

VAT UPDATE 2019/20

INDEX

**Covering quarterly updates
April, July and October 2019 and
January 2020**

VAT Update January 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	12
4 Case law: Court of Justice of the European Union	12
5 Other European material.....	13
6 Case law: House of Lords/Supreme Court.....	16
7 Case law: Court of Appeal/Court of Session	18
8 Case law: High Court/Upper Tribunal	18
9 Case law: VAT Tribunal/First Tier Tribunal	18
10 Other material	20
11. Lectures	31

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>CC/FS1a</i>	Updated factsheet <i>General information about compliance checks</i>	Jan 20 6.9.2
<i>CC/FS1b</i>	Updated factsheet <i>General information about checks by campaigns and projects</i>	Jan 20 6.9.2
<i>CC/FS1c</i>	<i>Compliance checks into certain large and complex businesses</i>	Jan 20 6.9.2
<i>CC/FS7a</i>	Updated factsheet <i>Penalties for inaccuracies in returns and documents</i>	Oct 19 6.9.3
<i>CC/FS7c</i>	Updated factsheet <i>Penalties for careless inaccuracies relating to tax avoidance</i>	Jan 20 6.9.2
<i>CH82465</i>	Updated Compliance Manual on reductions in penalties for quality of disclosure	Jan 20 6.8.3
HMRC Toolkit: <i>VAT Input Tax (2019)</i>	Updated toolkit on input tax	Oct 19 5.8.7

HMRC Toolkit: <i>VAT Output Tax (2019)</i>	Updated “Toolkit” for agents to check their clients’ systems	Oct 19 2.12.3
HMRC Toolkit: <i>VAT Partial Exemption (2019)</i>	Updated partial exemption toolkit for tax agents to check their clients’ systems	Oct 19 5.3.4
<i>Notice 101</i>	Updated Notice <i>Deferring duty, VAT and other charges</i>	Jul 19 4.3.4
<i>Notice 317</i>	Updated Notice <i>Imports by charities free of duty and VAT</i>	Jul 19 4.3.4
<i>Notice 340</i>	Updated Notice <i>Importing scientific instruments free of duty and VAT</i>	Jul 19 4.3.4
<i>Notice 366</i>	Updated Notice <i>Importing biological and chemical substances for research free of duty and VAT</i>	Apr 19 4.3.4
<i>Notice 371</i>	Updated Notice <i>Importing goods for disabled people free of duty and VAT</i>	Apr 19 4.3.4
<i>Notice 372</i>	Updated Notice <i>Importing commercial samples free of duty and VAT</i>	Apr 19 4.3.4
<i>Notice 374</i>	Updated Notice <i>Importing goods for test free of duty and VAT</i>	Oct 19 4.3.2
<i>Notice 700</i>	Updated <i>General VAT Guide</i>	Apr 19 2.12.2
<i>Notice 700</i>	Changes to rules on price adjustments and credit notes in reg.38 SI 1995/2518	Oct 19 2.7.1
<i>Notice 700/1</i>	Updated Notice <i>Who should register for VAT</i>	Apr 19 6.2.5
<i>Notice 700/1</i>	Update to Notice <i>Who should register for VAT</i>	Jul 19 6.2.4
<i>Notice 700/1</i>	Update on provisional registration of EU traders who will need a UK VRN after Brexit	Jan 20 6.2.3
<i>Notice 700/1 and 700/11</i>	Budget supplement to Notice	Jul 19 6.2.4
<i>Notice 700/1</i>	Procedure for provisional registration of EU businesses that might need to be registered on 1 November after Brexit	Oct 19 6.2.2
<i>Notice 700/2</i>	Updated Notice <i>Group and divisional registration</i> , covering in particular s.43(2A) charge and Skandia	Apr 19 6.1.1
<i>Notice 700/2</i>	Updated Notice <i>Group and divisional registration</i>	Jan 20 6.1.3
<i>Notice 700/22</i>	Updated Notice <i>Making Tax Digital for VAT</i>	Apr 19 6.6.3

<i>Notice 700/22</i>	Updated their Notice <i>Making tax digital for VAT</i>	Jul 19 6.6.2
<i>Notice 700/22</i>	Updated Notice <i>Making tax digital for VAT</i>	Jan 20 6.6.2
<i>Notice 700/50</i>	New address for sending default surcharge appeals to	Oct 19 6.8.1
<i>Notice 700/57</i>	Updated Notice summarising agreements with trade bodies	Apr 19 6.9.4
<i>Notice 701/1</i>	Updated Notice <i>How VAT affects charities</i>	Apr 19 2.11.1
<i>Notice 701/1</i>	Updated Notice <i>How VAT affects charities</i>	Jul 19 2.11.1
<i>Notice 701/7</i>	Updated Notice <i>VAT reliefs for disabled and older people</i>	Apr 19 2.4.6
<i>Notice 701/7</i>	Updated Notice <i>VAT reliefs for disabled and older people</i> to cover restoration of “lost space”	Oct 19 3.3.4
<i>Notice 701/30</i>	Updated Notice <i>Education and vocational training</i> for changes to eligible bodies	Oct 19 2.3.3
<i>Notice 701/36</i>	Updated Notice <i>Insurance</i>	Apr 19 2.3.1
<i>Notice 701/41</i>	Updated Notice <i>Sponsorship</i>	Apr 19 2.12.3
<i>Notice 701/41</i>	Updated Notice <i>Sponsorship</i>	Jul 19 2.1.4
<i>Notice 701/49</i>	Updated Notice <i>Finance</i>	Apr 19 2.3.1
<i>Notice 702</i>	Updated Notice <i>VAT on imports</i>	Jan 20 4.3.14
<i>Notice 708</i>	Updated Notice <i>VAT on buildings and construction</i>	Oct 19 3.3.3
<i>Notice 708</i>	Updated Notice <i>VAT on buildings and construction</i>	Jan 20 3.3.5
<i>Notice 708/6</i>	Changes to lower-rating of installation of energy saving materials	Oct 19 2.5.1
<i>Notice 709/3</i>	Updated Notice <i>Hotels and holiday accommodation</i>	Apr 19 3.1.4
<i>Notice 709/5</i>	Updated Notice <i>Tour operators margin scheme</i>	Apr 19 2.9.3
<i>Notice 709/5</i>	Correction to TOMS Notice in respect of retained deposits where charging point not reached	Oct 19 2.9.1
<i>Notice 723A</i>	Updated Notice <i>Refunds of VAT paid in the EU for businesses established elsewhere</i>	Apr 19 4.5.1

<i>Notice 733</i>	Updated Notice <i>VAT flat-rate scheme for small businesses</i>	Apr 19 6.3.3
<i>Notice 735</i>	New regulation imposing a domestic reverse charge on businesses trading in renewable energy certificates	Jul 19 2.12.1
<i>Notice 735</i>	Updated Notice <i>VAT domestic reverse charge procedure</i>	Jan 20 2.12.2
<i>Notice 741A</i>	Updated Notice <i>Place of supply of services</i>	Apr 19 4.2.2
<i>Notice 742A</i>	Updated Notice <i>Opting to tax land and buildings</i>	Jul 19 3.2.1
<i>Notice 749</i>	Updated Notice <i>Local authorities and similar bodies</i>	Apr 19 5.8.4
<i>Notice 760</i>	Updated Notice <i>Customs freight simplified procedures</i>	Jan 20 4.3.14
<i>Notice 1002</i>	Updated Notice <i>Adapted motor vehicles for disabled people and charities</i>	Apr 19 2.4.6
<i>Notice 1003</i>	New Notice Import VAT on parcels you sell to UK buyers	Apr 19 4.
<i>Notice 3001</i>	Updated Notice <i>Customs special procedures for the Union Customs Code</i>	Jul 19 4.3.4
<i>Notice 1001</i>	Updated their Notice <i>VAT refund scheme for qualifying charities with additional detail refund scheme</i>	Oct 19 2.11.1
<i>Notice 3001</i>	Updated Notice <i>Customs special procedures for the Union Customs Code</i>	Oct 19 4.3.2
<i>Notice 3001</i>	Updated Notice <i>Customs special procedures for the Union Customs Code</i>	Jan 20 4.3.14
<i>PE51500 – PE51600</i>	Partial exemption manual has been updated: new term “Partial Exemption Senior Officer” (PESO)	Jan 20 5.3.2
<i>R&C Brief 12/2018</i>	Extended deadline for providing certificates of status for 2017/18 13th Directive claims	Jul 19 4.5.2
<i>R&C Brief 1/2019</i>	New policy on Personal Contract Purchases	Apr 19 2.12.2
<i>R&C Brief 2/2019</i>	HMRC clarify policy on non-owners acting as importers of record: they cannot claim import VAT as input tax	Jul 19 5.2.1
<i>R&C Brief 3/2019</i>	Policy on zero-rating ambulances	Jul 19 2.4.2

