

VAT UPDATE 2020/21

INDEX

**Covering quarterly updates
April, July and October 2020 and
January 2021**

VAT Update January 2021 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.

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<i>CH300200, CH300400</i>	Updated Manual guidance on Human Rights Act and penalties	Jan 21 6.8.6
<i>CH61520, CH71520, CH81150</i>	Updated Manual guidance on “deliberate conduct”	Jan 21 6.8.6
<i>CSE1075, CSE1060</i>	Guidance on cost sharing groups in the social housing sector and social housing organisations	Oct 20 2.3.2
<i>PE73700</i>	VAT <i>Partial Exemption</i> manual updated for invoice factoring and discounting	Jul 20 5.3.5
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VAEC2530	Updated <i>VAT Assessments and Error Correction Manual</i> on final assessments	Jul 20 6.7.5
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VATFIN5100	Guidance updated for changes to fund management exemption	Jul 20 2.3.4
VATFIN5120	Guidance updated for changes to fund management exemption	Jul 20 2.3.4
VATGPB8770	Updated guidance on local authority rent from stalls and pitches	Oct 20 3.1.1
VATGPB9660	Updated the <i>VAT Government And Public Bodies Manual</i> for eligible refund bodies	Jul 20 5.8.5.
VATGPB9720, VATGPB9650	Updates to <i>Government and Public Bodies Manual</i>	Oct 20 5.8.3
VATHLT1080 and other sections	“Primary Care Trusts” replaced with “Clinical Commissioning Groups” in update of manual	Oct 20 2.3.2
VATHLT2021	Temporary zero-rating of personal protective equipment	Jul 20 2.4.4
VATHLT2021	Updated Manual for PPE reverting to standard rate from 1 November 2020	Jan 21 2.4.4
VATHLT2080	Manual updated with guidance on out of hours cover for doctors	Jan 21 2.3.9
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VATREG25350, VATREG25400	Manual guidance on changing an EDR after it has been set	Jan 21 6.2.2
VATREG30100	Updated <i>Registration Manual</i>	Oct 20 6.2.4
VATREG37410	Updated <i>VAT Registration Manual</i> on VAT representatives for non-established taxable persons	Jul 20 6.2.3
VATRES4150	Updated manual covering export control procedures	Oct 20 4.3.4
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VATSC06140	VAT Supply and Consideration Manual updated with HMRC’s views on excess charges by contractors	Apr 20 2.1.2

VATSC06635	Updated <i>VAT Supply and Consideration Manual</i>	Jul 20 2.7.3
VATSM5130	Added guidance to the <i>VAT Single Market Manual</i>	Jul 20 4.3.12
VATSM5140	Added guidance to the <i>VAT Single Market Manual</i>	Jul 20 4.3.12
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VBOOKS8490 – VBOOKS8520	Manuals updated for zero-rating of electronic publications	Oct 20 2.4.1
VCP10140	Updated VAT Civil Penalties Manual	Apr 20 6.8.2
VCP10386	Updated VAT Civil Penalties Manual	Apr 20 6.8.2
VDIM4030	Updated Manual guidance on calculation of default interest	Jan 21 6.8.8
VEXP30310	Added guidance to the <i>VAT Exports Of Goods From The UK Manual</i>	Jul 20 4.3.12
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VTAXPER67050, VTAXPER67000 and following; Archived VATXPER67500-67800	New Manual guidance on employment bureaux	Jan 21 2.9.2
VTAXPER67500	Updated VAT <i>Taxable Person Manual</i>	Jul 20 2.9.2
https://commonslibrary.parliament.uk/research-briefings/cbp-9101/	Brexit agreement guidance	Jan 21 4.3.2
https://www.gov.uk/check-customs-declaration	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021	Post Brexit guidance on Northern Ireland	Jan 21 4.3.9
https://www.gov.uk/government/publications/agreements-reached-between-the-united-kingdom-of-great-britain-and-northern-ireland-and-the-european-union/summary-explainer	Brexit agreement guidance	Jan 21 4.3.2

https://www.gov.uk/government/publications/customs-declaration-completion-requirements-for-the-northern-ireland-protocol	Post Brexit guidance on Northern Ireland	Jan 21 4.3.9
https://www.gov.uk/guidance/apply-to-import-goods-temporarily-to-the-uk-or-eu	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/guidance/cancel-or-amend-your-duty-deferment-account-in-great-britain	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/guidance/check-what-youll-need-to-get-a-legally-binding-decision-on-a-commodity-code	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/guidance/how-hmrc-will-introduce-the-customs-declaration-service	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/guidance/how-to-report-sales-of-goods-from-northern-ireland-to-the-eu-for-vat-from-1-january-2021	Post Brexit guidance on Northern Ireland	Jan 21 4.3.9
https://www.gov.uk/guidance/how-vat-will-apply-to-goods-moving-between-great-britain-and-northern-ireland	Post Brexit guidance on Northern Ireland	Jan 21 4.3.9
https://www.gov.uk/guidance/national-clearance-hub-for-goods-entering-leaving-or-transiting-the-eu	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu	Post Brexit guidance on goods	Jan 21 4.3.5
https://www.gov.uk/guidance/starting-and-ending-transit-movements-in-northern-ireland-using-common-and-union-transit	Post Brexit guidance on Northern Ireland	Jan 21 4.3.9
https://www.gov.uk/guidance/value-added-tax-eu-exit-transitional-provisions	Post Brexit guidance on goods	Jan 21 4.3.5

https://www.gov.uk/guidance/vat-and-overseas-goods-sold-directly-to-customers-in-the-uk	Guidance on goods sold directly into the UK following end of transition period	Jan 21 4.3.6
www.gov.uk/government/collections/aerospace-sector-end-of-transition-period-guidance	Post Brexit guidance for Aerospace sector	Jan 21 4.3.11
www.gov.uk/government/collections/automotive-sector-end-of-transition-period-guidance	Post Brexit guidance for Automotive sector	Jan 21 4.3.11
www.gov.uk/government/collections/construction-sector-end-of-transition-period-guidance	Post-Brexit guidance for construction sector	Jan 21 3.3.3
www.gov.uk/government/collections/consumer-goods-sector-end-of-transition-period-guidance	Post Brexit guidance for Consumer goods sector	Jan 21 4.3.11
www.gov.uk/government/collections/electronics-and-machinery-sector-end-of-transition-period-guidance	Post Brexit guidance for Electronics and machinery sector	Jan 21 4.3.11
www.gov.uk/government/collections/finance-bill-2020-21	Draft legislation for the next Finance Bill	Oct 20 6.9.2
www.gov.uk/government/collections/hmrc-coronavirus-covid-19-statistics#vat-payments-deferral-scheme	Updated guidance on deferral of VAT payments	Oct 20 6.3.2
www.gov.uk/government/collections/the-creative-industries-sector-from-january-2021	Post Brexit guidance for Creative industries	Jan 21 4.3.11
www.gov.uk/government/consultations/departure-from-retained-eu-case-law-by-uk-courts-and-tribunals	Consultation on the retention of EU case law	Oct 20 4.3.1
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/news/chancellor-waives-duties-and-vat-on-vital-medical-imports	VAT waived on vital medical supplies	Jul 20 6.9.3
www.gov.uk/government/news/covid-19-update-on-tax-policy-documents	Extension to consultation periods to allow for pandemic	Jul 20 6.9.3
www.gov.uk/government/news/duty-free-extended-to-the-eu-from-january-2021	End of retail export scheme and duty-free sales of goods at airports	Oct 20 4.3.3
www.gov.uk/government/news/government-to-give-vat-from-donated-ppe-to-healthcare-charities	VAT revenue from PPE donated to the NHS and care homes will be given to healthcare charities	Jul 20 6.9.3
www.gov.uk/government/news/new-measures-to-support-customs-	Package of measures to support UK	Jul 20 4.3.10

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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/changes-to-vat-treatment-of-overseas-goods-sold-to-customers-from-1-january-2021	New model for accounting for VAT on imports	Oct 20 4.3.5
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/draft-notice-to-be-made-under-the-customs-bulk-customs-declaration-and-miscellaneous-amendments-eu-exit-regulations-2020	Policy paper on parcel imports	Oct 20 4.3.4
www.gov.uk/government/publications/get-more-information-about-the-eat-out-to-help-out-scheme/get-more-information-about-the-eat-out-to-help-out-scheme	Information about accounting for “Eat out to help out” receipts	Oct 20 2.7.1
www.gov.uk/government/publications/how-to-import-and-export-goods-between-great-britain-and-the-eu-from-1-january-2021	New guidance on paperwork for trade with EU	Oct 20 4.3.8
www.gov.uk/government/publications/letters-to-businesses-about-new-trade-arrangements-with-the-eu-from-1-january-2021	Letters sent to businesses who trade with EU and outside EU	Oct 20 4.3.1
www.gov.uk/government/publications/letters-to-businesses-in-northern-ireland-about-new-processes-for-moving-goods-from-1-january-2021	Letters to businesses registered in Northern Ireland	Oct 20 4.3.2
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/notice-siva-1-simplified-import-vat-accounting	Applications for Simplified Import VAT Accounting (SIVA) to be made by e-mail	Jul 20 4.3.9
www.gov.uk/government/publications/penalties-for-offences-and-	Factsheet Fulfilment house due diligence scheme: Penalties for	Apr 20 6.9.6

