

VAT UPDATE 2021/22

INDEX

**Covering quarterly updates
April, July and October 2021 and
January 2022**

VAT Update January 2022 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	8
3 Other UK official material	8
4 Case law: Court of Justice of the European Union	11
5 Other European material.....	12
6 Case law: House of Lords/Supreme Court.....	17
7 Case law: Court of Appeal/Court of Session	17
8 Case law: High Court/Upper Tribunal	18
9 Case law: VAT Tribunal/First Tier Tribunal	20
10 Other material	20
11. Lectures	29

INDEX BY SOURCE

1 HMRC’s publications of their views

<i>Notice 700/17</i>	Updated Notice <i>Funded Pension Schemes</i> : input tax credit when a company is being wound up	Oct 21 5.8.1
<i>Notice 700/22</i>	Updated their Notice <i>Making Tax Digital for VAT</i>	Jul 21 6.6.1
<i>Notice 700/46</i>	Updated Notice <i>Agricultural Flat Rate Scheme</i>	Apr 21 6.2.3
<i>Notice 700/46</i>	Updated Notice <i>Agricultural Flat Rate Scheme</i>	Jul 21 6.2.1
<i>Notice 700/56</i>	Updated guidance on <i>Insolvency</i>	Oct 21 6.9.11
<i>Notice 701/14</i>	Updated Notice <i>Food products</i>	Jul 21 2.5.2
<i>Notice 701/18</i>	Women’s sanitary products eligible for ZR from 1 January 2021	Apr 21 2.4.2
<i>Notice 701/20</i>	Updated Notice <i>Caravans and houseboats</i>	Oct 21 2.5.1
<i>Notice 701/38</i>	Updated Notice <i>Seeds and plants that can be zero-rated</i>	Oct 21 2.4.1
<i>Notice 701/57</i>	Updated Notice <i>Health professionals and pharmaceutical products</i>	Jan 22 2.9.2

<i>Notice 704</i>	Updated Notice <i>Retail Export Scheme (Northern Ireland)</i>	Oct 21 4.3.3
<i>Notice 706</i>	Updated Notice <i>Partial exemption</i>	Apr 21 5.3.1
<i>Notice 706</i>	Updated Notice <i>Partial Exemption</i> on how to make an online application for a special method	Oct 21 5.3.2
<i>Notice 706/2</i>	Updated Notice <i>Capital Goods Scheme</i>	Apr 21 5.3.4
<i>Notice 707</i>	Updated VAT Notice 707 on personal exports	Jul 21 4.3.7
<i>Notice 708/6</i>	Updated Notice <i>VAT on Energy-saving materials and heating equipment</i>	Apr 21 2.5.3
<i>Notice 723A</i>	Updated Notice <i>Refunds of UK VAT for non-UK businesses or EU VAT for UK businesses to cover EU VAT refunds for UK businesses</i>	Jul 21 4.5.2
<i>Notice 735</i>	Updated Notice <i>Domestic reverse charge procedure</i>	Apr 21 3.3.1
<i>Revenue & Customs Brief 12/2020</i>	HMRC update policy on cancellation fees and compensation: when finalised it will not be retrospective	Apr 21 2.1.3
<i>Revenue & Customs Brief 3/2021</i>	<i>News Corp</i> decision only affects historic disputes, not ZR products from 1 May 2020	Apr 21 2.4.1
<i>Revenue & Customs Brief 04/2021</i>	Accelerated process for changing partial exemption methods during pandemic	Apr 21 5.3.3
<i>Revenue & Customs Brief 5/2021</i>	Brief on the VAT liability of installation of blinds	Jul 21 3.3.2
<i>Revenue & Customs Brief 6/2021</i>	Brief on juice cleanse programmes following <i>The Core (Swindon) Ltd</i>	Jul 21 2.4.1
<i>Revenue & Customs Brief 7/2021</i>	Brief on VAT liability of charging of electric vehicles	Jul 21 2.5.1
<i>Revenue & Customs Brief 8/2021</i>	HMRC say they will not apply UT decision in <i>Colchester Institute Corporation</i> on grant-funded education until clarified by appeal	Jul 21 2.1.1
<i>Revenue & Customs Brief 9/2021</i>	Brief on daycare services following <i>LIFE Services</i> and <i>The Learning Centre</i> decisions	Jul 21 2.3.3
<i>Revenue & Customs Brief 10/2021</i>	Extended deadlines for certificates of status for claims by persons established outside EU	Oct 21 4.5.4

<i>Revenue & Customs Brief 11/2021</i>	HMRC comment on possibility of exemption for Covid-19 testing services	Oct 21 2.3.5
<i>Revenue & Customs Brief 12/2021</i>	HMRC comment on outcome of latest <i>Rank</i> decision in FTT	Oct 21 2.3.4
<i>Revenue & Customs Brief 14/2021</i>	Budget introduced exemption for imports of dental prostheses	Jan 22 4.3.9
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1000000/1000000.pdf	Consultation on “tackling promoters of tax avoidance”	Apr 21 6.9.5
https://www.gov.uk/transition	Guidance on imports and exports after Brexit	Apr 21 4.3.5
<i>JSL1200 etc.</i>	Updated <i>VAT Joint and Several Liability Manual</i>	Jul 21 5.8.6
<i>PE73200, PE36400, PE77750</i>	Updated <i>VAT Partial Exemption Guidance Manual</i>	Jul 21 5.3.3
<i>VAEC9690</i>	Updated <i>VAT Assessments and Error Correction Manual</i>	Jul 21 6.7.6
<i>VAT Cost Sharing Exemption Manual</i>	<i>Cost Sharing Exemption Manual</i> updated for a variety of developments	Oct 21 2.3.8
<i>VAT Fraud Manual</i>	Entire manual placed under review	Jul 21 5.8.6
<i>VAT Place of Supply Goods Manual</i>	Amendments to the <i>VAT Place of Supply Goods Manual</i>	Jul 21 4.3.15
<i>VAT Place of Supply Services Manual</i>	Amendments to the <i>Place of Supply of Services Manual</i>	Jul 21 4.2.3
<i>VATF23530</i>	Updated <i>VAT Fraud Manual</i>	Apr 21 4.3.8
<i>VATGPB4120</i>	Updated <i>VAT Government and Public Bodies Manual</i>	Jul 21 5.8.6
<i>VATGPB8640</i>	Updated <i>Government and Public Bodies Manual</i>	Jul 21 2.12.3
<i>VATGPB8860</i>	Updated <i>VAT Government and Public Bodies Manual</i>	Jan 22 2.12.2
<i>VATHLT6030</i>	Updated <i>VAT Health Manual</i>	Jan 22 2.4.2
<i>VATINS6040 – VATINS6050</i>	Updated <i>VAT Insurance Manual</i>	Jul 21 4.2.3
<i>VATMARG02050, VATMARG11000</i>	Updated <i>VAT Margin Schemes Manual</i>	Jan 22 2.10.2
<i>VATMARG06000</i>	Updated <i>VAT Margin Schemes Manual</i>	Jan 22 2.10.2
<i>VATPOSTR2300, VATPOSTR1100, VATPOSTR2120, VATPOSTR2200, VATPOSTR1100, VATPOSTR3640, VATPOSTR3120, VATPOSTR3620, VATPOSTR3630</i>	Updated <i>VAT Place of Supply Transport Manual</i>	Jul 21 4.2.3