	following Jigsaw case	
<i>R&C Brief 4/2019</i>	New regulation imposing a domestic reverse charge on businesses trading in renewable energy certificates	Jul 19 2.12.1
<i>R&C Brief 5/2019</i>	Brief to explain changes to eligible education bodies	Oct 19 2.3.3
<i>R&C Brief 6/2019</i>	Changes to rules on price adjustments and credit notes in reg.38 SI 1995/2518	Oct 19 2.7.1
<i>R&C Brief 7/2019</i>	Updated Notice <i>VAT reliefs for disabled and older people</i> to cover restoration of “lost space”	Oct 19 3.3.4
<i>R&C Brief 8/2019</i>	Cost sharing exemption to be retained for groups set up by social housing associations	Oct 19 2.3.7
<i>R&C Brief 9/2019</i>	Correction to TOMS Notice in respect of retained deposits where charging point not reached	Oct 19 2.9.1
<i>R&C Brief 10/2019</i>	Domestic Reverse Charge postponed for a year	Oct 19 3.3.1
<i>VATAC7000 – VATAC7400</i>	Updated HMRC accounting manual on use of monthly return periods	Jan 20 6.3.1
<i>VGROUPS02400</i>	HMRC manuals updated to reflect changes to rules on group registration	Jan 20 6.1.2
<i>www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal</i>	Reminder that traders will need a UK EORI number beginning with ‘GB’	Jul 19 4.3.3
<i>www.gov.uk/government/publications/criminal-investigation</i>	Updated document setting out the extent of HMRC criminal investigation and surveillance powers	Jul 19 6.9.2
<i>www.gov.uk/government/publications/direction-under-regulation-22-of-the-delivery-of-tax-information-through-software-ancillary-metadata-regulations-2019-si-2019360</i>	Information on HMRC website about MTD	Jul 19 6.6.1
<i>www.gov.uk/government/publications/making-tax-digital</i>	Information on HMRC website about MTD	Jul 19 6.6.1
<i>www.gov.uk/government/publications/making-tax-digital-how-vat-businesses-and-other-vat-entities-can-get-ready</i>	Updated guidance on Making Tax Digital for VAT	Jul 19 6.6.1
<i>www.gov.uk/government/publications/statutory-instruments-relating-to-eu-exit</i>	Statutory instruments on dedicated web page for no-deal Brexit legislation	Jul 19 4.3.3
<i>www.gov.uk/government/publications/</i>	Guidance for stakeholders on VAT	Jul 19 4.2.3

vat-for-businesses-if-theres-no-brexit-deal/vat-for-businesses-if-theres-no-brexit-deal#place-of-supply-rules-for-UK-businesses-supplying-services-into-the-EU	rules for providing services to any country in the EU, Iceland, Liechtenstein, Norway or Switzerland	
www.gov.uk/government/statistics/measuring-tax-gaps	Tax gap statistics for 2017/18	Jul 19 6.9.1
www.gov.uk/guidance/check-when-a-business-must-follow-the-rules-for-making-tax-digital-for-vat	Users of VAT ‘GIANT’ online service deferred for MTD to 1 October	Jul 19 6.6.1
www.gov.uk/guidance/grants-for-businesses-that-complete-customs-declarations	Businesses could apply for grants to help fund training and IT to cope with Brexit changes	Jul 19 4.3.2
www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step	Step-by-step guide to preparing to join MTD	Jul 19 6.6.1
www.gov.uk/guidance/providing-services-to-any-country-in-the-eu-iceland-liechtenstein-norway-or-switzerland-after-eu-exit	Guidance for stakeholders on providing services to any country in the EU, Iceland, Liechtenstein, Norway or Switzerland	Jul 19 4.2.3
www.gov.uk/guidance/vat-domestic-reverse-charge-for-building-and-construction-services	Guidance notes on Domestic Reverse Charge on construction services	Jul 19 3.3.2
www.gov.uk/guidance/vat-it-system-rules-and-processes-if-the-uk-leaves-the-eu-without-a-deal#using-the-uks-vat-mini-one-stop-shop	Information about using MOSS before and after Brexit	Jul 19 4.1.1
www.gov.uk/government/consultations/draft-legislation-the-value-added-tax-refund-of-tax-order-2019	Consultation on new bodies to be added to list entitled to recovery of VAT under VATA 1994 s.33E	Jan 20 5.8.3
www.gov.uk/government/consultations/draft-legislation-the-value-added-tax-drugs-and-medicines-order-2019	Consultation on zero-rating of dispensing of medicines after Brexit	Jan 20 2.4.1
www.gov.uk/government/news/hmrc-accelerates-95000-firms-onto-simplified-import-procedures	Auto-enrolment of businesses into Transitional Simplified Procedures in case of no-deal Brexit	Jan 20 4.3.12
www.gov.uk/government/news/treasury-publishes-isle-of-man-vat-review	Review of Isle of Man treatment of imported aircraft and yachts	Jan 20 4.3.16
www.gov.uk/government/publications/changes-to-vat-for-intra-eu-chain-transactions-and-zero-rated-goods?utm_source=fe0e36c1-47ee-4634-acf2-813838a07785&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate	HMRC guidance note about “quick fixes”	Jan 20 4.3.1

www.gov.uk/government/publications/hmrc-impact-assessment-for-the-movement-of-goods-if-the-uk-leaves-the-eu-without-a-deal	Impact assessment for movement of goods in a no-deal Brexit	Jan 20 4.3.13
www.gov.uk/government/publications/new-protocol-on-ireland-northern-ireland-and-political-declaration	Announcement of revised Brexit deal	Jan 20 4.3.7
www.gov.uk/government/publications/no-deal-readiness-report	No-deal readiness report published	Jan 20 4.3.6
www.gov.uk/government/publications/securing-the-tax-base-affirming-the-legislative-framework-for-hmrc-to-use-automated-processes	Measure to give legal validity to automated processes for issuing assessment and penalty notices	Jan 20 6.9.6
www.gov.uk/government/publications/securities-in-respect-of-vat-at-risk	Updated factsheet SS/FS2a: Securities in respect of VAT at risk	Jan 20 6.9.7
www.gov.uk/government/publications/statutory-instruments-relating-to-eu-exit	Updates to website containing legislation relating to Brexit	Jan 20 4.3.10
www.gov.uk/government/publications/tax-on-cryptoassets	Published guidance on CGT, CT, IT, NICs, stamp duty, SDRT and VAT on cryptoassets such as Bitcoin	Jan 20 2.12.3
www.gov.uk/guidance/changes-to-the-vat-moss-rate-for-other-countries	Slovenia change to VAT rate on electronic supplies	Jan 20 4.1.2
www.gov.uk/guidance/claim-vat-refunds-after-brexit-if-youre-an-eu-business	Guidance on EU businesses claiming UK VAT after Brexit	Jan 20 4.5.1
www.gov.uk/guidance/extension-to-implementation-date-of-the-change-in-approach-on-indirect-representation-for-some-customs-authorisations-holders-cip15	Extension of deadline to 31 January 2020 for changes to procedures on declarations to special procedures	Jan 20 4.3.9
www.gov.uk/guidance/trading-with-the-uk-as-an-eu-business-after-brexit	Guidance for EU businesses trading with the UK after Brexit	Jan 20 4.3.11
www.gov.uk/guidance/vat-moss-exchange-rates-for-2019	Exchange rates for MOSS returns	Jan 20 4.1.1
www.gov.uk/topic/business-tax/import-export	Guidance for UK businesses trading with the EU after Brexit	Jan 20 4.3.11

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
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

SI 2019/43	<i>Value Added Tax (Finance) (EU Exit) Order 2019</i>	Apr 19 2.3.2
SI 2019/73	<i>The Value Added Tax (Tour Operators) (Amendment) (EU Exit) Regulations 2019</i>	Apr 19 2.9.2
SI 2019/175	<i>The Value Added Tax (Input Tax) (Specified Supplies) (EU Exit) Regulations 2019</i>	Apr 19 4.2.3
SI 2019/404	<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
SI 2019/408	<i>Value Added Tax (Input Tax) (Specified Supplies) (EU Exit) (No 2) Regulations 2019</i>	Apr 19 4.2.3
SI 2019/819	<i>Taxation (Cross-border Trade) Act 2018 (Appointed Day No 5 and Miscellaneous Commencements) (EU Exit) Regulations 2019</i>	Jul 19 4.3.5
SI 2019/892	Regulations introducing Domestic Reverse Charge on construction services	Jul 19 3.3.1
SI 2019/921	<i>Finance Act 2009, Sections 101 and 102 (Avoidance: Penalties) (Appointed Day) Order 2019</i>	Jul 19 6.9.5
SI 2019/958	Reduced rate for installation of energy-saving materials restricted from 1 October 2019	Jul 19 2.5.1
SI 2019/1014	<i>Value Added Tax (Finance) (EU Exit) (Revocation) Order 2019</i> revokes SI 2019/43	Jul 19 2.3.1
SI 2019/1015	New regulation imposing a domestic reverse charge on businesses trading in renewable energy certificates	Jul 19 2.12.1
SI 2019/1048	Regulations restricting VAT-effective credit notes from 1 September 2019	Jul 19 2.7.1
SI 2019/1214	<i>The Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019</i>	Oct 19 4.3.1
SI 2019/1221	<i>The Data-gathering Powers (Relevant Data) (Amendment) (EU Exit) Regulations 2019</i>	Oct 19 4.3.1
SI 2019/1240	Domestic Reverse Charge postponed for a year	Oct 19 3.3.1