<i>contraventions-against-the-fulfilment-house-due-diligence-scheme</i>	offences and contraventions issued	
<i>www.gov.uk/government/publications/tackling-promoters-of-mass-marketed-tax-avoidance-schemes/tackling-promoters-of-mass-marketed-tax-avoidance-schemes</i>	Published strategy to tackle those who promote mass-marketed tax avoidance schemes	Apr 20 6.9.2
<i>www.gov.uk/government/publications/tax-administration-strategy</i>	HMRC strategy for Making Tax Digital	Oct 20 6.6.1
<i>www.gov.uk/government/publications/the-border-operating-model</i>	New Border Operating Model as at 13 July 2020	Oct 20 4.3.1
<i>www.gov.uk/government/publications/uk-transition-the-customs-bulk-customs-declaration-and-miscellaneous-amendments-eu-exit-regulations-2020</i>	Policy paper on parcel imports	Oct 20 4.3.4
<i>www.gov.uk/government/publications/vat-and-the-public-sector-reform-to-vat-refund-rules</i>	Policy paper on reforms to s.41 claims	Oct 20 5.8.3
<i>www.gov.uk/government/publications/vat-grouping-establishment-eligibility-and-registration-call-for-evidence</i>	Call for evidence on VAT grouping provisions and potential changes	Oct 20 6.1.1
<i>www.gov.uk/government/publications/winter-economy-plan</i>	Spreading of deferred VAT payments over 2021/22	Oct 20 6.3.2
<i>www.gov.uk/government/publications/winter-economy-plan</i>	Winter economic package announced	Oct 20 6.9.1
<i>www.gov.uk/guidance/apply-for-an-exemption-from-making-tax-digital-for-vat</i>	Guidance on applying for exemption from MTD for VAT	Apr 20 6.6.1
<i>www.gov.uk/guidance/apply-to-import-multiple-low-value-parcels-on-one-declaration-from-1-january-2021</i>	Guidance on parcel imports	Oct 20 4.3.4
<i>www.gov.uk/guidance/apply-to-pay-less-duty-on-goods-you-import-for-specific-uses</i>	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
<i>www.gov.uk/guidance/authorised-economic-operator-certification</i>	Updated their guidance for applying for Authorised Economic Operator (AEO) status	Jul 20 4.3.6
<i>www.gov.uk/guidance/carry-out-checks-and-keep-records-if-youre-approved-for-fhdds</i>	Updated guide Fulfilment House Due Diligence Scheme – checks and record keeping	Apr 20 6.9.6
<i>www.gov.uk/guidance/changes-to-notifying-an-option-to-tax-land-and-buildings-during-coronavirus-covid-19</i>	Options to tax up to 31 March 2021 given 90 day notice period	Jan 21 3.2.1

www.gov.uk/guidance/changes-to-the-vat-moss-rate-for-other-countries	VAT MOSS rate changes in other countries on digital products	Jul 20 4.1.1
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/changes-to-the-vat-moss-rate-for-other-countries	Guidance for MOSS traders after Brexit	Jan 21 4.1.2
www.gov.uk/guidance/check-if-you-can-get-import-duty-relief-on-goods-using-temporary-admission	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return	Postponed accounting for import VAT	Oct 20 4.3.8
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
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www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19	Guidance about payment of VAT that was deferred in the pandemic	Jan 21 6.3.2
www.gov.uk/guidance/find-out-when-to-make-an-exit-summary-declaration	New guidance on the Exit Summary declaration	Oct 20 4.3.8
www.gov.uk/guidance/germany-providing-services-after-eu-exit	Guidance for businesses on supplying services in the EU after Brexit	Jan 21 4.2.2
www.gov.uk/guidance/get-a-guarantor-for-your-customs-comprehensive-guarantee	Guidance on customs comprehensive guarantees	Oct 20 4.3.6
www.gov.uk/guidance/get-proof-of-origin-for-your-goods	Post Brexit guidance on goods	Jan 21 4.3.5
www.gov.uk/guidance/get-your-import-vat-certificates	Clarification of which C79 certificates to use for March 2020	Jul 20 4.3.7

www.gov.uk/guidance/help-and-support-for-making-tax-digital	HMRC strategy for Making Tax Digital	Oct 20 6.6.1
www.gov.uk/guidance/how-to-move-goods-between-or-through-common-transit-countries-including-the-eu	Post Brexit guidance on goods	Jan 21 4.3.5
www.gov.uk/guidance/how-to-use-a-customs-warehouse	Guidance on customs warehouses	Oct 20 4.3.7
www.gov.uk/guidance/how-to-use-the-vat-reverse-charge-if-you-buy-building-and-construction-services	Latest guidance on domestic reverse charge for construction services to be introduced on 1 March 2021	Oct 20 3.3.1
www.gov.uk/guidance/how-to-use-the-vat-reverse-charge-if-you-supply-building-and-construction-services	Latest guidance on domestic reverse charge for construction services to be introduced on 1 March 2021	Oct 20 3.3.1
www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step	Updated guidance on <i>Making Tax Digital for VAT as an agent</i>	Oct 20 6.6.2
www.gov.uk/guidance/movements-to-temporary-storage-facilities-from-1-january-2021-to-30-june-2021	Rules for movements to temporary storage in first six months of 2021	Oct 20 4.3.1
www.gov.uk/guidance/moving-goods-into-out-of-or-through-northern-ireland-from-1-january-2021	Trader Support Service to guide traders who move goods between GB and NI	Oct 20 4.3.2
www.gov.uk/guidance/ongoing-customs-movements-and-procedures-at-the-end-of-the-transition-period	Post Brexit guidance on goods	Jan 21 4.3.5
www.gov.uk/guidance/partial-exemption-frameworks	Updated <i>Framework for HEI Partial Exemption Special Methods</i>	Oct 20 5.3.4
www.gov.uk/guidance/pay-less-customs-duty-and-vat-if-you-are-importing-capital-goods	Guidance on relief for importing capital goods of a business	Jul 20 4.3.8
www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
www.gov.uk/guidance/pay-less-or-no-duty-on-goods-you-store-process-repair-or-temporarily-use	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
www.gov.uk/guidance/pay-no-customs-duty-and-vat-on-importing-museum-and-gallery-exhibits	Guidance on relief for importing museum and gallery exhibits	Jul 20 4.3.8
www.gov.uk/guidance/pay-no-customs-duty-and-vat-on-scientific-instruments	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
www.gov.uk/guidance/pay-no-customs-duty-or-vat-on-blood-grouping-tissue-typing-and-	Guidance on relief for importing therapeutic substances of human origin	Jul 20 4.3.8

<i>therapeutic-substances</i>		
www.gov.uk/guidance/pay-no-customs-duty-or-vat-on-goods-for-disabled-people	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
www.gov.uk/guidance/pay-no-import-duties-and-vat-on-goods-for-charity	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
www.gov.uk/guidance/pay-no-import-duties-and-vat-on-miscellaneous-documents-and-related-articles	Guidance on relief for importing miscellaneous documents and related articles	Jul 20 4.3.8
www.gov.uk/guidance/pay-no-import-duties-or-vat-on-importing-goods-for-testing	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
www.gov.uk/guidance/pay-no-import-duties-or-vat-on-importing-goods-for-testing	Guidance on relief for importing goods for testing, analysis or examination	Jul 20 4.3.8
www.gov.uk/guidance/pay-no-import-duty-and-vat-on-importing-commercial-samples	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
www.gov.uk/guidance/pay-no-import-duty-and-vat-on-medical-supplies-equipment-and-protective-garments-covid-19	Extension of relief for imports of PPE until 31 October 2020	Oct 20 4.3.13
www.gov.uk/guidance/pay-no-import-duty-and-vat-on-medical-supplies-equipment-and-protective-garments-covid-19	Relief from import duty and VAT on imports of medical supplies	Jul 20 4.3.2
www.gov.uk/guidance/pay-no-import-duty-and-vat-on-substances-for-biological-and-chemical-research	Guidance on relief for importing substances for biological and chemical research	Jul 20 4.3.8
www.gov.uk/guidance/pay-no-import-duty-and-vat-when-importing-decorations-and-awards	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
www.gov.uk/guidance/pay-no-import-duty-or-vat-on-donated-medical-equipment	Guidance on relief for importing donated medical equipment	Jul 20 4.3.8
www.gov.uk/guidance/pay-no-import-duty-or-vat-on-visual-and-auditory-goods	Guidance on relief for importing visual and auditory goods	Jul 20 4.3.8
www.gov.uk/guidance/pay-no-import-duty-or-vat-when-importing-animals-for-scientific-research	Guidance on relief for importing animals for scientific research	Jul 20 4.3.8
www.gov.uk/guidance/refunds-of-uk-vat-for-non-uk-businesses-or-eu-vat-for-uk-businesses	New guidance for cross-border VAT refund claims for UK businesses and foreign businesses after 2020	Jan 21 4.5.3
www.gov.uk/guidance/register-to	Guidance on Import Control System	Oct 20 4.3.8