VATRES1000–VATRES1200, VATRES2000–VATRES2350	VAT <i>Personal Exports Retail Exports Manual</i> updated	Jul 21 4.3.3
VATREVCHG12000, VATREVCHG13000, VATREVCHG21000	Updated VAT <i>Reverse Charge Manual</i>	Jul 21 4.2.3
VATSC02130, VATSC02210, VATSC03110, VATSC03310, VATSC03321, VATSC03540, VATSC03610	Updated <i>Supply and Consideration Manual</i>	Jul 21 2.1.3
VATSC06330	Summaries of most important decisions on the treatment of grants	Jul 21 2.1.3
VATVAL07300 <i>etc.</i>	Updates to VAT <i>Valuation Manual</i>	Jul 21 2.6.2
VBDR1600	Updated VAT <i>Bad Debt Relief Manual</i>	Jan 22 5.7.2
VBNB44500	Updated VAT <i>Business/Non Business Manual</i>	Apr 21 2.1.7
VBOOKS4600	Updated <i>Books Manual</i>	Jul 21 2.4.3
VCHAR3250, VCHAR8000	Updated VAT <i>Charities Manual</i>	Jul 21 4.3.15
VCONST03540	Updated guidance on construction	Jan 22 3.3.2
VCONST03700	Updated guidance on construction	Jan 22 3.3.2
VENSAV3080	Updated VAT <i>Energy Saving Materials and Grant Funded Heating Supplies Manual</i>	Apr 21 2.5.3
VFUP2530	Updated <i>Fuel and Power Manual</i>	Oct 21 2.5.3
VFUP3400	Updated <i>Fuel and Power Manual</i>	Oct 21 2.5.3
VIT13300	Internal manual guidance on claiming import VAT updated	Apr 21 5.2.1
VRDP01000, VRDP29100, VRDP45000, VRDP46000	Updated <i>Relief for Disabled People Manual</i>	Jul 21 2.4.3
VROBP1000	Extensive revisions to <i>VAT Refunds to Overseas Business Persons Manual</i>	Oct 21 4.5.3
VRS1150, VRS1200	Updated VAT <i>Retail Schemes Manual</i>	Jul 21 2.6.2
VTOGC1100	Update VAT <i>Transfer of a Going Concern Manual</i>	Jul 21 2.12.3
VTRANS050000, VTRANS060100 – VTRANS060200, VTRANS070100 – VTRANS070400	Updates to VAT <i>Transport Manual</i>	Jul 21 4.2.3
Internet search for “ <i>Making Tax Digital Update for Agents – September 2021</i> ”	Edition 18 of <i>Making Tax Digital Update for Agents</i>	Oct 21 6.6.2
www.gov.uk/government/collections/tax-administration-and-maintenance-autumn-2021	Documents published on ‘Tax Administration and Maintenance day’	Jan 22 6.9.2

www.gov.uk/government/collections/tax-policies-and-consultations-spring-2021	Several tax consultations published on “tax day”	Apr 21 6.9.2
www.gov.uk/government/consultations/call-for-evidence-simplification-of-partial-exemption-and-the-capital-goods-scheme	Results of consultation on simplifying partial exemption and capital goods scheme – no significant changes proposed	Apr 21 5.3.2
www.gov.uk/government/consultations/call-for-evidence-simplifying-the-vat-land-exemption/simplifying-the-vat-land-exemption-call-for-evidence	Consultation on “Simplifying the VAT Land Exemption”	Jul 21 3.1.3
www.gov.uk/government/consultations/call-for-evidence-simplifying-the-vat-land-exemption	Consultation on simplifying land rules leads to no immediate changes	Jan 22 3.1.1
www.gov.uk/government/consultations/draft-regulations-dotas-dasvoit-and-potas-regimes	Consultation on new rules on promoters of avoidance schemes	Jul 21 6.9.2
www.gov.uk/government/consultations/vat-and-value-shifting	Consultation on apportionment of consideration for mixed supplies	Apr 21 2.8.2
www.gov.uk/government/news/11-year-ban-for-payroll-boss-in-tax-avoidance-scheme	Director banned for 11 years for acting in company liquidated owing HMRC a great deal of money	Jul 21 6.9.7
www.gov.uk/government/news/one-month-left-to-join-vat-deferral-new-payment-scheme	Reminder to businesses that they need to sign up to pay VAT deferred during the first lockdown	Jul 21 6.3.6
www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021	Guidance to new rules affecting trade from, to and through Northern Ireland	Apr 21 4.3.6
www.gov.uk/government/publications/compliance-checks-penalties-for-enablers-of-defeated-tax-avoidance-ccfs43/compliance-checks-penalties-for-enablers-of-defeated-tax-avoidance-ccfs43	Updated factsheet CC/FS43 on penalties for enablers of tax avoidance	Oct 21 6.9.10
www.gov.uk/government/publications/eu-e-commerce-package/eu-vat-e-commerce-package	HMRC policy paper on the introduction of the EU e-commerce package	Jul 21 4.3.5
www.gov.uk/government/publications/finance-bill-2021-public-bill-committee	Finance Bill amended to remove “clock stopping” provision in VAT interest rules	Jul 21 6.3.4
www.gov.uk/government/publications/guides-to-importing-and-exporting-goods-between-great-britain-and-the-eu	Guidance on imports and exports after Brexit	Apr 21 4.3.5
www.gov.uk/government/publications/hmrc-issue-briefing-collecting-tax	HMRC briefing on approach to	Jul 21 6.3.1