<i>SI 2019/2015</i>	<i>The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019</i>	Oct 19 4.3.1
<i>SI 2019/1307</i>	SI enabling Treasury to make changes to customs law by issuing public notices (later revoked)	Jan 20 4.3.8
<i>SI 2019/1346</i>	<i>The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No 2) Regulations 2019</i> rules for Brexit	Jan 20 4.3.15
<i>SI 2019/1348</i>	1 November 2019 is appointed day for changes to rules on eligibility for group registration	Jan 20 6.1.1
<i>SI 2019/1380</i>	Revocation of SI enabling Treasury to make changes to customs law by issuing public notices	Jan 20 4.3.8
<i>SI 2019/1507</i>	Regulations for quick fixes	Jan 20 4.3.1
<i>SI 2019/1509</i>	Regulations for quick fixes	Jan 20 4.3.1
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/855571/Draft_legislation_for_call-off_stock_arrangements.pdf	Draft legislation for “quick fix” on call-off stock	Jan 20 4.3.1
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/call-for-evidence-simplification-of-partial-exemption-and-the-capital-goods-scheme	Call for evidence on possible reform of partial exemption and Capital Goods Scheme	Oct 19 5.3.1
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/businesses-are-being-urged-to-register-for-making-tax-digital-before-august	Report on registrations for MTD	Oct 19 6.6.1
www.gov.uk/government/news/chancellor-accelerates-brexit-preparations-for-businesses	Automatic issue of EORI numbers	Oct 19 4.3.1
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/agent-update-issue-73	Article about operation of Domestic Reverse Charge	Oct 19 3.3.1
www.gov.uk/government/publications/changes-to-protect-tax-in-insolvency-cases	Policy paper concerning protection of tax in insolvency cases	Oct 19 6.9.6
www.gov.uk/government/publications/employer-bulletin-august-2019	Article about operation of Domestic Reverse Charge	Oct 19 3.3.1
www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2018-to-2019	HMRC’s annual report for 2018/19	Oct 19 6.9.1
www.gov.uk/government/publications/hmrc-impact-assessment-for-the-vat-treatment-of-low-value-parcels	Guidance on how to account for import VAT if the UK leaves the EU with no deal	Apr 19 4.3.2
www.gov.uk/government/publications/hmrc-impact-assessment-for-the-movement-of-goods-if-the-uk-leaves-the-eu-without-a-deal	Updated impact assessment for the movement of goods following Brexit	Apr 19 4.3.2
www.gov.uk/government/publications/hmrc-impact-assessment-for-vat-and-services-if-the-uk-leaves-the-eu-without-a-deal	Updated impact assessment for international services following Brexit	Apr 19 4.3.2
www.gov.uk/government/publications/hmrc-your-guide-to-making-a-disclosure	Updated guide to making a voluntary disclosure	Apr 19 6..6.1
www.gov.uk/government/publications/making-tax-digital	Q&A document containing MTD “mythbusters”	Apr 19 6.6.2
www.gov.uk/government/publications/making-tax-digital-how-vat-businesses-and-other-vat-entities-can-get-ready	Updates to guidance in relation to MTD pilot	Apr 19 6.6.2
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/government/publications/statutory-instruments-relating-to-eu-exit	Dedicated web page for information on “no deal”	Apr 19 4.3.3
www.gov.uk/government/publications/statutory-instruments-relating-to-eu-exit	More no-deal Brexit statutory instruments	Oct 19 4.3.1
www.gov.uk/government/publications/understanding-digital-tech-businesses	Findings of a survey of “technology sector businesses” to find out attitudes to tax compliance	Oct 19 6.9.5
www.gov.uk/government/publications/vat-changes-to-the-reduced-rate-for-energy-saving-materials-2019	Changes to lower-rating of installation of energy saving materials	Oct 19 2.5.1
www.gov.uk/guidance/carry-out-checks-and-keep-records-if-youre-approved-for-fhdds	New guides on the rules for fulfilment houses storing non-EU sellers’ goods	Apr 19 6.9.7
www.gov.uk/guidance/changes-to-the-vat-moss-rate-for-other-countries	Belgium, Portugal and Sweden: reduced rate of 6% on e-publications	Oct 19 4.1.3
www.gov.uk/guidance/change-your-details-or-cancel-your-registration-for-fhdds	New guides on the rules for fulfilment houses storing non-EU sellers’ goods	Apr 19 6.9.7
www.gov.uk/guidance/check-when-a-business-must-follow-the-rules-for-making-tax-digital-for-vat	Guide to help people check when businesses must join MTD	Apr 19 6.6.2
www.gov.uk/guidance/check-when-a-business-must-follow-the-rules-for-making-tax-digital-for-vat	Timetable for mandatory MTD updated	Oct 19 6.6.1
www.gov.uk/guidance/export-declarations-and-the-national-export-system-export-procedures	Detailed guidance about using the National Export System	Apr 19 4.3.2
www.gov.uk/guidance/fulfilment-house-due-diligence-scheme	New guides on the rules for fulfilment houses storing non-EU sellers’ goods	Apr 19 6.9.7
www.gov.uk/guidance/making-tax-digital-for-vat	Guide to help people check when businesses must join MTD	Apr 19 6.6.2
www.gov.uk/guidance/making-tax-digital-for-vat	Guide to MTD updated	Oct 19 6.6.1
www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step	Re-worked agents’ guide to the MTD pilot	Apr 19 6.6.2
www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step	Guide for agents on MTD updated	Oct 19 6.6.1
www.gov.uk/guidance/register-and-use-the-vat-mini-one-stop-shop	Updated online guide to MOSS for post-Brexit situation	Oct 19 4.1.1
www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr	Updated online guide to ADR	Apr 19 6.9.3

www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr	Updated guide to ADR	Oct 19 6.9.2
www.gov.uk/guidance/trading-with-the-uk-as-an-eu-business-after-brexit	Updated Brexit guides for non-UK established traders	Oct 19 4.3.1
www.gov.uk/guidance/use-software-to-submit-your-vat-returns	HMRC timeline for introduction of MTD	Apr 19 6.6.2
www.gov.uk/guidance/vat-domestic-reverse-charge-for-building-and-construction-services	Domestic Reverse Charge postponed for a year	Oct 19 3.3.1
www.gov.uk/guidance/vat-it-system-changes-for-businesses-outside-the-uk-if-the-uk-leaves-the-eu-with-no-deal	New guidance on the VAT IT system for businesses established outside the UK in the event of “no deal”	Apr 19 4.1.2
www.gov.uk/guidance/vat-moss-exchange-rates-for-2019	MOSS exchange rates for quarters ending June 2019	Oct 19 4.1.2
www.gov.uk/topic/business-tax/import-export	Updated Brexit guides for traders	Oct 19 4.3.1
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
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

3 Other UK official material

<i>No reference</i>	Queen’s Speech contained no significant tax proposals	Jan 20 6.9.1
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
<i>HMRC Release 14 May 2019</i>	Sentencing of fraudster	Jul 19 6.9.3
<i>HMRC Release 15 April 2019</i>	Sentencing of fraudster	Jul 19 6.9.3
<i>HMRC Release 24 May 2019</i>	Sentencing of fraudster	Jul 19 6.9.3

<i>HMRC Release 3 April 2019</i>	Sentencing of fraudster	Jul 19 6.9.3
<i>HMRC Release 9 April 2019</i>	Sentencing of fraudster	Jul 19 6.9.3
https://courtnewsuk.co.uk/bootleggers-jailed-for-120million-vat-fraud/	Prosecution of missing trader fraud	Oct 19 6.9.4
https://tinyurl.com/y2luba5m	Brexit information campaign	Oct 19 4.3.1

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-42/18): <i>Finanzamt Trier v Cardpoint GmbH</i>	Subcontracted operation of ATMs was not exempt as a financial service	Jul 19 2.3.2
CJEU (A-G) (Case C-692/17): <i>Paulo Nascimento Consulting – News Mediação Imobiliária Lda v Autoridade Tributária e Aduaneira</i>	Assignment of interest in property seized in satisfaction of debt was potentially liable to VAT as transfer of property, not exempt as transfer of debt	Jul 19 4.4.2
CJEU (Case C-1/18): “ <i>Oribalt Rīga</i> ” <i>SIA v Valsts ieņēmumu dienests</i>	Rules on customs valuation considered	Jul 19 4.4.6
CJEU (Case C-10/19): <i>Wilo Salmson France SAS v Agenția Națională by Administrare Fiscală - Direcția Generală Regională a Finanțelor Publice București and Agenția Națională by Administrare Fiscală - Direcția Generală Regională a Finanțelor Publice București - Administrația Fiscală pentru Contribuabili Nerezidenți</i>	Reference about cross-border refund claim did not meet conditions for CJEU to give an answer	Oct 19 4.4.4
CJEU (Case C-127/18): <i>A-PACK CZ sro v Odvolací finanční ředitelství</i>	Czech restrictions on bad debt relief went beyond the derogation permitted by art.90 PVD	Jul 19 5.7.1
CJEU (Case C-133/18): <i>Sea Chefs Cruise Services GmbH v Minister of Action and Public Accounts</i>	Missing one month deadline for responding to queries did not invalidate a cross-border refund claim	Jul 19 4.5.1
CJEU (Case C-145/18): <i>Regards Photographiques SARL v Ministre de l’Action et des Comptes publics</i>	Restrictions on lower rate to sub-category of Annex III permitted as long as capable of objective certainty	Jan 20 2.5.1
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-185/18): <i>Oro Efectivo SL v Bizkaia Foral Diputación</i>	Separate tax on transactions in second hand metals was not similar to VAT	Jul 19 4.4.7
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-214/18): <i>HW v PSM 'K' and Aleksandra Treder</i>	Poland was entitled to change status of court enforcement officers to taxable without allowing an increase	Jul 19 4.4.3