<i>make-an-entry-summary-declaration</i>		
<i>www.gov.uk/guidance/register-your-establishment-for-the-eat-out-to-help-out-scheme</i>	Details of “Eat Out to Help Out” scheme	Jul 20 6.9.3
<i>www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr</i>	Updated guidance on ADR	Jul 20 6.9.4
<i>www.gov.uk/guidance/trader-support-service</i>	Trader Support Service to guide traders who move goods between GB and NI	Oct 20 4.3.2
<i>www.gov.uk/guidance/using-outward-processing-to-process-or-repair-your-goods</i>	Claiming import relief for particular goods/circumstances	Oct 20 4.3.12
<i>www.gov.uk/guidance/vat-and-overseas-goods-sold-to-customers-in-the-uk-using-online-marketplaces</i>	Guidance on goods sold through online marketplaces by foreign suppliers after end of transitional period	Jan 21 4.3.7
<i>www.gov.uk/guidance/vat-moss-exchange-rates-for-2019</i>	MOSS exchange rates for quarter to 31 December 2019	Apr 20 4.1.1
<i>www.gov.uk/guidance/vat-reduced-rate-for-hospitality-holiday-accommodation-and-attractions</i>	HMRC explain application of temporary reduced rate for hospitality etc.	Oct 20 2.5.2
<i>www.gov.uk/guidance/vat-reverse-charge-technical-guide</i>	Latest guidance on domestic reverse charge for construction services to be introduced on 1 March 2021	Oct 20 3.3.1
<i>www.gov.uk/guidance/when-we-select-your-goods-for-inland-pre-clearance-checks</i>	Information about the selection of imported goods for pre-clearance checks	Oct 20 4.3.8
<i>www.gov.uk/hmrc-internal-manuals/vat-supply-and-consideration/vatsc11100</i>	Updated guidance on compound and multiple supplies	Jul 20 2.8.1
<i>www.gov.uk/vat-corrections/report-error</i>	HMRC temporarily accept error correction notices via email not by post	Jul 20 6.6.2

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>SI 2020/458</i>	Temporary zero-rating of personal protective equipment	Jul 20 2.4.4
<i>SI 2020/459</i>	Zero-rating extended to digital publications from 1 May 2020	Jul 20 2.4.1
<i>SI 2020/578</i>	Delay to implementation of Domestic Reverse Charge, and technical amendment	Jul 20 3.3.1
<i>SI 2020/698</i>	Extension of ZR of PPE until 31 Oct	Oct 20 2.4.3
<i>SI 2020/728</i>	Legislation introducing temporary reduced rate for hospitality etc.	Oct 20 2.5.2
<i>SI 2020/728</i>	Extension of reduced rate to restaurant, accommodation and entertainment supplies for 6 months from 15 July 2020	Jul 20 2.5.1
<i>SI 2020/934</i>	Legislation confirms no interest or surcharge for deferred VAT payments between March and 30 June 2020	Oct 20 6.3.1
<i>SI 2020/983</i>	HMRC to become preferential creditor from 1 December 2020	Oct 20 6.9.3
<i>SI 2020/Draft</i>	Proposal to add more claimants to s.33 list	Oct 20 5.8.3
<i>SI 2020/1113</i>	Two bodies added to s.33 claimant list	Jan 21 5.8.2
<i>SI 2020/1167</i>	Several bodies added to s.33A claimant list	Jan 21 5.8.2
<i>SI 2020/1333</i>	Replacement for VIES after the end of the transitional period	Jan 21 4.3.10
<i>SI 2020/1413</i>	Legislation to extend temporary reduced rate to 31 March 2021	Jan 21 2.5
<i>SI 2020/1495</i>	<i>The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020</i>	Jan 21 4.3.4

<i>SI 2020/1544</i>	<i>Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020</i>	Jan 21 4.3.4
<i>SI 2020/1545</i>	<i>Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020</i>	Jan 21 4.3.4
<i>SI 2020/1546</i>	<i>Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020</i>	Jan 21 4.3.4
<i>SI 2020/1619</i>	<i>The Travellers' Allowances and Miscellaneous Provisions (Northern Ireland) (EU Exit) Regulations 2020</i>	Jan 21 4.3.4
<i>SI 2020/1629</i>	<i>The Customs (Modification and Amendment) (EU Exit) Regulations 2020</i>	Jan 21 4.3.4
<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 from 1 December 2020	Apr 20 2.4.2
<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://committees.parliament.uk/committee/176/european-union-committee/publications/3/correspondence/	UK proposals for Northern Ireland after Brexit	Oct 20 4.3.2
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/guidance/exporting-personal-protective-equipment-during-coronavirus-covid-19	Temporary requirement for licence to export personal protective equipment	Jul 20 4.3.2
https://committees.parliament.uk/committee/69/european-scrutiny-committee/publications/3/correspondence/	European Scrutiny Committee asks for more information about Northern Ireland Protocol	Jul 20 4.3.1
https://services.parliament.uk/Bills/2019-21/finance/documents.html	Finance Bill 2020 proceeding through Parliament	Jul 20 6.9.1
www.gov.uk/government/news/uk-global-tariff-backs-uk-businesses-and-consumers	Government announces new UK Global Tariff to operate from 1 January 2021	Jul 20 4.3.1
www.gov.uk/government/news/uk-government-publishes-its-approach-to-the-northern-ireland-protocol	Government publishes proposals for Northern Ireland Protocol	Jul 20 4.3.1

www.gov.uk/government/publications/changes-to-the-rules-for-call-off-stock-arrangements-between-member-states/changes-to-the-rules-for-call-off-stock-arrangements-between-member-states	Updated policy paper and draft legislation for call-off stock arrangements	Jul 20 4.3.3
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/948181/20201229_Draft_Gov.uk_EU_Future_Relationship_Bill.pdf	<i>European Union (Future Relationship) Bill</i>	Jan 21 4.3.3
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/948208/20201229_Draft_gov.uk_EU_Future_Relationship_Bill_Explanatory_Notes_.pdf	<i>European Union (Future Relationship) Bill</i> explanatory notes	Jan 21 4.3.3
www.gov.uk/government/publications/hmrc-as-a-preferential-creditor/hmrc-as-a-preferential-creditor	New rules on HMRC as preferential creditor from 1 December 2020	Jan 21 6.9.4
www.gov.uk/government/collections/finance-bill-2020	Finance Bill 2020 published	Apr 20 6.9.4

3 Other UK official material

www.gov.uk/government/consultations/claims-and-elections-call-for-evidence	OTS ‘call for evidence’ in relation to tax claims and elections	Jul 20 6.9.5
www.judiciary.uk/coronavirus-covid-19-advice-and-guidance/	Temporary changes to the working arrangements at the FTT administrative centre in Birmingham	Jul 20 6.8.1
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
www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/runaway-tobacco-and-vat-fraudster-jailed-3049416	Report of prosecution	Jan 21 6.9.6
www.cps.gov.uk/crime-type/proceeds-crime	Report of prosecution	Jan 21 6.9.6
www.cps.gov.uk/news/buyer-bhs-jailed-evading-ps584000-tax	Report of prosecution	Jan 21 6.9.6
www.gov.uk/government/publications/the-adjudicators-office-annual-report-2020	Latest Adjudicator’s report	Jan 21 6.9.5
www.gov.uk/government/publications/vat-and-the-sharing-economy-call-for-evidence	Call for Evidence on VAT and the “sharing economy”	Jan 21 6.9.3

www.gov.uk/government/speeches/the-economic-secretarys-keynote-speech-to-thecityuk-2020-conference	Confirmation by minister that financial services to EU customers after Brexit will be “specified supplies” for input tax deduction	Jan 21 4.2.3
www.nao.org.uk/report/tackling-the-tax-gap/	NAO report on HMRC’s approach to tackling the tax gap	Oct 20 6.9.6