<i>debts-as-we-emerge-from-coronavirus-covid-19</i>	collecting debts after the pandemic	
<i>www.gov.uk/government/publications/penalties-for-late-submission/penalties-for-late-submission</i>	How new penalty points system will work for group registrations	Apr 21 6.8.1
<i>www.gov.uk/government/publications/procurement-policy-note-0921-thresholds-and-inclusion-of-vat</i>	Updated guidance on public procurement tendering rules – estimates to be inclusive of VAT	Jan 22 6.9.6
<i>www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates</i>	Interest rates on overdue tax rise from 4 January 2022	Jan 22 6.3.2
<i>www.gov.uk/government/publications/the-free-zones-customs-excise-and-vat-regulations-2021/the-free-zones-customs-excise-and-vat-regulations-2021</i>	New free zone rules	Jan 22 4.3.5
<i>www.gov.uk/guidance/brexit-guidance-for-businesses</i>	Guidance on post-Brexit rules on HMRC website	Oct 21 4.3.2
<i>www.gov.uk/guidance/changes-to-notifying-an-option-to-tax-land-and-buildings-during-coronavirus-covid-19</i>	Time limit for notifying options during pandemic extended to 90 days up to 30 June 2021	Apr 21 3.2.1
<i>www.gov.uk/guidance/changes-to-notifying-an-option-to-tax-land-and-buildings-during-coronavirus-covid-19</i>	Changes to option to tax procedures	Oct 21 3.2.1
<i>www.gov.uk/guidance/check-how-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu</i>	HMRC guidance for businesses registered for the EU One Stop Shop (OSS)	Jul 21 4.3.5
<i>www.gov.uk/guidance/check-how-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu</i>	Guidance on One Stop Shop return system for traders in Northern Ireland	Oct 21 4.1.1
<i>www.gov.uk/guidance/check-how-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu</i>	New guidance on businesses that are able to register under the Union One Stop Shop	Oct 21 4.3.5
<i>www.gov.uk/guidance/check-how-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu</i>	Guidance on distance sales from Northern Ireland to EU	Jan 22 4.3.7
<i>www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-</i>	Guidance on payment of VAT where customs declarations are deferred	Apr 21 4.3.5

<i>your-vat-return</i>		
<i>www.gov.uk/guidance/claim-vat-refunds-in-northern-ireland-or-the-eu-if-youre-established-in-northern-ireland-or-in-the-eu</i>	Updated guidance on cross-border VAT refunds	Apr 21 4.5.3
<i>www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat</i>	Updated online guidance on postponed accounting	Jul 21 4.3.8
<i>www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat</i>	Guidance on difficulties accessing import VAT statements	Apr 21 4.3.5
<i>www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat</i>	Updated guidance on accounting for import VAT on the VAT return: problems with allocation to months	Oct 21 4.3.5
<i>www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat</i>	Guidance on correction of import VAT errors on VAT return	Jan 22 4.3.6
<i>www.gov.uk/guidance/completing-a-one-stop-shop-vat-return</i>	Guidance on One Stop Shop return system for traders in Northern Ireland	Oct 21 4.1.1
<i>www.gov.uk/guidance/completing-a-one-stop-shop-vat-return</i>	Guidance on one stop shop returns	Jan 22 4.3.7
<i>www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19</i>	Scheme for payment of Covid-deferred VAT by instalments	Apr 21 6.3.1
<i>www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19</i>	Updated guidance on deferred VAT: penalties for failure to pay or set up payment arrangement	Oct 21 6.3.1
<i>www.gov.uk/guidance/eu-business-taxes-and-tariffs</i>	Updated guidance on import VAT paid by agents or by suppliers	Apr 21 5.2.2
<i>www.gov.uk/guidance/get-confirmation-from-hmrc-that-you-are-trading-in-the-uk</i>	Changing to issue of ‘certificate of status of taxable person’ for cross-border refunds	Apr 21 4.5.2
<i>www.gov.uk/guidance/get-help-with-a-tax-issue-as-a-mid-sized-business</i>	Details of new Customer Engagement and Support Team initiative	Oct 21 6.9.12
<i>www.gov.uk/guidance/goods-and-services-you-can-claim-for-under-the-vat-diy-scheme</i>	Updated guidance on claiming under the DIY Housebuilders’ Scheme	Jan 22 3.4.2
<i>www.gov.uk/guidance/goods-you-do-not-include-when-valuing-for-import-vat</i>	New guidance on valuing goods for import VAT purposes	Jul 21 4.3.9
<i>www.gov.uk/guidance/how-to-claim-vat-relief-on-goods-imported-for-onward-supply-to-an-eu-country</i>	New guidance on various transactions involving Northern Ireland	Jul 21 4.3.3
<i>www.gov.uk/guidance/how-to-value-goods-for-import-vat;</i>	New guidance on valuing goods for import VAT purposes	Jul 21 4.3.9
<i>www.gov.uk/guidance/refunds-of-uk-vat-for-non-uk-businesses-or-eu-vat</i>	Updated guidance on cross-border VAT refunds	Apr 21 4.5.3