	in statutory fees to reflect VAT	
CJEU (Case C-224/18): <i>Budimex SA v Minister Finansow</i>	Services were supplied when the contract was satisfied, not merely when the services were physically performed	Jul 19 6.5.1
CJEU (Case C-225/18): <i>Grupa Lotos SA v Minister Finansow</i>	Change in input tax block infringed standstill clause, but trader probably didn't qualify even before the block was extended	Jul 19 4.4.4
CJEU (Case C-235/18): <i>Vega International Car Transport and Logistic-Trading GmbH v Dyrektor Izby Skarbowej w Warszawie</i>	Fuel card arrangement did not allow Austrian holding company to claim for VAT incurred by subsidiary in Poland	Jul 19 4.3.1
CJEU (Case C-242/18): <i>UniCredit Leasing v Direktor na Direktsia "Obzhalvane i danachno-osiguritelna praktika" – Sofia pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	Reduction of output tax on non-payment of consideration was a fundamental right under PVD art.90, not something Member State could derogate from	Jan 20 5.7.1
CJEU (Case C-26/18): <i>Federal Express Corporation Deutsche Niederlassung v Hauptzollamt Frankfurt am Main</i>	Breaches of customs procedures in Germany did not create chargeable event for import VAT where there was no dispute about the facts	Jan 20 4.3.2
CJEU (Case C-265/18): <i>Valstybinė mokesčių inspekcija prays Lietuvos Respublikos finansų ministerijos v Akvilė Jarmuškienė</i>	Sale of land with building had to be treated as a single transaction for small business exemption: all taxable as total was over the limit	Jul 19 6.2.3
CJEU (Case C-273/18): <i>SIA 'Kuršu zeme' v Valsts ieņēmumu dienests</i>	Latvian disallowance of input tax was not in accordance with PVD if no fraud had been detected	Oct 19 5.8.1
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-291/18): <i>Grup Servicii Petroliere SA v Agenția Națională of Administrare Fiscală - Direcția Generală de Soluționare a Contestațiilor, Agenția Națională from Administrare Fiscală - Direcția Generală from Administrare to Marilor Contribuabili</i>	Oil rigs were not "vessels used for navigation on the high seas"	Jul 19 4.4.5
CJEU (Case C-295/17): <i>MEO – Serviços de Comunicações e Multimédia v Autoridade Tributária e Aduaneira</i>	Full charge invoiced after cancellation of service was VATable consideration, not compensation	Jul 19 2.1.1

CJEU (Case C-316/18): <i>HMRC v Chancellor, Master and Scholars of the University of Cambridge</i>	Costs of managing endowment fund were not overheads of the whole of a charity's activities	Oct 19 5.1.1
CJEU (Case C-329/18): <i>Valsts ieņēmumu dienests v 'Altic' SIA</i>	Latvia was wrong to disallow input tax claim on food on basis of breaches of food regulations alone: had to be evidence of knowledge of VAT fraud	Jan 20 5.8.1
CJEU (Case C-388/18): <i>Finanzamt A v B</i>	Margin scheme trader has to include all turnover, not just margin, in determining registration liability	Oct 19 2.10.1
CJEU (Case C-4/18): <i>Michael Winterhoff, acting as liquidator of DIREKTextpress Holding AG v Finanzamt Ulm</i>	Companies involved in service of legal documents were "universal service providers" for the purposes of VAT exemption	Jan 20 4.4.6
CJEU (Case C-401/18) (A-G): <i>Herst s.r.o. v Odvolací finanční ředitelství</i>	Chain transactions considered by A-G	Jan 20 4.3.4
CJEU (Case C-410/17): <i>A Oy v Veronsaajien oikeudenvallontayksikkö</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-42/18): <i>Finanzamt Trier v Cardpoint GmbH</i>	Outsourced services in relation to ATMs did not qualify for exemption	Jan 20 2.3.2
CJEU (Case C-420/18): <i>IO v Inspecteur van de rijksbelastingdienst</i>	Member of Netherlands "supervisory board" was engaged in economic activity, but was not acting independently	Jul 19 2.1.3
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-547/18) (A-G): <i>Dong Yang Electronics sp. z.o.o. v Dyrektor Izby Administracji Skarbowej we Wrocławiu</i>	Rules on fixed establishment and holding company/subsidiaries considered by A-G	Jan 20 4.2.1
CJEU (Case C-568/17): <i>Staatssecretaris van Financiën v Geleen</i>	Place of supply of entertainment services considered	Jul 19 4.2.1
CJEU (Case C-573/18): <i>C GmbH & Co. KG v Finanzamt Z</i> and (Case C-574/18): <i>C-eG v Finanzamt Z</i>	Subsidies linked to price of supply considered by CJEU	Jan 20 4.4.7
CJEU (Case C-597/17): <i>Belgisch Syndicaat van Chiropraxie and Bart Vandendries, Belgische Unie van Osteopaten and Others,</i>	Required professional qualifications could only be one factor taken into account by Member State in deciding	Jan 20 2.3.4

<i>Plast.Surg. BVBA and others, Belgian Society for Private Clinics VZW ea v Ministerraad</i>	extent of healthcare exemption	
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
CJEU (Case C-653/18): <i>Unitel sp. z o.o. v Dyrektor Izby Skarbowej w Warszawie</i>	Exemption on exportation only lost if evidence suggested there had been no supply at all	Jan 20 4.3.3
CJEU (Case C-691/17): <i>PORR Építési Kft v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Problems where domestic reverse charge on construction services was not accounted for correctly: trader had to go back to supplier for the VAT	Jul 19 3.3.3
CJEU (Case C-692/17): <i>Paulo Nascimento Consulting — Mediação Imobiliária Lda v Autoridade Tributária e Aduaneira</i>	Assignment of property seized in satisfaction of debt was not within exemption for financial transactions	Jan 20 4.4.4
CJEU (Case C-700/17): <i>Finanzamt Kyritz v Wolf-Henning Peters</i>	Consideration of relationship between exemptions for healthcare in institutions and healthcare provided by professionals	Jan 20 2.3.3
CJEU (Case C-707/18): <i>Amărăști Land Investment SRL v Direcția Generală Regională a Finanțelor Publice Timișoara, Administrația Județeană a Finanțelor Publice Timiș</i>	Legal costs incurred by purchaser for vendor of land engaged art.28 to create output tax liability	Jan 20 5.2.1
CJEU (Case C-71/18): <i>Skatteministeriet v KPC Hering</i>	Definition of building land considered: transactions were supplies of building on land, not building land	Jan 20 4.4.5
CJEU (Case C-712/17): <i>EN.SA. Srl v Agenzia delle Entrate — Direzione Regionale Lombardia Ufficio Contenzioso</i>	Company entering fictitious transactions could not deduct input tax, even though output tax on fictitious invoice was due to the state; should be given opportunity to correct	Jul 19 5.8.2
CJEU (Case C-715/18): <i>Segler-Vereinigung Cuxhaven eV v Finanzamt Cuxhaven</i>	Lower rate not allowable for boat moorings	Jan 20 2.5.2
CJEU (Reference) (Case C-43/19): <i>Vodafone Portugal – Comunicações Pessoais, SA v Autoridade Tributária e Aduaneira</i>	New question about taxability of cancellation charges that are calculated to reflect supplier’s loss and not the full amount for the service	Jul 19 2.1.1

5 Other European material

<i>COM/2019/547 final</i>	Extension to 31 December 2022 of derogation allowing 50% of input tax on leased cars	Jan 20 5.4.1
<i>Council Implementing Regulation</i>	Rules for electronic marketplaces to	Jan 20 4.4.1

(EU) 2019/2026	be introduced on 1 January 2021	
ec.europa.eu/taxation_customs/business/vat/vat-cross-border-rulings-cbr_en	Update on cross-border rulings project	Oct 19 4.4.1
ec.europa.eu/taxation_customs/news/european-commission-presents-statistics-vat-mini-one-stop-shop-moss_en	EU Commission releases statistics on success of MOSS in raising revenues	Oct 19 4.1.4
ECOFIN Release 22/01/2019	Romanian presidency tax priorities	Apr 19 4.4.3
europa.eu/rapid/press-release_IP-19-1595_en.htm	Council agreement on the measures to apply to online marketplaces from 1 January 2021	Apr 19 4.4.6
europa.eu/rapid/press-release_IP-19-2468_en.htm	EU launches ‘transaction network analysis’ anti-fraud tool	Jul 19 4.4.1
europa.eu/rapid/press-release_IP-19-5511_en.htm	Statistics on EU VAT gap	Oct 19 4.4.2
europa.eu/rapid/press-release_IP-19-6232_en.htm	Political agreement on anti-fraud and simplification measures	Jan 20 4.4.2
https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52018PC0813	Directive inserts new articles 243a to 243d to impose new obligations on Payment Service Providers	Apr 19 4.4.5
IP/19/225	Commission ‘roadmap’ for move to Qualified Majority Voting on tax	Apr 19 4.4.1
IP/19/470	UK referred to the CJEU over failure to amend the VAT (<i>Terminal Markets</i>) Order	Apr 19 4.4.2
www.consilium.europa.eu/en/press/press-releases/2018/10/02/vat-fraud-council-agrees-to-allow-generalised-temporary-reversal-of-liability/	ECOFIN agrees Commission’s proposal allowing domestic reverse charge mechanism	Apr 19 4.4.4
www.europarl.europa.eu/doceo/document/ECON-PR-639963_EN.pdf	Update on EU one-stop shop to be introduced in 2021 for goods and services	Oct 19 4.4.3
www.europarl.europa.eu/doceo/document/ECON-PR-641419_EN.pdf	Report on proposals for Payment Service Providers	Jan 20 4.4.2
www.europarl.europa.eu/news	Approval of enhanced administrative measures to tackle VAT fraud	Jan 20 4.4.2
www.europol.europa.eu/newsroom/news/carousel-of-vat-abuse-dozens-arrested-in-connection-multi-million-tax-evasion-schemes	Success of two operations to take down cross-border VAT fraud schemes	Jan 20 4.4.3