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 (A-G) (Case C-312/19): <i>XT, Lithuanian Republic intervening</i>	Opinion on identification of taxable person in structure similar to limited partnership	Jul 20 6.2.1
CJEU (A-G) (Case C-42/19): <i>Sonaecom SGPS SA v Autoridade Tributária e Aduaneira</i>	A-G’s opinion on recovery of input tax by holding company following failed takeover bid	Oct 20 5.1.1
CJEU (A-G) (Case C-449/19): <i>WEG Tevesstraße v Finanzamt Villingen-Schwenningen</i>	Opinion about transactions between property management association and the occupants of the property	Oct 20 4.4.7
CJEU (A-G) (Case C-459/19): <i>HMRC v The Wellcome Trust Ltd</i>	VAT registered non-economic operator was liable for reverse charge on purchased services	Jul 20 4.2.3
CJEU (A-G) (Case C-501/19): <i>UCMR-ADA v Pro Management Insolv IPURL</i>	Entity collecting royalties on behalf of copyright holders was engaged in economic activity as agent	Jan 21 2.1.1
CJEU (A-G) (Case C- 581/19): <i>Frenetikexito – Unipessoal Lda v Autoridade Tributária e Aduaneira</i>	A-G Kokott considers rules on compound and multiple supplies in context of gym services and nutritional advice	Jan 21 2.8.1
CJEU (A-G) (Case C-593/19): <i>SK Telecom Co. Ltd v Finanzamt Graz-Stadt</i>	A-G considers use or enjoyment provisions as applied to Korean company supplying phone services in Austria	Jan 21 4.2.1
CJEU (A-G) (Case C-604/19): <i>Gmina Wrocław v Dyrektor Krajowej Informacji Skarbowej</i>	Transfer of land subject to perpetual usufruct, by operation of land law reform, was taxable	Oct 20 4.4.6
CJEU (A-G) (Case C-656/19): <i>Bakati Plus Kereskedelmi és Szolgáltató Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Exemption of exports for “traveller’s luggage” did not apply to supplies of goods that were clearly commercial	Oct 20 4.3.10
CJEU (A-G) (Case C-703/19): <i>JK v Dyrektor Izby Administracji Skarbowej w Katowicach</i>	A-G considers difference between ‘food’ and ‘restaurant and catering services’	Jan 21 2.4.3
CJEU (A-G) (Case C-77/19): <i>Kaplan International Colleges UK Ltd v</i>	Cost-sharing exemption could not apply to international supplies, so could not avoid a reverse charge on	Jul 20 2.3.10

<i>HMRC</i>	student recruitment fees	
CJEU (A-G) (Case C-835/18): <i>SC Terracult SRL v Romanian Tax Authorities</i>	Trader should be allowed to correct invoices when new facts came to light, overturning assessment	Jul 20 6.6.3
CJEU (C-231/19): <i>BlackRock Investment Management (UK) Ltd v HMRC</i>	Purchase of software for SIF management could not be exempt; reverse charge applied in full	Oct 20 2.3.1
CJEU (C-43/19): <i>Vodafone Portugal – Comunicações Pessoais SA v Autoridade Tributária e Aduaneira</i>	Charges for cancellation of phone contract were taxable, even if less than the full contracted amount	Oct 20 2.1.1
CJEU (Case C- Case C-405/19): <i>Vos Aannemingen BVBA v Belgium</i>	Developer was entitled to deduct input tax on costs of selling the buildings, even though they legally belonged to the developer’s customers	Jan 21 5.2.3
CJEU (Case C-215/19): <i>Veronsaajien oikeudenvallvontayksikkö</i>	Place of supply of land-related services considered: data hosting was a general rule service	Oct 20 4.2.2
CJEU (Case C-231/19) (A-G): <i>Blackrock Investment Management Ltd v HMRC</i>	A-G did not consider it possible to split purchase of software for SIF management into exempt and non-exempt parts	Jul 20 2.3.2
CJEU (Case C-235/19) (A-G): <i>United Biscuits (Pension Trustees) Ltd and United Biscuits Pension Investments Ltd v HMRC</i>	Fiscal neutrality did not require exemption of investment management fees paid to non-insurance companies, because UK had been incorrect to exempt payments to insurers	Jul 20 2.3.1
CJEU (Case C-235/19): <i>United Biscuits (Pension Trustees) Ltd and another v HMRC</i>	UK had been wrong to regard pension fund management as exempt insurance transaction; fiscal neutrality did not apply	Jan 21 2.3.1
CJEU (Case C-242/19): <i>CHEP Equipment Pooling NV v Agenția Națională de Administrare Fiscală - Direcția Generală Regională a Finanțelor Publice București - Serviciul soluționare contestații and another</i>	Belgian company should have registered in Romania for acquisition of goods there, but was still entitled to make a cross-border refund claim	Oct 20 4.5.1
CJEU (Case C-276/18): <i>KrakVet Marek Batko sp.k. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Distance selling rules considered where supplier’s website helped customers to book transport service	Oct 20 4.3.11
CJEU (Case C-276/19): <i>Commission v UK</i>	UK’s extension of Terminal Markets Order was a substantive change to zero-rating: Commission should have been notified of change to derogation	Jul 20 2.4.3
CJEU (Case C-312/19): <i>XT, Lithuanian Republic intervening</i>	CJEU confirms that person acting in his own name was the only taxable	Oct 20 6.2.1

	person, silent partner was not liable for any output tax	
CJEU (Case C-331/19): <i>Staatssecretaris van Financiën Ltd v X</i>	CJEU defines ‘food’ as containing nutrients etc.	Jan 21 2.4.1
CJEU (Case C-335/19): <i>E sp zoo sp k v Minister Finansow</i>	CJEU rules that Polish conditions for bad debt claims were too stringent	Jan 21 5.7.2
CJEU (Case C- 346/19): <i>Bundeszentralamt für Steuern v Y-GmbH</i>	Germany was entitled to refuse refund claim when trader failed to respond to request for further information	Jan 21 4.5.2
CJEU (Case C- 371/19): <i>Commission v Federal Republic of Germany</i>	Germany’s refusal of “code 10” refund claims was wrong	Jan 21 4.5.1
CJEU (Case C-374/19): <i>HF v Finanzamt Bad Neuenahr-Ahrweiler</i>	Germany was right to claw back input tax on capital item where use for taxable purposes had ceased	Oct 20 5.3.1
CJEU (Case C-401/18): <i>Herst s.r.o. v Odvolací finanční ředitelství</i>	Ruling on identification of intra-community despatch in chain of transactions	Jul 20 4.3.4
CJEU (Case C-42/19): <i>Sonaecom SGPS SA v Autoridade Tributária e Aduaneira</i>	Input tax on costs of abortive takeover attempt were recoverable; input tax on raising finance was not recoverable because the funds were used to make exempt loans	Jan 21 5.1.1
CJEU (Case C-424/19): <i>Cabinet de avocat UR v Administrația Sector 3 a Finanțelor Publice prin Direcția Generală Regională a Finanțelor Publice București</i>	Principle of res judicata could not be used by trader to get the benefit of a decision that was wrong in EU law	Oct 20 4.4.9
CJEU (Case C-430/19): <i>SC CF Srl v AJFPM and DGRFPC</i>	Case about responsibilities of trader to confirm good faith of suppliers when claiming input tax	Oct 20 4.4.8
CJEU (Case C- 449/19): <i>WEG Tevesstraße v Finanzamt Villingen-Schwenningen</i>	Provision of heat by association of property owners to members could not be exempt because it was separate from the supply of land	Jan 21 3.1.2
CJEU (Case C-48/19): <i>X GmbH v Finanzamt Z</i>	Online consultations could be exempt if involved in diagnosis and treatment of patients, and quality of staff giving advice was adequate	Jul 20 2.3.8
CJEU (Case C- 488/18): <i>Finanzamt Kaufbeuren mit Außenstelle Füssen v Golfclub Schloss Igling eV</i>	CJEU considers conditions for being regarded as ‘not for profit’ sporting body	Jan 21 2.3.12
CJEU (Case C- 528/19): <i>Mitteldeutsche Hartstein-Industrie AG v Finanzamt Y</i>	Company was entitled to input tax on expenditure essential for its own trade, even if a gratuitous benefit was conferred on someone else	Oct 20 5.1.2