<i>for-uk-businesses</i>		
<i>www.gov.uk/guidance/refunds-of-uk-vat-for-non-uk-businesses-or-eu-vat-for-uk-businesses</i>	HMRC offer trial of more efficient VAT refund application service	Oct 21 4.5.2
<i>www.gov.uk/guidance/sending-parcels-between-great-britain-and-northern-ireland</i>	Updated guidance on parcel and post movements from Great Britain to Northern Ireland	Apr 21 4.3.6
<i>www.gov.uk/guidance/submit-your-one-stop-shop-return-and-vat-payment</i>	Guidance on One Stop Shop return system for traders in Northern Ireland	Oct 21 4.1.1
<i>www.gov.uk/guidance/tax-avoidance-penalties-appeals-and-publishing-details-of-enablers</i>	Updated guidance on the “enabler penalty”	Oct 21 6.9.10
<i>www.gov.uk/guidance/tell-hmrc-about-changes-to-your-vat-io-ss-registration-in-the-eu</i>	Guidance on one stop shop registration	Jan 22 4.3.7
<i>www.gov.uk/guidance/tell-hmrc-youre-registered-for-the-vat-import-one-stop-shop-in-the-eu</i>	HMRC guidance for businesses registered for the EU Import One Stop Shop (IOSS)	Jul 21 4.3.5
<i>www.gov.uk/guidance/transitional-guidance-for-vat-specified-supplies</i>	Guidance on specified supplies before and after end of transitional period	Apr 21 4.2.5
<i>www.gov.uk/guidance/vat-and-overseas-goods-sent-to-the-uk-and-returned-to-the-seller</i>	Guidance for online marketplaces on goods that are returned to the seller for a refund	Jul 21 4.3.13
<i>www.gov.uk/guidance/vat-and-overseas-goods-sold-directly-to-customers-in-the-uk</i>	Updated guidance on sales by foreign traders direct to UK customers	Jul 21 4.3.13
<i>www.gov.uk/guidance/vat-and-overseas-goods-sold-to-customers-in-the-uk-using-online-marketplaces</i>	Updated guidance on sales by foreign traders to UK customers through online marketplaces	Jul 21 4.3.13
<i>www.gov.uk/guidance/vat-eu-businesses-buying-in-the-uk-and-the-vat-refund-scheme</i>	Updated guidance on cross-border VAT refunds	Apr 21 4.5.3
<i>www.gov.uk/guidance/vat-on-movements-of-goods-between-northern-ireland-and-the-eu</i>	Updated guidance on movements of goods between NI and the EU	Oct 21 4.3.3
<i>www.gov.uk/guidance/vat-road-fuel-scale-charges-from-1-may-2021-to-30-april-2022</i>	Updated road fuel scale charge tables	Jul 21 2.12.4
<i>www.tax.org.uk/policy-technical/technical-news/vat-registration-delays</i>	HMRC suggest ways of avoiding delays in registration	Apr 21 6.2.4

2 Statute and other Parliamentary material

<i>Budget Red Book 2.45</i>	Scheme for payment of Covid-	Apr 21 6.3.1
-----------------------------	------------------------------	--------------

	deferred VAT by instalments	
<i>Budget Red Book 2.46</i>	Temporary reduced rate for pandemic-hit sectors extended to 30 September 2021, followed by 12.5% for 6 months	Apr 21 2.5.1
<i>Budget Red Book 2.91</i>	Registration thresholds fixed until 31 March 2024	Apr 21 6.2.1
<i>Budget Red Book 2.95</i>	New system for late filing and late payment penalties from 1 April 2022	Apr 21 6.8.1
<i>FB 2021 clauses 112 – 113, 116; Sch.23, Sch.25</i>	New system for late filing and late payment penalties from 1 April 2022	Apr 21 6.8.1
<i>Hansard 13 January 2021</i>	New second-hand goods scheme to be introduced in Northern Ireland	Apr 21 2.10.1
https://bills.parliament.uk/bills/2835	FA 2021 received Royal Assent on 10 June	Jul 21 6.9.1
https://bills.parliament.uk/bills/3060	Finance Bill 2022 published	Jan 22 6.9.1
https://committees.parliament.uk/committee/62/environmental-audit-committee/news/139275/eac-calls-for-climate-and-nature-investment-to-be-prioritised-in-the-economic-recovery/	Suggestion by Parliamentary committee to use VAT reliefs to promote environmental agenda	Apr 21 6.9.8
<i>OOTLAR Oct 2021 para.1.37, 1.38</i>	Announcement of post-Brexit solution for second-hand car dealers in Northern Ireland	Jan 22 2.10.1
<i>OOTLAR Oct 2021, para.2.20</i>	Consultation announced on options to simplify the VAT treatment of fund management fees	Jan 22 2.3.1
<i>OOTLAR para.1.34</i>	Announcement of VAT reliefs in free zones	Jan 22 4.3.5
<i>SI 2013/2911</i>	Updated road fuel scale charge tables	Jul 21 2.12.4
<i>SI 2021/1023</i>	<i>Value Added Tax (Treatment of Transactions) (Revocation) Order 2021</i> revokes SI 1992/630	Oct 21 5.4.1
<i>SI 2021/1156</i>	<i>Free Zones (Customs, Excise and Value Added Tax) Regulations 2021</i>	Jan 22 4.3.5
<i>SI 2021/1164</i>	<i>The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021</i>	Jan 22 4.3.7
<i>SI 2021/1165</i>	<i>Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021</i>	Jan 22 4.3.7
<i>SI 2021/1375</i>	End of relaxed procedures for imports that applied through 2021	Jan 22 4.3.8
<i>SI 2021/1444</i>	<i>The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU)</i>	Jan 22 4.3.8

	<i>Exit) (No. 2) Regulations 2021</i>	
<i>SI 2021/369</i>	Changes to reverse charge rules on Emissions Trading Scheme	Apr 21 3.3.1
<i>SI 2021/483</i>	<i>The Taxation Cross-border Trade (Northern Ireland) (EU Exit) (Amendment) Regulations 2021</i>	Jul 21 4.3.4
<i>SI 2021/697</i>	<i>The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) Regulations 2021</i> extend transitional period for delayed declarations	Jul 21 4.3.10
<i>SI 2021/714</i>	<i>The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021</i>	Jul 21 4.3.4
<i>SI 2021/715</i>	<i>The Value Added Tax (Amendment) (EU Exit) Regulations 2021</i>	Jul 21 4.3.4
<i>SI 2021/770</i>	<i>Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No 1 and Transitory Provision) Regulations 2021</i>	Oct 21 4.3.3
<i>SI 2021/779</i>	Effective date of <i>Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations</i> (SI 2021/714) amended	Oct 21 4.3.4
<i>SI 2021/979</i>	<i>Indirect Taxes (Disclosure of Avoidance Schemes) (Amendment) Regulations 2021</i>	Oct 21 6.9.6
<i>SI 2021/980</i>	<i>Tax Avoidance Schemes (Information) (Amendment) Regulations 2021</i>	Oct 21 6.9.6
<i>SI 2021/986</i>	<i>Value Added Tax (Amendment) Regulations 2021</i> extend MTD obligations from 1 April 2022	Oct 21 6.6.1
www.gov.uk/government/collections/finance-bill-2021	Finance (No. 2) Bill 2021 published	Apr 21 6.9.1