6 Case law: House of Lords/Supreme Court

Supreme Court: <i>HMRC v Frank A Smart & Son Ltd</i>	Costs of buying Single Farm Payment Entitlements were overheads of the	Oct 19 5.1.2
--	--	--------------

	taxable farming business: input tax was deductible	
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>British Airways plc v John Prosser</i>	Recharge of medical examination fees by solicitor was not a disbursement	Jul 19 2.2.1
Court of Appeal: <i>Fortyseven Park Street Ltd v HMRC</i>	Sale of fractional interests in high-value property was supply of accommodation similar to a hotel	Jul 19 3.1.1
Court of Appeal: <i>HMRC v Charles (trading as Boston Computer Group Europe)</i>	Lawsuit against HMRC for negligence in conduct of MTIC appeal thrown out by Court of Appeal	Jan 20 5.8.2
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>National Car Parks Ltd v HMRC</i>	Extra payments into parking meters were not “voluntary overpayments” and were VATable	Jul 19 2.1.2
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 Appeal: <i>R v Binfield</i>	Appeal against conviction and sentence dismissed for failing to register for VAT	Jan 20 6.9.5
Court of Session: <i>Balhousie 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 and DCM (Optical Holdings) Ltd, applicants</i>	Leave to appeal granted in complex case	Oct 19 6.8.4
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

High Court: <i>Good Law Project Ltd v HMRC and another</i>	Case in which pressure group tried to force HMRC to assess Uber for VAT	Jan 20 6.9.3
High Court: <i>M v Circuit Court in</i>	Extradition order quashed	Jul 19 6.9.4

<i>Czestochowa, Poland</i>		
High Court: <i>R (on the application of Phoenix Life Holdings Ltd and other companies) v HMRC</i>	HMRC's refusal to pay <i>Fleming</i> claim was unreasonable: they had accepted the claimant's standing before 31 March 2009, and only raised an objection when it was too late to correct the claim	Oct 19 6.4.1
Upper Tribunal: <i>Anglian Water Services Ltd v HMRC</i>	Appeal dismissed in relation to "unjust enrichment" denial of historic reclaim	Apr 19 6.4.3
Upper Tribunal: <i>Buckingham Bingo Ltd v HMRC</i>	Decision to strike out appeal confirmed	Jul 19 6.8.6
Upper Tribunal: <i>Eynsham Cricket Club v HMRC</i>	Community Amateur Sports Club did not qualify for charitable VAT reliefs	Jan 20 3.3.1
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>Glasgow School of Art v HMRC</i>	Refurbishment and construction was a single cost to be recovered according to PESM, not two costs one of which was fully recoverable	Jul 19 5.3.1
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 Muhammed Hafeez Katib</i>	FTT had been wrong to allow late appeal to proceed: poor conduct of adviser had to be attributed to appellant	Jul 19 6.8.4
Upper Tribunal: <i>HMRC v Pertemps Ltd</i>	Salary sacrifice scheme did not involve employer making taxable supply to employees	Oct 19 2.12.1
Upper Tribunal: <i>HMRC v Sharya UK Ltd</i>	Appeals against post clearance demands were out of time	Jul 19 4.3.6
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 Ice Rink Company Ltd and another</i>	Whether a package was compound or multiple had to be considered from the viewpoint of someone buying the package, not all customers	Jul 19 2.8.1
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>Inventive Tax</i>	Credit notes without any possibility of	Oct 19 6.4.2

<i>Strategies Ltd (in liquidation) and Others v HMRC</i>	refund of consideration did not reduce the taxable amount for past supplies	
Upper Tribunal: <i>Lunar Missions Ltd v HMRC</i>	Company's crowdfunding appeal involved sale of single purpose vouchers, creating tax point for taxable supply	Jan 20 2.12.1
Upper Tribunal: <i>Marks and Spencer plc v HMRC</i>	Promotion of three zero-rated items and "free wine" required output tax on a proportion of the £10 for the package	Jul 19 2.7.2
Upper Tribunal: <i>R (oao Northumbria Healthcare NHS Foundation Trust) v HMRC</i>	50% restriction on leasing of cars did not apply to VAT claimed using s.41 VATA 1994	Jul 19 5.4.1
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
Upper Tribunal: <i>Target Group Ltd v HMRC</i>	Loan administration services were not exempt	Jan 20 2.3.1
Upper Tribunal: <i>The Rank Group plc v HMRC</i>	Rules on offset of input tax against output tax in historic exemption claim considered: result unclear	Jul 19 6.4.1

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): <i>Coldstar (UK) Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
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>McBraida 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</i>	Manipulation of VAT returns because of “CIS repayments owed” could not	Apr 19 6.7.3

<i>Demolition Workers Ltd</i>	be justified	
First-Tier Tribunal (TC06963): <i>Bryn Williams</i>	Taxi firm was acting as principal, not agent for drivers	Apr 19 2.9.1
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 well as goods; special method override considered	Apr 19 5.3.1
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
First-Tier Tribunal (TC07058): <i>EDC Direct Ltd</i>	MTIC appeal dismissed: director not a credible witness	Jul 19 5.8.1
First-Tier Tribunal (TC07065): <i>Nicholas and Charlotte Sandham</i>	Partners had to be assumed to know what the firm’s agent knew: his dishonesty led to their loss of input tax in MT case	Jul 19 5.8.1
First-Tier Tribunal (TC07066): <i>CPR Commercials Ltd</i>	Rules on production of statutory records considered	Jul 19 6.8.9
First-Tier Tribunal (TC07075): <i>Bushra Saleem-Sadiq</i>	Late appeal struck out	Jul 19 6.8.4
First-Tier Tribunal (TC07076): <i>Daniel Potts</i>	Accountant heavily criticised in case about belated registration	Jul 19 6.2.1

First-Tier Tribunal (TC07081): <i>G4S Corporate Services Ltd and another</i>	HMRC could charge interest on late paid VAT even though the Home Office had been undercharged by the supplier	Jul 19 6.3.1
First-Tier Tribunal (TC07082): <i>Worldpay (UK) Ltd</i>	Dispute about disclosure of documents	Jul 19 6.8.6
First-Tier Tribunal (TC07086): <i>Jeremy Alan Hanson</i>	Surcharge appeal dismissed for lack of evidence	Jul 19 6.8.1
First-Tier Tribunal (TC07092): <i>Material Applications Ltd</i>	Reliance on accountants was not a reasonable excuse for surcharge	Jul 19 6.8.1
First-Tier Tribunal (TC07095): <i>Simon Mark Pettit</i>	Assessments and penalties upheld in best judgement case	Jul 19 6.7.2
First-Tier Tribunal (TC07100): <i>Mohammad Ameen Mirza</i>	HMRC application for delay in appeal refused	Jul 19 6.8.6
First-Tier Tribunal (TC07104): <i>Pearl Chemist Ltd</i>	Restricting zero-rated dispensing to prescriptions issued by UK-registered doctors breached fiscal neutrality, but there was no remedy in the FTT	Jul 19 2.4.1
First-Tier Tribunal (TC07109): <i>Peter Hartigan</i>	Belated registration confirmed, with problem of FRS increasing the liability	Jul 19 6.2.2
First-Tier Tribunal (TC07112): <i>Stanley John Chmiel</i>	Personal liability for company penalty confirmed	Jul 19 6.8.2
First-Tier Tribunal (TC07115): <i>Safestore Ltd</i>	UK storage company was supplying benefit of insurance policy, not arranging insurance as a specified supply	Jul 19 4.2.2
First-Tier Tribunal (TC07116): <i>Christopher Swales</i>	Judge criticises HMRC for poor handling of DIY case: claim allowed because development “lawful”	Jul 19 3.4.1
First-Tier Tribunal (TC07120): <i>Secco Muro Ltd</i>	Reasonable excuse for surcharge dismissed	Jul 19 6.8.1
First-Tier Tribunal (TC07121): <i>PVC Trade Supplies Ltd</i>	Reasonable excuse for surcharge dismissed	Jul 19 6.8.1
First-Tier Tribunal (TC07126): <i>Norfolk Premier Coachworks Ltd</i>	Reasonable excuse for surcharge accepted: confusion over whether direct debit was in place	Jul 19 6.8.1
First-Tier Tribunal (TC07138): <i>Karl Byers</i>	Personal liability for company penalty confirmed	Jul 19 6.8.2
First-Tier Tribunal (TC07139): <i>Philip Norman Bagshaw</i>	Trader who kept no records had a penalty reduced to “careless” from “deliberate”	Jul 19 6.8.2
First-Tier Tribunal (TC07141): <i>Clover Equipment UK Ltd</i>	Director neither knew nor had the means of knowledge that company’s transactions were tainted by fraud	Jul 19 5.8.1