CJEU (Case C-547/18): <i>Dong Yang Electronics sp. z.o.o. v Dyrektor Izby Administracji Skarbowej we Wroclawiu</i>	CJEU confirms that subsidiaries are not normally fixed establishments of their holding companies; suppliers do not have to investigate intra-group contractual relationships	Jul 20 4.2.1
CJEU (Case C-621/19): <i>Finančné riaditeľstvo Slovenskej republiky v Weindel Logistik Service SR spol. s ro</i>	Company could not claim input tax deduction for import VAT paid on goods that it did not own or supply but only worked on	Jan 21 5.2.1
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 morská' 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- 656/19): <i>Bakati Plus Kereskedelmi és Szolgáltató Kft v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Commercial goods could not qualify for exemption under art.147 PVD, but if they had been exported, they were exempt under art.146 PVD	Jan 21 4.3.13
CJEU (Case C-657/19): <i>Finanzamt D v E</i>	Qualified nurse could not be “body recognised as having social character” for welfare exemption	Jan 21 2.3.7
CJEU (Case C-661/18): <i>CTT – Correios de Portugal v Autoridade Tributaria e Aduaneira</i>	Where trader had to pay output tax because supplies previously thought exempt were taxable, it should be allowed to revise its partial exemption method	Jul 20 5.3.3
CJEU (Case C-716/18): <i>CT v Romanian Tax Authorities</i>	Ancillary activities considered in context of small business exemption threshold	Oct 20 4.4.10
CJEU (Case C- 734/19): <i>ITH Comercial Timișoara v Agenția Națională de Administrare Fiscală</i>	Consequences of abandoned activities considered by CJEU	Jan 21 5.1.3
CJEU (Case C-77/19): <i>Kaplan International Colleges UK Ltd v HMRC</i>	Full court concludes that a VAT group cannot qualify for the cost sharing exemption because it is treated as a single company	Jan 21 2.3.13
CJEU (Case C-787/18): <i>Skatteverket v Sögarð Fastigheter AB</i>	Capital goods scheme could not require a later owner to pay back an adjustment based on the first owner’s input tax	Jan 21 5.3.2
CJEU (Case C-791/18): <i>Stichting Schoonzicht v Staatssecretaris van Financiën</i>	First use of “capital item” for exempt letting led to full clawback immediately, not a CGS adjustment	Oct 20 5.3.2
CJEU (Case C- 801/19): <i>Franck d.d. Zagreb v Ministarstvo financija</i>	‘Reverse factoring’ arrangement to get around Croatian lending regulations	Jan 21 2.3.3

<i>Republike Hrvatske Samostalni sektor za drugostupanjski upravni postupak</i>	was still an exempt supply of finance within art.135 PVD	
CJEU (Case C-835/18): <i>SC Terracult SRL v Romanian Tax Authorities</i>	Romanian rules incorrectly prevented correction of errors	Oct 20 6.6.4
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>Commission Decision (EU) 2020/1101</i>	Extension of relief for imports of PPE until 31 October 2020	Oct 20 4.4.2
<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
<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/info/publications/technical-note-implementation-protocol-ireland-northern-ireland_en	Commission's Task Force on Relations with the UK request more detail on Northern Ireland Protocol	Jul 20 4.3.1
https://ec.europa.eu/commission/presscorner/detail/en/ip_20_2299	Reduced rates available for various Covid-related supplies	Jan 21 4.4.2
https://ec.europa.eu/commission/presscorner/detail/en/qanda_20_2532	Brexit agreement guidance	Jan 21 4.3.2
https://ec.europa.eu/info/sites/info/files/draft_eu-uk_trade_and_cooperation_agreement.pdf	Brexit agreement	Jan 21 4.3.2
https://ec.europa.eu/taxation_customs/business/vat/modernising-vat-cross-border-ecommerce_en	Notes on new rules for e-commerce to be introduced by EU on 1 July 2021	Jan 21 4.4.1
ec.europa.eu/taxation_customs/news/commission-proposes-amend-vat-rules-accommodate-trade-northern-ireland-after-transition-period_en	EU proposals for Northern Ireland after Brexit	Oct 20 4.3.2
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
https://ec.europa.eu/eusurvey/runner/	Survey to gather views from businesses in the payments industry	Apr 20 4.4.4

VATPaymentDataSurvey	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
https://ec.europa.eu/taxation_customs/business/vat/modernising-vat-cross-border-ecommerce_en	Guidance on e-commerce rules to be introduced from 1 July 2021	Oct 20 4.4.1
https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R1318	Delays to implementation of various rules because of Covid	Oct 20 4.4.5
www.europarl.europa.eu/doceo/document/TA-9-2020-0335_EN.html	Reduced rates available for various Covid-related supplies	Jan 21 4.4.2
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/vat-scammers-arrested-in-hungary-after-evading-close-to-%E2%82%AC10-million-in-tax	International operation to close down fraud	Oct 20 4.4.3
Queries to Poststelle@fa-h-no.niedersachsen.de	New rules in Germany on electronic publications	Apr 20 4.1.1
www.consilium.europa.eu/en/press/press-releases/2020/12/30/press-release-signature-of-the-eu-uk-agreement-30-december-2020/	Brexit agreement guidance	Jan 21 4.3.2
www.consilium.europa.eu/en/press/press-releases/2020/06/24/taxation-council-agrees-on-the-postponement-of-certain-tax-rules/	Commission delays entry into force of VAT e-commerce package to 1 July 2021 and implementation of Directive on Administrative Cooperation	Jul 20 4.4.1
www.europol.europa.eu/newsroom/news/network-defrauding-least-%E2%82%AC5-million-dismantled-in-portugal	Report of EU action against organised fraud	Apr 20 4.4.6

6 Case law: House of Lords/Supreme Court

Supreme Court: <i>British Airways plc v Prosser</i>	Leave to appeal refused in case about disbursement treatment for medical examination fees incurred in connection with lawsuit	Jul 20 2.2.1
Supreme Court: <i>K E Entertainments Ltd v HMRC</i>	Change of calculation of taxable amounts in bingo led to s.80 claim subject to time limits, not reg.38 adjustment in course of business	Jul 20 6.4.5
Supreme Court: <i>Lloyds Banking Group plc and others v HMRC and</i>	Leave to appeal refused against CA decision that representative member is	Jul 20 6.4.1

<i>another</i>	entitled to claim for all overpayments, not “real world supplier”	
Supreme Court: <i>Zipvit Ltd v HMRC</i>	Questions referred to CJEU on right to deduct input tax where no VAT charged by Royal Mail on taxable postal supplies	Jul 20 6.4.4

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>HMRC v Northumbria Healthcare NHS Foundation Trust</i>	Statutory de-supply of cars supplied to staff meant that NHS Trust was regarded as using them for no business purpose and entitled to s.41 claim	Oct 20 5.4.1
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
Court of Appeal: <i>Rank Group plc v HMRC</i>	Case about offset of amounts overpaid and overclaimed in historical repayment claims	Jul 20 6.4.3
Court of Session: <i>DCM (Optical Holdings) Ltd v HMRC</i>	HMRC succeed in latest stage of long-running dispute over output tax in opticians’ business	Oct 20 2.8.4
Court of Session: <i>NHS Lothian Health Board v HMRC</i>	Where it was accepted that a repayment was due, it was not acceptable for FTT to decide that no figure could be determined – remitted for reconsideration	Jul 20 6.4.2

8 Case law: High Court/Upper Tribunal

High Court: <i>Anthony Ashbolt and Simon Arundell v HMRC and another</i>	Rules for HMRC obtaining search warrants considered	Jan 21 6.9.2
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>Deluxe Property Holdings Ltd (A Company Registered Under the Laws of the British Virgin Islands) v SCL Construction Ltd and another</i>	Customer obtained injunction against builder in dispute over repayment of VAT charged on ZR work	Jan 21 6.4.2
High Court: <i>Deluxe Property Holdings Ltd (A Company Registered Under the Laws of the British Virgin Islands) v SCL Construction Ltd and another</i>	Builder declared in breach of trust for using VAT repayment for general expenses rather than repaying it to customer	Jan 21 6.4.2