3 Other UK official material

<i>HM Treasury Press Release 1 January 2021</i>	Women's sanitary products eligible for ZR from 1 January 2021	Apr 21 2.4.2
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/887109/Document_Upload_Centre_-_Professional_User.pdf	Tribunals service updated guidance on PDF bundles	Jul 21 6.8.1
https://questions-statements.parliament.uk/written-	New UK trading emissions scheme to be zero-rated: ministerial	Oct 21 2.12.1

statements/detail/2021-07-05/hcws148	announcement	
www.cps.gov.uk/cps/news/vat-fraudster-who-spent-money-spanish-homes-jailed	Report of prosecution	Oct 21 6.9.8
www.cps.gov.uk/mersey-cheshire/news/pizza-takeaway-boss-jailed-sending-false-tax-returns	Report of prosecution	Oct 21 6.9.8
www.cps.gov.uk/mersey-cheshire/news/takeaway-owner-jailed-fraudulent-tax-returns	Report of prosecution	Oct 21 6.9.8
www.gov.uk/government/collections/finance-bill-2021-22	Draft clauses for FA 2022 published on 20 July 2021	Oct 21 6.9.1
www.gov.uk/government/news/administration-services-firm-boss-banned-for-vat-fraud	Insolvency Service bans an individual from acting as director	Apr 21 6.9.7
www.gov.uk/government/news/chancellor-launches-vision-for-future-public-spending	Autumn Budget will be on 27 October 2021	Oct 21 6.9.3
www.gov.uk/government/news/restaurant-boss-banned-for-hiding-takings-to-avoid-tax	Insolvency Service bans an individual from acting as director	Apr 21 6.9.7
www.gov.uk/government/news/suspended-sentence-for-director-who-claimed-he-was-used-as-front-for-company	Report of prosecution	Oct 21 6.9.8
www.gov.uk/government/statistics/measuring-tax-gaps	Annual “tax gap” report for 2019/20	Oct 21 6.9.5
www.judiciary.uk/announcements/senior-president-of-tribunals-annual-report-2021-is-published/	<i>Senior President of Tribunals’ 2021 Annual Report</i>	Oct 21 6.9.14
www.judiciary.uk/publications/first-tier-tribunal-tax-chamber-general-guidance-on-appeals/	Tribunals service updated guidance on PDF bundles	Jul 21 6.8.1
www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/jailed-tax-fraudster-ordered-to-repay-1-pounds-1-pence-million-3095628	Confiscation order imposed on VAT fraudster	Jul 21 6.9.6
www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/runaway-vat-fraudster-jailed-3123046	Report of prosecution	Oct 21 6.9.8
www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/crime-gang-jailed-for-34-years-3140393	Prosecution of criminal gang	Jan 22 6.9.4

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-156/20): <i>Zipvit Ltd v HMRC</i>	A-G considers claims for input tax could not be made without VAT invoices where supplier and customer had believed supplies were exempt	Oct 21 6.4.1
CJEU (A-G) (Case C-21/20): <i>Balgarska natsionalna televizija v Director of the Direktsia</i>	Entitlement of state-funded television corporation to recover input tax considered	Apr 21 2.1.4
CJEU (A-G) (Case C-213/19): <i>Commission v United Kingdom</i>	A-G agrees with Commission that UK failed to police imports from China with resulting understatement of VAT and duty	Oct 21 4.4.8
CJEU (A-G) (Case C-228/20): <i>I GmbH v Finanzamt H</i>	A-G discusses principles of fiscal neutrality in context of private medicine in Germany	Oct 21 2.3.6
CJEU (A-G) (Case C-299/20): <i>Icade Promotion SAS v Ministry of Action and Public Accounts</i>	Rules on “building land” considered	Jul 21 4.4.4
CJEU (A-G) (Case C-324/20): <i>Finanzamt B v X-Beteiligungsgesellschaft mbH</i>	A-G considers interaction of chargeable event rules under art.63 and 64 PVD	Oct 21 6.5.1
CJEU (A-G) (Case C-4/20): ‘ALTI’ <i>OOD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Plovdiv pri Tsen-tralno upravlentie na Natsionalnata agentsia za prihodite</i>	Consideration of allocation of liability to third party – not appropriate to charge default interest as well as VAT	Jul 21 4.4.6
CJEU (A-G) (Case C-4/20): ‘Alti’ <i>OOD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Plovdiv pri Tsentralno upravlentie na Natisonalnata agentsia za prihodite</i>	A-G Kokott considers default interest should not be added where a VAT liability is transferred to someone under a joint and several liability provision	Apr 21 4.4.4
CJEU (A-G) (Case C-521/19): <i>CB v Tribunal Económico Administrativo Regional de Galicia</i>	A-G considers whether assessment on undeclared income should be at VAT rate or at VAT fraction	Apr 21 4.4.3
CJEU (A-G) (Case C-80/20): <i>WiloSalmson France SAS v Agenția Națională de Administrare Fiscală and another</i>	A-G considers the requirement for invoice as well as supply for deducting input tax, and the effect of correcting an invoice on time limits for claiming	Jul 21 4.5.1
CJEU (A-G) (Case C-844/19): <i>CS v Finanzamt Graz-Stadt</i>	A-G Kokott considers whether interest should be credited on VAT repayment claims	Apr 21 4.4.5
CJEU (A-G) (Case C-846/19): <i>EQ v Administration de l’Enregistrement, des Domaines et de la TVA</i>	Rules on “having a social character” considered by A-G	Apr 21 2.3.4