First-Tier Tribunal (TC07142): <i>Saint-Gobain Building Distribution Ltd</i>	Company could not prove it did not claim bad debt relief in the 1990s so it could not claim it now	Jul 19 5.7.2
First-Tier Tribunal (TC07143): <i>Ad Hoc Property Management Ltd</i>	Costs should not be awarded on indemnity basis: HMRC not wholly unreasonable	Jul 19 6.8.5
First-Tier Tribunal (TC07149): <i>Anna Cook</i>	Classes in Ceroc dancing qualified for private tuition exemption	Jul 19 2.3.3
First-Tier Tribunal (TC07150): <i>Lundhill Agriculture Ltd</i>	Reasonable excuse for surcharge dismissed	Jul 19 6.8.1
First-Tier Tribunal (TC07151): <i>Ian Bushell</i>	DIY claim failed because suppliers should not have charged VAT	Jul 19 3.4.2
First-Tier Tribunal (TC07152): <i>Gravitas Group Ltd</i>	Reasonable excuse for surcharge dismissed	Jul 19 6.8.1
First-Tier Tribunal (TC07157): <i>Royal Opera House Covent Garden Foundation</i>	Production costs in opera house could be attributed to sales of catering and ice-cream	Jul 19 5.3.2
First-Tier Tribunal (TC07158): <i>Milton Keynes Hospitals NHS Foundation Trust</i>	Assessment under s.73 was validly raised in relation to overclaimed s.41 tax	Jul 19 6.7.1
First-Tier Tribunal (TC07160): <i>Symphony Hotels & Leisure Ltd</i>	Disallowance of input tax on inadequate documentation	Jul 19 5.8.3
First-Tier Tribunal (TC07161): <i>NT ADA Ltd</i>	Hardship application refused as company caused its own shortage of funds	Jul 19 6.8.8
First-Tier Tribunal (TC07163): <i>Beigebell Ltd</i>	Directors had been fooled by an old friend into involvement with MT fraud: no means of knowledge	Jul 19 5.8.1
First-Tier Tribunal (TC07175): <i>SDI-Unistrade (Southern) Ltd</i>	Reasonable excuse for surcharge dismissed, but judge did not accept all HMRC's arguments	Jul 19 6.8.1
First-Tier Tribunal (TC07176): <i>Ticket Arena Ltd</i>	Appeals struck out as having no reasonable prospect of success	Jul 19 6.8.7
First-Tier Tribunal (TC07180): <i>Anthony Leach</i>	Dishonesty rules for extending time limits and penalties considered	Jul 19 6.8.2
First-Tier Tribunal (TC07182): <i>Cheshire Centre for Independent Living</i>	Payroll processing for disabled people qualified for welfare exemption	Jul 19 2.3.4
First-Tier Tribunal (TC07184): <i>Total Catering Equipment Ltd</i>	Bad debt relief allowed where an employee fraudulently diverted receipts from customers	Jul 19 5.7.3
First-Tier Tribunal (TC07189): <i>Shane Brown t/a Monkey Pine</i>	Reasonable excuse for surcharge dismissed: HMRC probably had sent SLNs to the right address	Jul 19 6.8.1

First-Tier Tribunal (TC07198): <i>Mohammed Abdul Malik</i>	Personal liability for company penalty confirmed	Jul 19 6.8.2
First-Tier Tax Tribunal (TC07352): <i>General Distribution Storage Ltd</i>	Transfer of rental property did not qualify for TOGC treatment	Oct 19 2.12.2
First-Tier Tax Tribunal (TC07356): <i>Babylon Farm Ltd</i>	Company owned by farm was not carrying on a business	Oct 19 5.1.4
First-Tier Tax Tribunal (TC07359): <i>Kingsley Douglas</i>	Trader's records were too poor to displace best judgement assessment based on business economics exercise	Oct 19 6.7.2
First-Tier Tax Tribunal (TC07360): <i>Euro Beer Distribution Ltd</i>	Decision to deregister trader for lack of evidence of intended trading could not be faulted	Oct 19 6.2.4
First-Tier Tribunal (TC04976): <i>Elbrook Cash & Carry Ltd</i>	Case management directions in dispute about tainted input tax	Oct 19 6.8.7
First-Tier Tribunal (TC07200): <i>Ulster Metal Refiners Ltd</i>	Consideration of revised statements of case in MTIC dispute remitted to FTT by CA of Northern Ireland	Oct 19 5.8.2
First-Tier Tribunal (TC07201): <i>Hard Hat Logistics Ltd</i>	Missing trader fraud in construction industry considered: appeal dismissed	Oct 19 5.8.3
First-Tier Tribunal (TC07211): <i>Richard Williams</i>	Reasonable excuse for surcharge rejected	Oct 19 6.8.1
First-Tier Tribunal (TC07214): <i>Wasteway Shropshire Ltd</i>	HMRC refusal to accept alternative evidence for input tax upheld	Oct 19 5.8.4
First-Tier Tribunal (TC07225): <i>Baillie Gifford & Co</i>	Partnership that applied for group registration in November 2013 should benefit from conforming construction of UK law	Oct 19 6.1.1
First-Tier Tribunal (TC07228): <i>David Scott</i>	Some "deliberate" errors downgraded to "careless"; others confirmed	Oct 19 6.8.2
First-Tier Tribunal (TC07234): <i>Clydesdale Bank plc</i>	Returning a bank's own issued banknotes to circulation was zero-rated, not just the first issue of new notes	Oct 19 5.3.2
First-Tier Tribunal (TC07237): <i>Anderson Security Services Ltd and another</i>	Application to make a late appeal refused	Oct 19 6.8.3
First-Tier Tribunal (TC07240): <i>Stuart Farquharson</i>	DIY claim succeeded: it could not be made without a completion certificate	Oct 19 3.4.1
First-Tier Tribunal (TC07242): <i>Yeshivas Lubavitch Manchester</i>	Charitable nursery school qualified for zero-rated construction of new building	Oct 19 3.3.2
First-Tier Tribunal (TC07250): <i>Pachangas Mexican Restaurant Ltd</i>	Failure to disclose reasons for decision to require deposit of security made it an unreasonable decision	Oct 19 6.9.7

First-Tier Tribunal (TC07254): <i>Newmafruit Farms Ltd</i>	Legal costs of recovering a loan were attributable to exempt supplies, not overheads of a farm	Oct 19 5.3.3
First-Tier Tribunal (TC07255): <i>Thorsteinn Gardarsson</i>	Time management product was a zero-rated book, not a diary	Oct 19 2.4.1
First-Tier Tribunal (TC07256): <i>Tower Resources plc</i>	Holding company supplied management services for consideration, even if payment was by book entry	Oct 19 5.1.3
First-Tier Tribunal (TC07261): <i>Microring Ltd</i>	Attempt to exploit FTT decision about “the other side of a MTIC transaction” was unsuccessful; substantive hearing required	Oct 19 5.8.5
First-Tier Tribunal (TC07275): <i>Campers Scotland Ltd</i>		Oct 19 6.8.1
First-Tier Tribunal (TC07280): <i>Florida Foods Ltd t/a Subway</i>	FTT refused to reinstate appeal	Oct 19 6.8.5
First-Tier Tribunal (TC07283): <i>Westland Horticulture Ltd</i>	Lawn repair product did not qualify for zero-rating as “animal feeding stuff”	Oct 19 2.4.2
First-Tier Tribunal (TC07299): <i>Darren Luke</i>	DIY claim mainly succeeded: refusal of part of dwelling was misconceived	Oct 19 3.4.1
First-Tier Tribunal (TC07305): <i>Koolmove Ltd</i>	HMRC refusal of pre-incorporation tax failed to recognise that the conditions allowed someone other than the claimant to incur the costs	Oct 19 5.8.6
First-Tier Tribunal (TC07308): <i>Claims Advisory Group Ltd</i>	Company helping with PPI claims was not exempt as not closely related to insurance	Oct 19 2.3.1
First-Tier Tribunal (TC07310): <i>Skin Rich Ltd</i>	Cosmetic clinic was not “similar to hospital” and could not show that it was providing “medical care”	Oct 19 2.3.4
First-Tier Tribunal (TC07313): <i>Barry John Graham</i>	Sole trader had demonstrated an intention to make cars unavailable for private use	Oct 19 5.4.1
First-Tier Tribunal (TC07315): <i>Revive Corporation Ltd</i>	Director ought to have known of connection to fraud	Oct 19 5.8.5
First-Tier Tribunal (TC07320): <i>Staysure.co.uk Ltd</i>	Discussion of disclosure requirements for case management	Oct 19 6.8.6
First-Tier Tribunal (TC07321): <i>Kenneth Seath</i>	Deliberate conduct penalties confirmed	Oct 19 6.8.2
First-Tier Tribunal (TC07325): <i>Kamraan Hussain</i>	Personal liability notices considered – appeal allowed in part	Oct 19 6.8.2
First-Tier Tribunal (TC07326): <i>Field Opportunities Ltd</i>	MTIC appeal dismissed: “should have known” test satisfied	Oct 19 5.8.5