High Court: <i>Financial Reporting Council Ltd v Frasers Group plc (formerly Sports Direct International plc)</i>	Litigation privilege of VAT advice considered	Jan 21 6.9.1
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>All Answers Ltd v HMRC</i>	FTT had been wrong to conclude that appellant's contracts should be ignored, but the result was the same: it traded as principal, not as agent	Oct 20 2.9.1
Upper Tribunal: <i>Ampleaward Ltd v HMRC</i>	Fallback acquisition tax charge did not arise when goods entered into tax warehouse elsewhere in the EU	Jul 20 4.3.5
Upper Tribunal: <i>Andrew Adekun v HMRC</i>	Long-running dispute about EDR: insufficient evidence of business before 2012	Oct 20 6.2.2
Upper Tribunal: <i>Awards Drinks Ltd (in liquidation) v HMRC</i>	Appeal against assessments based on slaughtering of beer dismissed	Jul 20 6.7.1
Upper Tribunal: <i>Colchester Institute Corporation v HMRC</i>	Grant funded education was a business activity, but overpaid output tax could be offset by HMRC against overclaimed input tax	Jan 21 2.1.2
Upper Tribunal: <i>Dhalomal Kishore v HMRC</i>	Procedural decisions in MTIC case	Oct 20 6.8.2
Upper Tribunal: <i>HMRC v Beigebell Ltd</i>	FTT had erred in deciding <i>Kittel</i> tests not satisfied: remitted to new FTT for reconsideration	Jul 20 5.8.2
Upper Tribunal: <i>HMRC v Cheshire Centre for Independent Living</i>	HMRC's failure to advance a clearly winning argument earlier was held to be unreasonable conduct: 70% costs awarded to appellant, even though appellant withdrew before UT	Oct 20 6.8.8
Upper Tribunal: <i>HMRC v Gardarsson</i>	FTT had erred in concluding that an "Action Day Planner" was a book rather than stationery	Jul 20 2.4.2
Upper Tribunal: <i>HMRC v The Core (Swindon) Ltd</i>	FTT had not placed undue reliance on marketing material in coming to the conclusion that a product was a meal replacement, not a beverage	Jan 21 2.4.2
Upper Tribunal: <i>HMRC v The Rank Group plc and Done Brothers (Cash Betting) Ltd and Others</i>	HMRC's appeal about fiscal neutrality on gaming machines rejected	Jul 20 2.3.5
Upper Tribunal: <i>HMRC v The Royal Opera House Covent Garden Foundation</i>	Upper Tribunal reasserts "but for" test in partial exemption and distinguishes cases about overheads from cases	Jul 20 5.3.1

	about direct attribution	
Upper Tribunal: <i>HMRC v Websons (8) Ltd</i>	Dispute about whether review decision had been received by appellant remitted to FTT for new submissions	Jul 20 6.8.3
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>Lindsay Hackett v HMRC</i>	Unsuccessful appeal against personal liability notices for MTIC penalties	Oct 20 6.8.2
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>Milton Keynes Hospitals NHS Foundation Trust v HMRC</i>	HMRC were entitled to raise assessment using s.73 to claw back s.41 reclaim by NHS Trust	Oct 20 6.7.1
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>Regency Factors plc v HMRC</i>	Factoring company had suffered bad debts for VAT purposes, but its records did not comply with the law	Jan 21 5.7.1
Upper Tribunal: <i>Revive Corporation Ltd v HMRC</i>	FTT decision on MTIC fraud had not been clear enough in its reasons; remitted to a differently constituted FTT for reconsideration	Jan 21 5.8.1
Upper Tribunal: <i>Safestore Ltd v HMRC</i>	Self-storage company supplied the benefit of its own block insurance policy to its customers, in the same way as <i>Card Protection Plan</i>	Jan 21 2.3.2
Upper Tribunal: <i>Sandham and another, t/a Premier Metal Leeds v HMRC</i>	Knowledge of agent had to be attributed to principal, so <i>Kittel</i> tests satisfied in respect of knowledge of fraud	Jul 20 5.8.3
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>Virgin Media Ltd v HMRC</i>	Upper Tribunal confirms that reduction annual contract was not a prompt payment discount in relation	Jul 20 2.7.1

	to monthly contract	
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
Upper Tribunal: <i>Worldpay UK Ltd v HMRC</i>	Dispute about costs in a complicated matter not yet resolved – further hearing in FTT necessary	Jan 21 6.8.4
Upper Tribunal: <i>YMCA Birmingham and Others v HMRC</i>	Housing related support supplied to local authorities by charities was an exempt supply of welfare	Jul 20 2.3.9

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	Apr 20 4.3.6

	exports to China	
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 Stewart</i>	DIY claim refused for failure to comply with planning consent	Apr 20 3.4.2
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 (TC/2017/04474): <i>Ansar Ali t/a Indian Voojan</i>	Judge amends decision because downgrading penalties to “careless” meant some assessments were out of time	Oct 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
First-Tier Tribunal (TC07650): <i>Margaret Bailey</i>	DIY claim failed: extension, not new build, and cottage had not been empty for 10 years	Jul 20 3.4.2
First-Tier Tribunal (TC07653): <i>The Premspec Group Ltd</i>	Input tax disallowance on non-payment of expenditure not engaged because payment not yet due	Jul 20 5.7.1
First-Tier Tribunal (TC07654): <i>Buckstone Group Ltd</i>	Surcharge appeal dismissed	Jul 20 6.8.2
First-Tier Tribunal (TC07659): <i>John McGarry and another</i>	DIY claim was in time based on date of completion certificate	Jul 20 3.4.1
First-Tier Tribunal (TC07660): <i>Andrew Fuller</i>	DIY claim was in time based on date of completion certificate	Jul 20 3.4.1
First-Tier Tribunal (TC07673): <i>Aitmatov Academy</i>	Awards ceremony at House of Lords was cultural, not business – no input tax deduction	Jul 20 5.6.1
First-Tier Tribunal (TC07677): <i>Unistar Trading Ltd (in liquidation) and another</i>	Case about historical rules for Tribunal setting rate of interest on award to successful appellant	Jul 20 6.4.6
First-Tier Tribunal (TC07682): <i>Sean Convery</i>	Best judgement assessments justified, appeal dismissed	Jul 20 6.7.2
First-Tier Tribunal (TC07684): <i>Carl Sansom</i>	DIY claim was in time based on date of completion certificate	Jul 20 3.4.1
First-Tier Tribunal (TC07686): <i>Abdul Vahab Kharadi</i>	HMRC's failure to offer review in decision led to permission to appeal late	Jul 20 6.8.3
First-Tier Tribunal (TC07687): <i>Window To The Womb (Franchise) Ltd and others</i>	Company providing ultrasound scans to pregnant women was exempt as providing healthcare	Jul 20 2.3.7
First-Tier Tribunal (TC07688): <i>Gino</i>	Dishonesty penalty on tobacco	Jul 20 6.8.4

<i>Cifaldi</i>	smuggling confirmed	
First-Tier Tribunal (TC07689): <i>E.W.G.A. Ltd</i>	Fraud by finance director was a reasonable excuse for default surcharge in the circumstances	Jul 20 6.8.2
First-Tier Tribunal (TC07690): <i>Mainpay Ltd</i>	Company was making taxable supplies of staff, not exempt supplies of healthcare services	Jul 20 2.9.1
First-Tier Tribunal (TC07692): <i>Kelvin Lamb and another</i>	Best judgement assessments justified, appeal dismissed	Jul 20 6.7.3
First-Tier Tribunal (TC07696): <i>Reflection Investment Business</i>	Difficulties arising from trading in euro were not a reasonable excuse for default surcharge	Jul 20 6.8.2
First-Tier Tribunal (TC07705): <i>Ly Nguyen</i>	Appeal against registration decision allowed	Jul 20 6.2.2
First-Tier Tribunal (TC07706): <i>Landlinx Estates Ltd</i>	In accordance with HMRC's long-standing policy, grants of options to buy land were exempt as grants of an interest in land	Jul 20 3.1.1
First-Tier Tribunal (TC07707): <i>Mr Nazrul Miah T/A The Spice</i>	Best judgement assessments justified, appeal dismissed	Jul 20 6.7.3
First-Tier Tribunal (TC07708): <i>CCA Distribution Ltd</i>	MTIC appeal from 2006 finally dismissed on grounds of actual knowledge and means of knowledge	Jul 20 5.8.1
First-Tier Tribunal (TC07709): <i>Colin and Susan Slaymark</i>	Inputs were not overheads of ownership of opted property – only expenses of sale were allowed	Jul 20 3.2.1
First-Tier Tribunal (TC07711): <i>Ulook Ubook Ltd</i>	Card handling charges were for taxable supplies, not exempt	Jul 20 2.3.3
First-Tier Tribunal (TC07712): <i>Kendrick Kar Sales Ltd and others</i>	Historic claims had been settled and could not be amended	Oct 20 6.4.1
First-Tier Tribunal (TC07714): <i>Mandarin Consulting Ltd</i>	Career coaching was consultancy; where supplied to persons belonging outside EU, it was outside the scope	Jul 20 4.2.2
First-Tier Tribunal (TC07725): <i>Wammee Holdings Ltd</i>	Costs applications by appellant and HMRC both dismissed	Jul 20 6.8.5
First-Tier Tribunal (TC07731): <i>Askaris Information Technology Ltd</i>	MTIC appeal dismissed	Oct 20 5.8.1
First-Tier Tribunal (TC07733): <i>Europcar Group UK Ltd</i>	Hire of car seats was separate from hire of car and qualified for reduced rate	Oct 20 2.8.1
First-Tier Tribunal (TC07735): <i>Stonypath Developments Ltd</i>	No evidence that inputs had been paid for: s.26A applied to disallow input tax	Oct 20 5.7.1
First-Tier Tribunal (TC07736): <i>Roy</i>	Supplies of stone for construction of house in Northern Ireland did not	Oct 20 4.3.9