CJEU (A-G) (Case C-855/19): <i>G. sp. z o.o. v Dyrektor Izby Administracji Skarbowej w Bydgoszczy</i>	Polish anti-fraud measures were disproportionate	Apr 21 4.3.3
CJEU (A-G) (Case C-9/20): <i>Grundstücksgemeinschaft Kollaustraße 136 v Finanzamt Hamburg-Oberalster</i>	A-G considered that art.167 required deduction of input tax when supplier was required to account for output tax, where cash accounting operated	Oct 21 4.4.7
CJEU (A-G) (Case C-90/20): <i>ApcoaParking Danmark A/S v Skatteministeriet</i>	A-G opinion that penalties levied by parking company are within the scope of VAT and are VATable	Jul 21 2.1.2
CJEU (A-G) (Cases C-45/20, C-46/20): <i>E v Finanzamt N and Z v Finanzamt G</i>	Allocation of assets to business use in private house considered	Jul 21 4.4.5
CJEU (C-58/20) (C-59/20): <i>K and DBKAG v Finanzamt Österreich, formerly Finanzamt Linz</i>	CJ considers exemption for management of special investment funds in context of subcontracted services and software	Jul 21 2.3.1
CJEU (C-58/20) (C-59/20): <i>K and DBKAG v Finanzamt Österreich, formerly Finanzamt Linz</i>	Subcontracted services could qualify for exemption for management of special investment funds	Oct 21 2.3.3
CJEU (Case C-108/20): <i>HR v Finanzamt Wilmersdorf</i>	Husband and wife involvement in fraudulent supply chain considered by CJEU	Jul 21 4.4.13
CJEU (Case C-154/20): <i>KemwaterProChemie s. r. o. v Odvolací finanční ředitelství</i>	Failure to identify supplier on invoices meant it was not possible to show that supplier was a taxable person	Jan 22 4.4.7
CJEU (Case C-182/20): <i>BE and DT v Administrația Județeană a Finanțelor Publice Suceava and Others</i>	Romanian law was wrong to regard company in liquidation as not a taxable person	Jul 21 4.4.11
CJEU (Case C-21/20): <i>Balgarskanatsionalna televizia v Direktor na Direktsia</i>	Exemption/business status of state-funded and grant-funded television station in Bulgaria considered	Oct 21 2.2.1
CJEU (Case C-281/20): <i>Ferimet SL v Administración General del Estado</i>	Right to deduct input tax where invoices failed to identify the true supplier considered: formal and substantive conditions for claim	Jan 22 4.4.3
CJEU (Case C-281/20): <i>Promexor Trade SRL v Direcția Generală a Finanțelor Publice Cluj – Administrația Județeană a Finanțelor Publice Bihor</i>	Trader with cancelled registration should be allowed to re-register in order to claim input tax, where liable for output tax	Jan 22 4.4.5
CJEU (Case C-288/19): <i>QM v Finanzamt Saarbrücken</i>	Place of supply of company car provision to employees considered	Apr 21 4.2.4
CJEU (Case C-294/20): <i>GE Auto Service Leasing GmbH v Tribunal</i>	Germany was entitled to refuse cross-border refund claims for failure to	Oct 21 4.5.1

<i>Económico Administrativo Central</i>	produce supporting evidence	
CJEU (Case C-324/20): <i>Finanzamt B v X-Beteiligungsgesellschaft mbH</i>	Tax point rules in PVD articles 63 to 66 considered	Jan 22 6.5.1
CJEU (Case C-334/20): <i>Amper Metal Kft v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	“Usefulness” of input in increasing turnover could not be relevant in deciding whether input tax could be claimed	Jan 22 4.4.6
CJEU (Case C-373/19): <i>FinanzamtMünchen III v Dubrovin & Träger GbR – Aquatics</i>	CJEU considers that swimming school was not providing education	Jan 22 2.3.2
CJEU (Case C-396/20): <i>CHEP Equipment Pooling NV v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Company’s cross-border claim was validly reduced because of errors made and not corrected by the claimant	Jan 22 4.5.2
CJEU (Case C-398/20): <i>ELVOSPOL, s. r. o v Odvolací finanční ředitelství</i>	Bad debt relief rules in Czech Republic considered by CJEU	Jan 22 5.7.1
CJEU (Case C-406/20): <i>Phantasialand v Finanzamt Brühl</i>	Germany was entitled to apply different rates to travelling fairs and sedentary fairs, if they did not compete with each other	Oct 21 4.4.5
CJEU (Case C-45/20): <i>E v Finanzamt N</i> and CJEU (Case C-46/20): <i>Z v Finanzamt G</i>	German time limits for allocating assets to business or private use had to be applied with regard to principle of proportionality	Jan 22 4.4.4
CJEU (Case C-459/19): <i>HMRC v Wellcome Trust Ltd</i>	Charity was liable to reverse charge on investment management services bought in from outside UK	Apr 21 4.2.1
CJEU (Case C-48/20): <i>UAB ‘P.’ v Dyrektor Izby Skarbowej w B</i>	Polish law preventing correction of erroneous invoices was contrary to the Directive	Apr 21 4.4.7
CJEU (Case C-501/19): <i>UCMR - ADA Asociația pentru Drepturi de Autor a Compozitorilor v Asociația culturală , Suflet de Român</i>	Collective management organisation for authors’ royalties was liable to account for VAT under art.28 PVD	Apr 21 2.1.6
CJEU (Case C-521/19): <i>CB v Tribunal Económico-Administrativo Regional de Galicia</i>	Undeclared income should be assessed as VAT-inclusive amount	Oct 21 4.4.3
CJEU (Case C-573/20): <i>Casa di Cura Città di Parma SpA v Agenzia delle Entrate</i>	Italian protest at disallowance of input tax on healthcare rejected by CJEU	Jul 21 4.4.12
CJEU (Case C-581/19): <i>Frenetikexito – Unipessoal Lda v Autoridade Tributária e Aduaneira</i>	CJEU considers principles of mixed and compound supplies, and also medical care exemption	Apr 21 2.8.1
CJEU (Case C-593/19): <i>SK Telecom Co. Ltd v Finanzamt Graz-Stadt</i>	Application of “use and enjoyment” place of supply rules considered by CJEU	Jul 21 4.2.1