First-Tier Tribunal (TC07330): <i>Homsb Ltd</i>	Assessment was based on too imprecise data to extrapolate reliably; not to best judgement, quashed entirely	Oct 19 6.7.1
First-Tier Tribunal (TC07342): <i>American Express Services Europe Ltd</i>	Company provided “specified supplies” to US group company and was entitled to input tax recovery	Oct 19 2.3.2
First-Tier Tribunal (TC07343): <i>Charles John Caton</i>	Husband’s cafe and wife’s restaurant were not a single business for registration purposes	Oct 19 6.2.1
First-Tier Tribunal (TC07346): <i>The Lilies Graham Trust</i>	Charity’s advice on at-risk children was exempt as directly connected to the welfare of children	Oct 19 2.3.6
First-Tier Tribunal (TC07367): <i>Stewart Fraser</i>	DIY claim failed: alternative evidence of completion should have been supplied	Oct 19 3.4.1
First-Tier Tribunal (TC07370): <i>Medacy Ltd</i>	“Pharmacist-led clinical services” were an exempt supply of services, not a taxable supply of staff	Oct 19 2.3.5
First-Tier Tribunal (TC07373): <i>Subway London Ltd</i>	FTT refused to reinstate appeal	Oct 19 6.8.5
First-Tier Tribunal (TC07375): <i>The Great Escape Game Ltd</i>	FRS trader was entitled to input tax deduction on expenditure because it was “capital expenditure goods”	Oct 19 6.3.1
First-Tier Tribunal (TC07379): <i>Coast Telecom Ltd</i>	Judge Mosedale refused application for preliminary issue hearing	Jan 20 6.8.7
First-Tier Tribunal (TC07380): <i>Colin Rodgers</i>	Appeal against dishonest conduct notice issued to tax agent refused at second time of hearing	Jan 20 6.8.4
First-Tier Tribunal (TC07384): <i>Immanuel Church</i>	Church building was “an annexe” and qualified for zero-rating	Jan 20 3.3.3
First-Tier Tribunal (TC07390): <i>Alan and Carolinda Macdonald</i>	Reasonable excuse on failure to understand complex law accepted for one but not two failures to register	Jan 20 6.8.2
First-Tier Tribunal (TC07394): <i>Cafe Brio (Liverpool) Ltd and others</i>	Procedural hearing in case about disallowing input tax on creditors that allegedly were not paid within 6m	Jan 20 5.7.2
First-Tier Tribunal (TC07399): <i>In Tandem Resources Ltd</i>	Business supplying economies of scale in employee benefits was supplying their labour, not just the service	Jan 20 6.7.1
First-Tier Tribunal (TC07400): <i>Holy Cow! Ice Cream Company Ltd</i>	Retrospective admission to Flat Rate Scheme not within HMRC’s powers, and not justified on the facts	Jan 20 6.3.2
First-Tier Tribunal (TC07403):	Costs awarded to DIY appellant based	Jan 20 6.8.10

<i>Christopher Swales</i>	on hours involved at £19 per hour	
First-Tier Tribunal (TC07405): <i>BPF Tanks Ltd</i>	Decision to issue notice requiring security was not flawed – appeal dismissed	Jan 20 6.9.7
First-Tier Tribunal (TC07412): <i>David Jamieson</i>	Appeal struck out for no realistic prospect of success	Jan 20 6.8.8
First-Tier Tribunal (TC07421): <i>Impact Contracting Solutions Ltd</i>	Direction to expedite substantive hearing where survival of business threatened by HMRC decision	Jan 20 6.8.9
First-Tier Tribunal (TC07423): <i>Tower Hire & Sales Ltd</i>	Notice requiring security was based on potentially irrelevant matters – appeal allowed	Jan 20 6.9.7
First-Tier Tribunal (TC07428): <i>Ivan Yanev</i>	Leave to appeal out of time refused	Jan 20 6.8.5
First-Tier Tribunal (TC07430): <i>Laurence Donnelley</i>	Dishonesty penalty struck out: although there was a fraud, it had been assessed on the wrong basis	Jan 20 5.8.1
First-Tier Tribunal (TC07433): <i>Madinatul Uloom Al Islamiya</i>	Islamic school was “in business” and not entitled to zero-rated construction of an annexe	Jan 20 3.3.4
First-Tier Tribunal (TC07436): <i>Exotic Spice (Sprotborough) Ltd</i>	Assessments based on understatement of cash sales in restaurant held to be to best judgement	Jan 20 6.7.2
First-Tier Tribunal (TC07438): <i>Euro Systems (Scotland) Ltd</i>	Assessments based on annual accounts: two upheld, one held to duplicate the others	Jan 20 6.7.3
First-Tier Tribunal (TC07439): <i>Snow Factor Ltd and another</i>	Routing ski instruction through non-profit company held to be an abusive arrangement	Jan 20 2.3.6
First-Tier Tribunal (TC07440): <i>Dalchini Spice Ltd</i>	Leave to appeal out of time refused	Jan 20 6.8.5
First-Tier Tribunal (TC07443): <i>Paul Shore</i>	Leave to appeal out of time refused	Jan 20 6.8.5
First-Tier Tribunal (TC07450): <i>Marites Salbit</i>	Woman running social club bar for church was in business on her own account, not a mere manager	Jan 20 6.2.1
First-Tier Tribunal (TC07453): <i>RSR Sports Ltd</i>	Holiday sports camps held to be exempt welfare with activities, not taxable activities with welfare	Jan 20 2.3.5
First-Tier Tribunal (TC07455): <i>Hassan Ahmad and another</i>	Personal liability notice issued to director confirmed	Jan 20 6.8.2
First-Tier Tribunal (TC07457): <i>Gray & Farrar International LLP</i>	Supply of matchmaking service was held not to be consultancy for place of supply rules	Jan 20 4.2.2

First-Tier Tribunal (TC07460): <i>Baljit Singh Rai</i>	Application to reinstate a dropped appeal refused	Jan 20 6.8.6
First-Tier Tribunal (TC07464): <i>Taylor Pearson (Construction) Ltd</i>	Paying for tax advice on tax-efficient remuneration was allowable as connected to the business	Jan 20 5.6.1
First-Tier Tribunal (TC07478): <i>Stratford Glass Ltd</i>	Reasonable excuse for default surcharge rejected	Jan 20 6.8.1
First-Tier Tribunal (TC07480): <i>Dorset Trimming Company Ltd</i>	Exception from registration is based on 12 months from crossing the threshold, not from the date the trader would otherwise be registered	Jan 20 6.2.2
First-Tier Tribunal (TC07484): <i>Westow Cricket Club</i>	Cricket club did not have reasonable excuse for issuing ZR certificate	Jan 20 3.3.2
First-Tier Tribunal (TC07486): <i>Dixons Retail plc</i>	Effect of bounced cheques on retail scheme considered	Jan 20 2.6.1
First-Tier Tribunal (TC07487): <i>Ecko Ltd t/a Subway</i>	Directions in case where HMRC applied for further and better particulars	Jan 20 6.8.9

10 Other material

www.tax.org.uk/media-centre/press-releases/press-release-vital-new-survey-making-tax-digital-open-all	CIOT and ATT carry out survey of members on introduction of Making Tax Digital	Jan 20 6.6.3
www.tax.org.uk/policy-technical/submissions/simplification-partial-exemption-and-capital-goods-scheme	CIOT and ATT survey members on partial exemption and capital goods scheme	Jan 20 5.3.1
www.lawsociety.org.uk/support-services/advice/articles/vat-treatment-of-disbursements-and-expenses/	Law Society guidance on treatment of disbursements by solicitors	Jan 20 2.2.1
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
http://www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/ledger-books-land-3-pounds-5-pence-million-lauderer-with-jail-sentence-2927212	Outline of prosecution for VAT fraud	Jan 20 6.9.4
http://www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/county-armagh-couple-jailed-for-vat-fraud-2948933	Outline of prosecution for VAT fraud	Jan 20 6.9.4
www.accountancydaily.co/devon-market-trader-jailed-ps900k-vat-fraud	Prosecution of submission of false returns	Oct 19 6.9.4
www.credit-connect.co.uk/commercial-news/corporate-insolvency/treasury-	Protest about intended promotion of HMRC rights in insolvencies	Oct 19 6.9.6