<i>Reaney t/a Armagh Marble</i>	qualify for zero-rating	
First-Tier Tribunal (TC07738): <i>Kardi Vehicles Ltd</i>	HMRC decisions upheld in relation to repayment claims on “cars sold to Republic of Ireland”	Oct 20 5.8.2
First-Tier Tribunal (TC07741): <i>Cavendish Ships Stores Ltd</i>	MTIC appeal dismissed	Oct 20 5.8.1
First-Tier Tribunal (TC07744): <i>Lesley Cook</i>	Claims to bad debt relief were not valid as made far too late	Oct 20 5.7.2
First-Tier Tribunal (TC07746): <i>QN Hotels Ltd</i>	Hardship application refused for lack of evidence	Oct 20 6.8.5
First-Tier Tribunal (TC07753): <i>Marshalls Bathroom Studio Ltd</i>	Company supplied bathroom fitting services as principal, even when independent contractors were paid directly by customers	Oct 20 2.9.2
First-Tier Tribunal (TC07759): <i>T & C Bainbridge Farming Partnership</i>	Legal costs incurred in unwinding trust over farmland was not incurred in the course of the farming business	Oct 20 5.6.1
First-Tier Tribunal (TC07762): <i>British Telecommunications plc</i>	Appeal struck out in very technical procedural decision	Oct 20 6.8.4
First-Tier Tribunal (TC07765): <i>Mr Pdraig Daly</i>	Assessments and penalties upheld	Oct 20 6.8.6
First-Tier Tribunal (TC07766): <i>Edward Burrell</i>	DIY builders’ relief not available for construction of houseboat	Oct 20 3.4.1
First-Tier Tribunal (TC07777): <i>Y4 Express Ltd</i>	Company had not received delivery services and was not entitled to input tax	Oct 20 5.2.1
First-Tier Tribunal (TC07778): <i>Andriy Kondratenko</i>	Application to make late appeal refused	Oct 20 6.8.3
First-Tier Tribunal (TC07799): <i>Yun He T/A New China Restaurant</i>	Procedural decision where legal basis of trader’s appeal was uncertain	Oct 20 6.8.5
First-Tier Tribunal (TC07800): <i>Mirza Shaharyar Baig</i>	Time limits considered in context of deliberate conduct in understating tax	Oct 20 6.7.2
First-Tier Tribunal (TC07801): <i>Withington KFC Services Ltd and Another</i>	Business should have been registered before and after a TOGC	Oct 20 6.2.3
First-Tier Tribunal (TC07802): <i>Snapcrest Ltd</i>	7-day delay was not significant or serious, and reasons were good enough to warrant allowing appeal to proceed out of time	Oct 20 6.8.3
First-Tier Tribunal (TC07803): <i>Royal Bank of Scotland Group plc</i>	Application for disclosure by appellant was refused	Oct 20 6.8.7
First-Tier Tribunal (TC07808): <i>Igen Distribution Limited (In Liquidation) And Another</i>	Trader ordered to provide more information or have his appeal struck out	Oct 20 6.8.6

First-Tier Tribunal (TC07824): <i>Concept Multi-Car Ltd</i>	Default surcharge appeal unsuccessful	Oct 20 6.8.1
First-Tier Tribunal (TC07828) <i>Greenspace Ltd</i>	Supply of insulated roof panels did not qualify for reduced rate	Oct 20 2.5.1
First-Tier Tribunal (TC07829): <i>The Ice Rink Company Ltd and another</i>	Hire of children's skates was separate from access to rink and qualified for zero-rate	Oct 20 2.8.2
First-Tier Tribunal (TC07843): <i>GB Fleet Hire Ltd</i>	Appeal struck out for having no reasonable prospect of success	Oct 20 6.8.4
First-Tier Tribunal (TC07844): <i>Mr Paul Newey (t/a Ocean Finance)</i>	FTT confirms that establishment of loan-broking business in Channel Islands avoided UK VAT on advertising expenditure	Oct 20 4.2.1
First-Tier Tribunal (TC07847): <i>Golden Harvest Wholesale Ltd</i>	Partial award of costs against appellant who pleaded guilty in MTIC prosecution and therefore had a hopeless appeal against assessment	Oct 20 6.8.8
First-Tier Tribunal (TC07849): <i>Marsh and Riddell Ltd</i>	Defences against deliberate penalties rejected	Jan 21 6.8.2
First-Tier Tribunal (TC07850): <i>Syed Hussain</i>	FTT did not accept that 'my demented father hid the post' was an adequate reason for delay in appealing: leave not granted for appeal out of time	Jan 21 6.8.3
First-Tier Tribunal (TC07856): <i>Mohammed Abdur Rashid</i>	Late appeal permitted to proceed; HMRC had sent personal liability notices to company, so no evidence that individual had received them	Jan 21 6.8.3
First-Tier Tribunal (TC07857): <i>New York Krispy Fried Chicked Ltd</i>	Penalty confirmed for failing to comply with Information Notice	Jan 21 6.8.5
First-Tier Tribunal (TC07858): <i>Joe Smithers</i>	DIY claim refused because previous building not completely demolished	Jan 21 3.4.1
First-Tier Tribunal (TC07864): <i>Wickford Development Co Ltd</i>	Roller blinds qualified for input tax deduction as building materials	Jan 21 3.3.2
First-Tier Tribunal (TC07869): <i>R T Rate Ltd and Others</i>	Repayment claims had been settled and could not be reopened	Jan 21 6.4.1
First-Tier Tribunal (TC07877): <i>P D Properties and Investments Ltd</i>	Large error on opted property sale was held to be deliberate: director's explanations were inconsistent	Jan 21 6.8.2
First-Tier Tribunal (TC07879): <i>HSBC Electronic Data Processing (Guangdong) Ltd and others</i>	FTT agrees to hold preliminary hearing on restricted issues in case about removal of companies from VAT group	Jan 21 6.1.2
First-Tier Tribunal (TC07895): <i>Lincoln Yurts Ltd</i>	Company had appealed to Tribunal, which had failed to tell HMRC; appeal was not late	Jan 21 6.8.3

First-Tier Tribunal (TC07896): <i>University of Southampton Students' Union</i>	Students' Union was not making supplies that were closely associated with education	Jan 21 2.3.4
First-Tier Tribunal (TC07900): <i>Crow Metals Ltd</i>	HMRC had failed to prove to the required standard that fraud was the only possible explanation for transactions	Jan 21 5.8.1
First-Tier Tribunal (TC07901): <i>Telec Utilities Ltd</i>	Reasonable excuse rejected for default surcharge	Jan 21 6.8.1
First-Tier Tribunal (TC07904): <i>Swanage Sea Rowing Club</i>	Charity should not have issued ZR certificate, but had a reasonable excuse that avoided the penalty	Jan 21 3.3.1
First-Tier Tribunal (TC07907): <i>Leeds Beckett Students' Union</i>	Students' Union freshers' week activities did not qualify for fundraising exemption	Jan 21 2.3.5
First-Tier Tribunal (TC07909): <i>Chelmsford City Council</i>	Local authority sports provision satisfied first condition of art.13 PVD to be treated as not supplied by a taxable person; more information required on distortion of competition	Jan 21 2.1.3
First-Tier Tribunal (TC07910): <i>Midlothian Council</i>	Local authority sports provision satisfied first condition of art.13 PVD to be treated as not supplied by a taxable person; more information required on distortion of competition	Jan 21 2.1.3
First-Tier Tribunal (TC07911): <i>Mid Ulster District Council (formerly Agherafelt District Council)</i>	Local authority sports provision satisfied first condition of art.13 PVD to be treated as not supplied by a taxable person; no risk of distortion of competition in Northern Ireland	Jan 21 2.1.3
First-Tier Tribunal (TC07915): <i>Netbusters (UK) Ltd</i>	Provider of 5-a-side pitches was making exempt supplies of land	Jan 21 3.1.1
First-Tier Tribunal (TC07923): <i>Krystal Hosting Ltd</i>	HMRC had no choice but to remove trader from MOSS for failing to respond to three reminders	Jan 21 4.1.1
First-Tier Tribunal (TC07925): <i>Eurochoice Ltd</i>	Costs awarded against company where director pleaded guilty to criminal offences, showing appeal was hopeless	Jan 21 6.8.4
First-Tier Tribunal (TC07927): <i>Tallington Lakes Ltd</i>	Spreadsheet sent to HMRC did not justify use of non-standard partial exemption method	Jan 21 5.3.1
First-Tier Tribunal (TC07930): <i>Mohammed Adam Nasir</i>	Penalties reduced from deliberate to careless in case about VAT and other taxes	Jan 21 6.8.2
First-Tier Tribunal (TC07931):	Reasonable excuse rejected for default	Jan 21 6.8.1