CJEU (Case C-604/19): <i>Gmina Wrocław v Dyrektor Krajowej Informacji Skarbowej</i>	Transfer of “perpetual usufruct” was a taxable transaction	Apr 21 3.1.2
CJEU (Case C-655/19): <i>Administrația Județeană a Finanțelor Publice Sibiu and Another v LN</i>	Seller of property acquired on foreclosure of loan was not engaged in economic activity	Apr 21 2.1.5
CJEU (Case C-695/19): <i>Rádio Popular – Electrodomésticos SA v Autoridade Tributária e Aduaneira</i>	Exempt insurance income has to be taken into account in standard method of partial exemption, even if “incidental”	Oct 21 5.3.1
CJEU (Case C-7/20): <i>VS v Hauptzollamt Münster</i>	Place of importation considered	Apr 21 4.3.2
CJEU (Case C-703/19): <i>J.K. v Dyrektor Izby Administracji Skarbowej w Katowicach</i>	Distinction between catering and food considered	Jul 21 4.4.7
CJEU (Case C-712/19): <i>Novo Banco, S. A v Junta de Andalucía</i>	Andalusian banking tax was not incompatible with PVD	Apr 21 4.4.6
CJEU (Case C-717/19): <i>Boehringer Ingelheim RCV GmbH & Co. KG Magyarországi Fióktelepe v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Subsidies paid by manufacturer to state healthcare body reduced manufacturer’s output tax on sales of pharmaceuticals	Jan 22 2.7.1
CJEU (Case C-787/19): <i>Commission v Republic of Austria</i>	Infringement proceedings against Austria’s TOMS	Apr 21 2.9.1
CJEU (Case C-80/20): <i>WiloSalmsen France SAS v Agenția Națională de Administrare Fiscală and another</i>	Cancellation and replacement of defective invoices did not enable recipient to claim relief in 2015 rather than in 2012	Jan 22 4.5.1
CJEU (Case C-802/19): <i>Firma Z v Finanzamt Y</i>	Rules for bad debt relief for cross-border debts considered	Apr 21 5.7.1
CJEU (Case C-81/20) <i>SC Mitliv Exim SRL v Agenția Națională de Administrare Fiscală</i>	Payment on account in prosecution did not give rise to interest in favour of taxpayer	Oct 21 4.4.4
CJEU (Case C-812/19): <i>Danske Bank A/S, Danmark, Sverige Filial v Skatteverket</i>	<i>Skandia</i> principle applied where head office grouped with subs, as well as when branch grouped with subs	Apr 21 6.1.1
CJEU (Case C-844/19): <i>CS and another v Finanzamt Österreich, Dienststelle Judenburg Liezen and another</i>	Fiscal neutrality demanded that traders receiving delayed repayments of VAT should receive interest, but it was for Member States to provide detailed rules	Jul 21 4.4.8
CJEU (Case C-846/19): <i>EQ v Administration de l’Enregistrement, des Domaines et de la TVA</i>	CJ discusses application of “body devoted to social well-being”	Jul 21 2.3.4
CJEU (Case C-855/19): <i>G. sp. z o.o. v Dyrektor Izby Administracji</i>	Polish rule, requiring advance payment of acquisition tax before	Oct 21 4.4.6

<i>Skarbowej w Bydgoszczy</i>	chargeable event date, contravened PVD	
CJEU (Case C-868/19): <i>M-GmbH v Tax office for corporations Berlin</i>	German restrictions on grouping disapproved by CJEU	Jul 21 4.4.9
CJEU (Case C-895/19): <i>A.v Dyrektor Krajowej Informacji Skarbowej</i>	Polish law refusing correction of returns was incompatible with PVD	Apr 21 4.3.4
CJEU (Case C-907/19): <i>Q-GmbH v Finanzamt Z</i>	Exemption for insurance-related supplies of insurance agents and brokers considered	Apr 21 2.3.1
CJEU (Case C-931/19): <i>Titanium Ltd v Finanzamt Österreich, formerly Finanzamt Wien</i>	CJEU confirms that a rental property without personnel cannot constitute a “fixed establishment”	Jul 21 4.2.2
CJEU (Case C-935/19): <i>GrupaWarzywna Sp. Z oo v Dyrektor Izby Administracji Skarbowej we Wrocławiu</i>	Penalty was disproportionate because it did not take into account the seriousness of the misdemeanour	Jul 21 4.4.10

5 Other European material

<i>Council Implementing Decision (EU) 2021/512</i>	Council Implementing Decision authorises scale rates for private use of fuel in business cars in NI	Apr 21 4.3.6
www.eppo.europa.eu/en/news/premises-germany-netherlands-slovakia-bulgaria-and-hungary-searched-framework-eppo	News of EPPO activity investigating cross-border fraud	Oct 21 4.4.2
ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12671-Review-of-the-VAT-rules-for-financial-and-insurance-services/public-consultation	Commission consultation on reform of VAT on financial services	Apr 21 4.4.2
https://ec.europa.eu/commission/press-corner/detail/en/ip_21_1642	Commission proposal to exempt goods required in emergency situations	Jul 21 4.4.1
https://ec.europa.eu/commission/press-corner/detail/en/statement_21_2755	Launch of the European Public Prosecutor’s Office	Jul 21 4.4.3
https://ec.europa.eu/taxation_customs/business/vat/ioss_en	Guidance on Import One Stop Shop	Apr 21 4.4.1
https://ec.europa.eu/taxation_customs/business/vat/oss_en	Guidance on One Stop Shop	Apr 21 4.4.1
https://ec.europa.eu/taxation_customs/business/vat/ressources_en	Guidance on new e-commerce rules in EU from 1 July 2021	Apr 21 4.4.1
https://ec.europa.eu/taxation_customs/news/commission-decides-extend-customs-and-vat-waiver-imports-medical-and-protective-equipment_en	Extension of temporary waiver of VAT and duties on medical devices and PPE to 31 December 2021	Jul 21 4.4.1

https://ec.europa.eu/taxation_customs/news/new-future-proof-vat-rules-e-commerce-made-easy-2021-04-27_en	Commission guidance on the e-commerce package	Jul 21 4.4.2
www.europol.europa.eu/newsroom/news/europol-helps-spanish-authorities-break-€265-million-vat-fraud-scheme	Europol operation involving 5 countries to arrest 22 suspects in VAT fraud	Jul 21 4.4.3
www.oecd.org/tax/consumption/digital-platforms-have-an-important-role-to-play-in-value-added-tax-policy-in-the-sharing-and-gig-economy.htm	OECD report on gig economy and tax	Jul 21 6.9.4
www.eppo.europa.eu/en/news/international-strike-against-organised-crime-group-10-arrests-and-seizures-worth-least-eu13	International operation against organised crime gang	Jan 22 4.4.1
www.consilium.europa.eu/en/press/press-releases/2021/07/13/council-adopts-a-temporary-buy-and-donate-vat-exemption/	Temporary VAT exemption for importations and for certain supplies relating to Covid-19	Oct 21 4.4.1
www.consilium.europa.eu/en/press/press-releases/2021/12/07/council-reaches-agreement-on-updated-rules-for-vat-rates/	Council agrees new rules for reduced rates of VAT	Jan 22 4.4.2