<i>warned-by-industry-bodies-over-insolvency-cash-grab/</i>		
<i>www.tax.org.uk/policy-technical/technical-news/hmrc-digital-services-update---august-2019</i>	Report on registrations for MTD	Oct 19 6.6.1
<i>www.tax.org.uk/media-centre/press-releases/press-release-call-delay-new-vat-reverse-charge</i>	Requests for delay to Domestic Reverse Charge	Oct 19 3.3.1
<i>www.accountancytoday.co.uk/2019/09/05/father-and-son-sentenced-for-horse-box-fraud/</i>	Prosecution of fraud based on claiming business had ceased	Oct 19 6.9.4
<i>Tax Adviser July 2019</i>	Article about “quick fixes”	Jan 20 4.3.1
<i>Tax Adviser December 2019</i>	Article about “quick fixes”	Jan 20 4.3.1
<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
<i>Taxation, 18 April 2019</i>	Article on “top ten” problems referred to VAT consultant	Jul 19 2.12.2
<i>Taxation, 2 May 2019</i>	Article about MTD	Jul 19 6.6.3
<i>Taxation, 3 May 2019</i>	Article about problem with officer not understanding place of supply rules	Jul 19 4.2.4
<i>Taxation, 20 June 2019</i>	Rules on filing of quarterly or monthly returns considered	Jul 19 6.3.2
<i>Taxation, 20 June 2019</i>	Article about difference between deliberate and careless behaviour	Jul 19 6.8.3
<i>Taxation, 11 July 2019</i>	Article about VAT implications of selling a horse or a share in one	Oct 19 2.1.1
<i>Taxation, 8 August 2019</i>	Article about operation of Domestic Reverse Charge	Oct 19 3.3.1

<i>Taxation, 8 August 2019</i>	Article about role of spreadsheets after MTD	Oct 19 6.6.1
<i>Taxation, 22 August 2019</i>	Article about VAT treatment of academy trusts	Oct 19 6.2.3
<i>Taxation, 19 September 2019</i>	Article about operation of Domestic Reverse Charge	Oct 19 3.3.1
<i>Taxation, 24 October 2019</i>	Article about preparations for Brexit	Jan 20 4.3.5
<i>Taxation, 31 October 2019</i>	Article on error correction with particular reference to Making Tax Digital	Jan 20 6.6.1
<i>Taxation, 21 November 2019</i>	Article about sale of land with permission for development	Jan 20 3.5.1
<i>Taxation, 5 December 2019</i>	Article on <i>Frank Smart</i> case	Jan 20 5.1.1

11 Lectures

2.1 Scope of VAT

Barter	2.1.1	Apr 19
Criminal Conduct	2.1.2	Apr 19
Consideration or Compensation?	2.1.1	Jul 19
Overpayments	2.1.2	Jul 19

2.2 Disbursements

Disbursements	2.2.1	Jul 19
Disbursements	2.2.1	Jan 20

2.3 Exemptions

Insurance and Finance Cases	2.3.1 – 2	Oct 19
Financial Services	2.3.1 – 2	Jan 20
Education	2.3.3 – 4	Apr 19
Medical Care and Welfare	2.3.4 – 6	Oct 19
Healthcare and Welfare	2.3.3 – 5	Jan 20
Welfare Services	2.3.5	Apr 19
Exemptions	2.3.2 – 4	Jul 19
Cost Sharing Exemption	2.3.7	Oct 19
HMRC Win a Halifax Case	2.3.6	Jan 20

2.4 Zero-rating

Zero-Rating	2.4.1 – 6	Apr 19
Zero-rating	2.4.1 – 2	Jul 19
Zero-Rating Cases	2.4.1 – 2	Oct 19

2.5 Lower rating

Energy-saving Materials	2.5.1	Jul 19
Energy Saving Materials	2.5.1	Oct 19
Lower Rates in the CJEU	2.5.1 – 2	Jan 20

2.6 Computational matters

Retail Schemes and Bad Cheques	2.6.1	Jan 20
--------------------------------	-------	--------

2.7 Discounts, rebates and gifts

Adjustments in the Course of Business	2.7.1	Apr 19
Free Wine	2.7.2	Jul 19
Price Adjustments	2.7.1	Oct 19

2.8 Compound and multiple supplies

Prior Decisions	2.8.1	Apr 19
Compound and Multiple	2.8.1	Jul 19

2.9 Agency

Taxis	2.9.1	Apr 19
Retained Payments Under TOMS	2.9.1	Oct 19

2.10 Second-hand schemes

Second Hand Turnover	2.10.1	Oct 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
Top Ten Troublemakers	2.12.2	Jul 19
Salary Sacrifice	2.12.1	Oct 19
Transfer of Lease or Business	2.12.2	Oct 19
Going to the Moon	2.12.1	Jan 20

3.1 Exemption for land

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

3.2 Option to tax

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

Domestic Reverse Charge	3.3.3	Apr 19
Reverse Charge Guidance	3.3.1 – 3	Jul 19

Domestic Reverse Charge Postponed	3.3.1	Oct 19
Relevant Charitable Purpose Again	3.3.2	Oct 19
RCP Certificate	3.3.1	Apr 19
Cricket Club Buildings	3.3.1 – 2	Jan 20
Annexes	3.3.3 – 4	Jan 20
DIY Claims	3.4.1 – 2	Apr 19
DIY Claims	3.4.1 – 2	Jul 19
Other Building Matters	3.3.4, 3.4.1	Oct 19

3.5 Other land problems

4.2 International services

Place of Supply of Education	4.2.1	Apr 19
Place of Supply	4.2.1 – 4	Jul 19
Place of Supply of Services	4.2.1 – 2	Jan 20

4.3 International goods

Conditions for Exemption of Exports	4.3.1	Apr 19
International Supplies of Goods	4.3.2 – 4	Jan 20
Fuel Cards	4.3.1	Jul 19
Quick Fixes	4.3.1	Jan 20
Brexit	4.3.2 – 4	Apr 19
Brexit Update	4.3.1, 6.2.2	Oct 19
Brexit Again	4.3.5 – 15	Jan 20

4.4 European rules

Commission Action	4.4.1 – 6	Apr 19
CJEU Round-Up	4.4.2 – 8	Jul 19
Cross-Border Rulings	4.4.1	Oct 19
European Round-Up	4.4.1 – 7	Jan 20

4.5 8th and 13th Directive claims

Refund Claim Deadlines	4.5.1 – 2	Jul 19
------------------------	-----------	--------

5.1 Economic activity

Holding Company Registration	5.1.1	Apr 19
Investment Management Costs	5.1.1 – 2	Oct 19
Another Holding Company	5.1.3	Oct 19

5.2 Who receives the supply?

Loyalty Points	5.2.1	Apr 19
Legal Fees	5.2.2	Apr 19
Import VAT – Owners Only	5.2.1	Jul 19

Costs Incurred for Another	5.2.1	Jan 20
----------------------------	-------	--------

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
Partial Exemption	5.3.1 – 2	Jul 19
Partial Exemption Cases	5.3.2 – 3	Oct 19
Partial Exemption Consultation	5.3.1	Jan 20

5.4 Cars

Salary Sacrifice Scheme	5.4.1	Jul 19
Deductible Cars	5.4.1	Oct 19

5.6 Non-business use of supplies

Income Tax Advice	5.6.1	Jan 20
-------------------	-------	--------

5.7 Bad debt relief

Bad Debt Relief Withdrawn	5.7.1	Apr 19
Bad Debt Relief	5.7.1 – 3	Jul 19
Bad Debt Relief	5.7.1	Jan 20

5.8 Other input tax problems

Missing Trader Problems	5.8.1 – 2	Apr 19
Other Input Tax Problems	5.8.1	Jul 19
Input Tax Problems	5.8.1 – 5	Oct 19
Pre-Incorporation VAT	5.8.6	Oct 19
Fraud Cases	5.8.1 – 2	Jan 20

6.1 Group registration

Group Registration Update	6.1.1	Apr 19
Partnership Grouping	6.1.1	Oct 19
Group Registration	6.1.1 – 3	Jan 20

6.2 Other registration issues

Registration Disputes	6.2.1 – 4	Apr 19
Registration Issues	6.2.1 – 3	Jul 19
Two Businesses	6.2.1	Oct 19
Compulsory Deregistration	6.2.3	Oct 19
Registration Disputes	6.2.1 – 2	Jan 20

6.3 Returns and payments

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

Flat Rate Scheme	6.3.2	Jan 20
Interest Question	6.3.1	Jul 19
Capital Expenditure Goods	6.3.1	Oct 19

6.4 Repayment claims

Repayment Claims	6.4.1 – 2	Apr 19
Validity of Claims	6.4.1	Jul 19
Group Claims Again	6.4.1	Oct 19
Refunds and Price Reductions	6.4.2	Oct 19

6.5 Timing issues

Time of Supply	6.5.1	Jul 19
----------------	-------	--------

6.6 Records

Making Tax Digital	6.6.2	Apr 19
MTD and Cash Accounting	6.6.1 – 2	Jul 19
Making Tax Digital Update	6.6.1	Oct 19
Making Tax Digital	6.6.1 – 3	Jan 20

6.7 Assessments

Best Judgement Not Exercised	6.7.1	Oct 19
Assessments	6.7.1 – 4	Jan 20

6.8 Penalties and appeals

Default Surcharges	6.8.1	Apr 19
Default Surcharges	6.8.1	Jul 19
Penalties	6.8.2	Apr 19
Penalties	6.8.2	Jul 19
Penalties and Dishonesty	6.8.2 – 4	Jan 20
Appeals About Procedure	6.8.5 – 9	Jan 20
Hardship	6.8.5	Apr 19

6.9 Other administration

Security Notice	6.9.7	Oct 19
Notices Requiring Security	6.9.7	Jan 20