<i>Mohammad Ameen Mirza</i>	surcharge	
First-Tier Tribunal (TC07941): <i>Dougs Maintenance Services Ltd</i>	Reasonable excuse rejected for default surcharge	Jan 21 6.8.1
First-Tier Tribunal (TC07943): <i>Subway (Staines Central) Ltd</i>	Best judgement assessment considered	Jan 21 6.7.2
First-Tier Tribunal (TC07945): <i>Kang & Mand Ltd</i>	Dispute about VAT wrongly charged and wrongly recovered on residential property	Jan 21 6.7.1
First-Tier Tribunal (TC07947): <i>Bluejay Mining plc</i>	UK holding company was making supplies of management services for consideration to its foreign subsidiaries, even if it would not be paid until they had the money	Jan 21 5.1.2
First-Tier Tribunal (TC07951): <i>Michael Robinson</i>	Subjective belief of director that he had HMRC's agreement for conduct was enough to set aside "deliberate conduct" penalties	Jan 21 6.8.2
First-Tier Tribunal (TC07955): <i>Footprint Associates</i>	Reinstatement application refused	Jan 21 6.8.9
First-Tier Tribunal: <i>Fenix International Ltd</i>	Questions referred to CJEU on application of Implementing Regulation to online platform facilitating supplies of services by content providers to consumers	Jan 21 2.9.1

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
<i>Taxation, 2 April 2020</i>	Article about <i>News Corp</i> decision	Jul 20 2.4.1
<i>Taxation, 9 April 2020</i>	Article about effect of remote working on dealing with HMRC	Jul 20 6.9.2
<i>Taxation, 30 April 2020</i>	Article about CA decision in <i>Aria Technology</i>	Jul 20 6.7.4
<i>Taxation, 30 April 2020</i>	Article about <i>Medivet Group</i> case on surcharges	Jul 20 6.8.2
<i>Taxation, 7 May 2020</i>	Article about effect of pandemic on Tribunal procedures	Jul 20 6.9.2
<i>Taxation, 21 May 2020</i>	Article about anti-avoidance and anti-abuse measures available to HMRC	Jul 20 6.9.2
<i>Taxation, 28 May 2020</i>	Article about management of pandemic cash flow problems	Jul 20 6.9.3
<i>Taxation, 4 June 2020</i>	Article about difference between compensation payments and consideration for supplies	Jul 20 2.1.1
<i>Taxation, 4 June 2020</i>	Article about regulation of tax agents	Jul 20 6.9.2
<i>Taxation, 4 June 2020</i>	Article about HMRC decisions to prosecute	Jul 20 6.9.2
<i>Taxation, 11 June 2020</i>	Article about catches on scaling back operations because of pandemic	Jul 20 6.9.2
<i>Taxation, 18 June 2020</i>	Review of rules on place of supply of goods	Jul 20 4.3.11
<i>Taxation, 25 June 2020</i>	Article about Tribunals' response to pandemic	Jul 20 6.8.1
<i>Taxation, 25 June 2020</i>	Article about personal liability notices	Jul 20 6.8.6
<i>Taxation, 2 July 2020</i>	Article on recent VAT changes relating to the coronavirus crisis	Oct 20 6.9.5
<i>Taxation, 9 July 2020</i>	Article on possible regulation of the tax advisory profession	Oct 20 6.9.5

<i>Taxation, 16 July 2020</i>	Article about summer fiscal statement	Oct 20 2.5.3
<i>Taxation, 16 July 2020</i>	Article about place of supply of services	Oct 20 4.2.3
<i>Taxation, 16 July 2020</i>	Article about HMRC's use of the tax gap calculation	Oct 20 6.9.6
<i>Taxation, 23 July 2020</i>	Article about application of temporary reduced rate	Oct 20 2.5.3
<i>Taxation, 23 July 2020</i>	Article on potential benefits of reforming the tax system	Oct 20 6.9.5
<i>Taxation, 30 July 2020</i>	Article about compound and multiple supplies	Oct 20 2.8.3
<i>Taxation, 20 August 2020</i>	Article about results of survey on introduction of Making Tax Digital	Oct 20 6.6.3
<i>Taxation, 10 September 2020</i>	Article about HMRC policy change on compensation payments and real estate	Oct 20 2.1.3
<i>Taxation, 24 September 2020</i>	Article about supply of wedding packages	Oct 20 2.8.6
<i>Taxation, 1 October 2020</i>	Article about advantages of special status in Northern Ireland	Oct 20 4.3.2
<i>Taxation, 1 October 2020</i>	Article about winter economic package	Oct 20 6.9.1
<i>Taxation, 1 October 2020</i>	Review of possible benefits of having a Northern Irish registration after the end of transition	Jan 21 4.3.12
<i>Taxation, 1 October 2020</i>	Article about Covid support measures	Jan 21 6.3.3
<i>Taxation, 8 October 2020</i>	Review of post-Brexit guidance at beginning of last quarter of 2020	Jan 21 4.3.12
<i>Taxation, 15 October 2020</i>	Article about lease variations and cancellation fees	Jan 21 3.1.3
<i>Taxation, 29 October 2020</i>	Article about converting a charity to a charitable incorporated organisation	Jan 21 2.11.2
<i>Taxation, 29 October 2020</i>	Review of latest Adjudicator's report	Jan 21 6.9.5
<i>Taxation, 19 November 2020</i>	Review of impact of end of transition on cross-border sales of services	Jan 21 4.3.12
<i>Taxation, 26 November 2020</i>	Article on corporate transactions	Jan 21 5.1.4
<i>Taxation, 17 December 2020</i>	Article about splitting transactions for VAT benefits	Jan 21 6.2.1
<i>CIOT Press Release 10 June 2020</i>	CIOT welcomes delay to implementation of Domestic Reverse Charge	Jul 20 3.3.1
<i>www.oecd-ilibrary.org/taxation/reassessing-the-</i>	OECD report on regressive nature of	Oct 20 4.4.4

regressivity-of-the-vat_b76ced82-en	VAT	
www.att.org.uk/technical/news/hmrc-response-att-queries-temporary-reduced-rate-vat	Responses to technical questions about temporary reduced rate	Oct 20 2.5.4
www.att.org.uk/technical/news/hmrc-further-response-att-queries-temporary-reduced-rate-vat	More Q&A on detailed aspects of the temporary reduced rate	Jan 21 2.5
www.att.org.uk/technical/news/vat-registration-intending-traders---hmrc-update	ATT asks questions about registration problems where trader expects zero turnover in first year	Oct 20 6.2.5
www.charitytaxgroup.org.uk/wp-content/uploads/Charities-and-VAT-an-Evaluation-Charity-Tax-Group.pdf	Lobbying for new charity reliefs following Brexit	Jan 21 2.11.1
www.gambica.org.uk/resourceLibrary/press-release-on-ppe-and-zero-rating-for-vat.html	Specialist guidance for charitably funded bodies buying lab equipment to qualify for zero rating	Jan 21 2.4.4
www.lawsociety.org.uk/campaigns/consultation-responses/vat-grouping-establishment-eligibility-and-registration-call-for-evidence-law-society-response	Response to consultation on grouping rules	Jan 21 6.1.1
www.tax.org.uk/media-centre/press-releases/mps-back-tax-profession's-call-rethink-making-tax-digital-roll-out	CIOT welcomes PAC call for review of MTD roll-out	Jan 21 6.6.1
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
www.tax.org.uk/policy-and-technical/covid-19/indirect-taxes	CIOT website information about pandemic response	Jul 20 6.9.3
www.tax.org.uk/policy-technical/submissions/retained-eu-case-law	Response to consultation on the retention of EU case law	Oct 20 4.3.1
www.tax.org.uk/policy-technical/submissions/tackling-promoters-tax-avoidance	Submission to HMRC's consultation on <i>Tackling Promoters of Tax Avoidance</i>	Oct 20 6.9.4
www.tax.org.uk/policy-technical/submissions/vat-grouping-establishment-eligibility-and-registration	Response to consultation on grouping rules	Jan 21 6.1.1
www.tax.org.uk/policy-	HMRC comment on interaction of bad	Oct 20 5.7.3

<i>technical/technical-news/covid-19-interaction-between-vat-bad-debt-relief-payments-account</i>	debt relief and Covid deferral of VAT payments	
<i>www.tax.org.uk/policy-technical/technical-news/hmrc-letter-those-who-file-vat-returns-using-xml-software</i>	Change to filing rules for non-MTD traders	Jan 21 6.3.1
<i>www.tax.org.uk/policy-technical/technical-news/transformation-hmrc's-vat-services---important-information</i>	Change to filing rules for non-MTD traders	Jan 21 6.3.1
<i>www.tax.org.uk/potential-extend-payment-period-customsimport-vat-duty-due-15-june</i>	CIOT information about the procedure for Duty Deferment Account holders to apply for time to pay	Jul 20 6.9.3

11 Lectures

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