility and disclosure of documents in relation to appeal about personal liability notice	Apr 20 6.8.5
First-Tier Tribunal (TC07601): <i>M&M (Cambridge) LLP</i>	Missing trader appeal dismissed – high value cars exported to Thailand	Apr 20 5.8.2
First-Tier Tribunal (TC07602): <i>De Build Ltd</i>	Company not permitted to reinstate appeal against security requirement	Apr 20 6.8.5
First-Tier Tribunal (TC07614): <i>Neil Proffitt</i>	Time limit for DIY claims considered: claim allowed	Apr 20 3.4.1
First-Tier Tribunal (TC07619): <i>Paul Wedgbury and another</i>	Time limit for DIY claims considered: claim allowed	Apr 20 3.4.1
First-Tier Tribunal (TC07621): <i>Parul Keshavlal Malde</i>	Legal costs were not related to the registered business	Apr 20 5.6.1
First-Tier Tribunal (TC07636): <i>FW Services Ltd</i>	Unrealistic assessment cancelled on appeal as not to best judgement	Apr 20 6.7.6

First-Tier Tribunal (TC07638): <i>ROK Construction and Hire Ltd</i>	No evidence to support hardship application	Apr 20 6.8.5
First-Tier Tribunal (TC07642): <i>Barclays Services Corporation and others</i>	Disclosure directions in relation to appeal about refusal of VAT group registration	Apr 20 6.8.5
First-Tier Tribunal (TC07643): <i>RPS Health in Business Ltd and other</i>	Company's supplies relating to Occupational Health were mainly exempt, as HMRC had ruled	Apr 20 2.8.3
First-Tier Tribunal (TC07644): <i>Morgan James Ltd and Exeter Drinks Ltd</i>	Appeal about Alcohol Wholesaler Registration Scheme	Apr 20 6.9.9

10 Other material

<i>ATT Press release 13 March 2020</i>	ATT recommends review of VAT rules for food after Brexit	Apr 20 2.4.4
<i>CIOT Press Release 11 March 2020</i>	CIOT welcomes Budget confirmation of 'postponed accounting' for import VAT	Apr 20 4.3.3
<i>CIOT Press Release 13 March 2020</i>	CIOT welcomes announcement of MTD review	Apr 20 6.6.4
<i>Taxation, 23 January 2020</i>	Article about <i>NewsCorp UK</i> decision on zero-rating of digital newspapers	Apr 20 2.4.1
<i>Taxation, 30 January 2020</i>	Student article about TOGC rules	Apr 20 2.12.2
<i>Taxation, 6 February 2020</i>	Article about retrospective requests by taxpayers	Apr 20 6.2.4
<i>Taxation, 19 February 2020</i>	Survey of readers to assess introduction of MTD for VAT	Apr 20 6.6.3
<i>Taxation, 19 March 2020</i>	Article about TC07515 <i>Christopher Kendrick</i>	Apr 20 6.2.1
<i>Taxation, 20 February 2020</i>	Article about FTT decision in <i>RSR Sports Ltd</i>	Apr 20 2.3.6
<i>Taxation, 27 February 2020</i>	Article about new rules for chain transactions	Apr 20 4.3.1
<i>Taxation, 27 February 2020</i>	Article about new call-off stock rules	Apr 20 4.3.2
<i>Taxation, 27 February 2020</i>	Article about distinction between deliberate and careless conduct for penalties	Apr 20 6.8.3
<i>Taxation, 5 March 2020</i>	Article about TC07571 <i>Ronald Hull Junior Ltd</i>	Apr 20 5.8.3
<i>Taxation, 12 March 2020</i>	Article about importation of yachts and jets via Isle of Man	Apr 20 4.3.7
<i>Taxation, 19 March 2020</i>	Article about TC07528 <i>Khimji</i>	Apr 20 6.7.5
<i>Taxation, 19 March 2020</i>	Review of Budget measures	Apr 20 6.9.3

www.tax.org.uk/media-centre/press-releases/press-release-survey-results-contradict-government-claims-realising	CIOT/ATT review of the introduction of MTD for VAT	Apr 20 6.6.3
www.tax.org.uk/media-centre/press-releases/press-release-tax-institute-welcomes-delay-making-tax-digital-phase-two	Extended deadline for introduction of digital links for MTD for VAT	Apr 20 6.6.2

11 Lectures

2.1 Scope of VAT

Secondments	2.1.1	Apr 20
-------------	-------	--------

2.2 Disbursements

2.3 Exemptions

Finance	2.3.2 – 3	Apr 20
Private Tuition	2.3.4	Apr 20
Welfare	2.3.5	Apr 20

2.4 Zero-rating

Zero-rating	2.4.1 – 8	Apr 20
-------------	-----------	--------

2.5 Lower rating

Transport or Admission	2.5.1	Apr 20
------------------------	-------	--------

2.6 Computational matters

2.7 Discounts, rebates and gifts

2.8 Compound and multiple supplies

Compound and Multiple	2.8.1 – 2	Apr 20
-----------------------	-----------	--------

2.9 Agency

Supply of Staff	2.9.1	Apr 20
-----------------	-------	--------

2.10 Second-hand schemes

Second-hand Goods	2.10.1	Apr 20
-------------------	--------	--------

2.11 Charities

2.12 Other supply problems

Vouchers	2.12.3	Apr 20
----------	--------	--------

3.1 Exemption for land

3.2 Option to tax

Option to Tax Problem	3.2.1	Apr 20
-----------------------	-------	--------

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

Zero-Rating Certificate Penalty	3.3.1	Apr 20
Residential Conversions	3.3.2 – 3	Apr 20
DIY Claims	3.4.1	Apr 20

3.5 Other land problems

4.2 International services

Quick Fixes	4.3.1 – 2	Apr 20
-------------	-----------	--------

4.3 International goods

International Supplies of Goods - General	4.3.3 – 6	Apr 20
---	-----------	--------

4.4 European rules

EU Round-Up	4.4.1 – 6	Apr 20
-------------	-----------	--------

4.5 8th and 13th Directive claims

5.1 Economic activity

Investment or Economic Activity	5.1.1	Apr 20
---------------------------------	-------	--------

5.2 Who receives the supply?

Holding Company and Subsidiary	5.2.1	Apr 20
--------------------------------	-------	--------

5.3 Partial exemption

5.4 Cars

5.6 Non-business use of supplies

Legal Fees	5.6.1	Apr 20
------------	-------	--------

5.7 Bad debt relief

5.8 Other input tax problems

Missing Traders	5.8.1 – 5	Apr 20
-----------------	-----------	--------

6.1 Group registration

6.2 Other registration issues

Registration Dispute	6.2.1	Apr 20
----------------------	-------	--------

6.3 Returns and payments

6.4 Repayment claims

6.5 Timing issues

6.6 Records

Making Tax Digital	6.6.1 – 4	Apr 20
--------------------	-----------	--------

6.7 Assessments

Assessments	6.7.1 – 6	Apr 20
-------------	-----------	--------

6.8 Penalties and appeals

Default Surcharge	6.8.1	Apr 20
Penalties	6.8.2 – 3	Apr 20
Procedure	6.8.4 – 5	Apr 20

6.9 Other administration

Admin Round-Up	6.9.2 – 5	Apr 20
Coronavirus Round-Up	6.3.1, 6.9.1	Apr 20