6 Case law: House of Lords/Supreme Court

Supreme Court: <i>Balhouses Holdings Ltd v HMRC</i>	Clawback of zero-rating relief did not apply on sale and leaseback transaction	Apr 21 3.1.1
---	--	--------------

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Awards Drinks Ltd (in liquidation) v HMRC</i>	Appeal against assessments on alcohol fraud dismissed	Oct 21 6.7.4
Court of Appeal: <i>Claimants in the Royal Mail Group Litigation v Royal Mail Group Ltd</i>	Royal Mail customers did not have a private law right of action against the company for failure to issue VAT invoices	Oct 21 6.4.2
Court of Appeal: <i>Eynsham Cricket Club v HMRC</i>	CA confirms that a CASC is not entitled to charitable reliefs for VAT	Apr 21 3.3.3
Court of Appeal: <i>Heathrow Airport Ltd and others v Her Majesty's Treasury and another</i>	Application for judicial review of abolition of VAT-free shopping dismissed by Court of Appeal	Jul 21 4.3.6
Court of Appeal: <i>HMRC v Ampleaward Ltd</i>	UK law incorrectly exempted arrivals in foreign tax warehouses from "fallback acquisition" charge in UK: not possible to apply conforming construction	Jan 22 4.3.1
Court of Appeal: <i>HMRC v Kishore</i>	CA confirms that appeal against misdeclaration penalty should be	Jan 22 6.8.3

	heard, not struck out	
Court of Appeal: <i>HMRC v News Corp UK & Ireland Ltd</i>	ZR for books etc. only applied to physical items, not digital versions (until law changed 1 May 2020)	Apr 21 2.4.1
Court of Appeal: <i>Milton Keynes Hospitals NHS Foundation Trust v HMRC</i>	HMRC had the power under s.73 to assess VAT that had been overclaimed under s.41	Jul 21 6.7.4
Court of Appeal: <i>NatWest Markets plc and another v Bilta (UK) Ltd (in liquidation) and others</i>	Case about liability for VAT fraud in carbon trading remitted to High Court to be re-tried	Jul 21 6.9.5
Court of Appeal: <i>R (on the application of Friends of the Earth Ltd) v Secretary of State for Transport</i>	Costs order included VAT, rather than covering the net VATable fee	Apr 21 6.9.4
Court of Appeal: <i>Royal Opera House Covent Garden Foundation v HMRC</i>	Exempt initial transaction broke the link between inputs on production and downstream sales of catering	Jul 21 5.3.1
Court of Appeal: <i>Target Group Ltd v HMRC</i>	Managing loan accounts for a bank did not qualify for financial services exemptions	Oct 21 2.3.2
Court of Session: <i>Moulsdale (t/a Moulsdale Properties) v HMRC</i>	Result of circularity of option to tax disapplication rules confirmed by Court of Session: option applied	Jul 21 3.2.1

8 Case law: High Court/Upper Tribunal

High Court: <i>British Telecommunications plc v HMRC</i>	Most of a historical bad debt claim struck out; small part will proceed to hearing	Jul 21 5.7.1
High Court: <i>National Crime Agency v The Solicitor for the Affairs of Her Majesty's Treasury</i>	Company struck off and assets forfeited to Treasury as proceeds of crime	Apr 21 6.9.6
High Court: <i>Premia Marketing Ltd v Regis Mutual Management Ltd</i>	VAT consequences of commercial dispute resolution considered	Jan 22 2.12.1
High Court: <i>R (on the application of First Alternative Medical Staffing Ltd and another) v HMRC</i>	Application for judicial review refused to two employment agencies – liable for VAT on principal supplies	Jul 21 2.9.1
High Court: <i>R (on the application of S&S Consulting Services (UK) Ltd) v HMRC</i>	High Court refuses to grant injunction requiring HMRC to restore VAT registration pending FTT appeal	Jan 22 6.2.1
High Court: <i>Re X E Solutions Ltd (no 07025602) Secretary of State for Business, Energy and Industrial Strategy v David Ian Selby and others</i>	Consideration of responsibilities of directors for a company's involvement in MTIC fraud	Jan 22 6.9.5
Upper Tribunal: <i>Babylon Farm Ltd v HMRC</i>	Tests for whether company was “in business” considered – <i>Lord Fisher</i> tests superseded by <i>Wakefield</i>	Oct 21 5.1.1

Upper Tribunal: <i>Claims Advisory Group Ltd v HMRC</i>	Assisting with claiming compensation for mis-selling was not exempt as “services of insurance agent”	Oct 21 2.3.1
Upper Tribunal: <i>Douglas v HMRC</i>	Trader did not have sufficient evidence to overturn assessment	Oct 21 6.7.6
Upper Tribunal: <i>G B Fleet Hire Ltd v HMRC</i>	FTT had reached irrational decision that taxpayer had abandoned its original grounds of appeal: remitted to FTT	Oct 21 6.8.7
Upper Tribunal: <i>Golamreza Qolaminejite (aka Anthony Cooper) v HMRC</i>	Meaning of “balance of probabilities” considered by Upper Tribunal	Jul 21 6.7.3
Upper Tribunal: <i>Gray & Farrar International LLP v HMRC</i>	FTT had applied wrong test in characterising single complex supply: it was “consultancy” and was outside the scope where supplied to persons belonging outside EU	Jan 22 4.1.1
Upper Tribunal: <i>Greenspace Ltd v HMRC</i>	Company was supplying standard rated “insulated roof” rather than reduced rated insulation for roofs	Jan 22 2.5.1
Upper Tribunal: <i>Hampton George Hewitt v HMRC</i>	Late appeal against decision to exclude from Agricultural Flat Rate Scheme refused	Oct 21 6.8.3
Upper Tribunal: <i>HMRC v Alan McCord T/A Hi-Octane Imports</i>	FTT had been wrong to hold that HMRC needed to prove a connection to fraud where the appellant had already conceded that point	Jul 21 5.8.3
Upper Tribunal: <i>HMRC v Anna Cook</i>	Teaching of Ceroc dancing was not generic teaching of dance and was therefore not exempt	Apr 21 2.3.2
Upper Tribunal: <i>HMRC v BMW Shipping Agents Ltd</i>	Reinstatement allowed where agent was unaware of strike-out because of inaccessible e-mail account	Jul 21 6.8.4
Upper Tribunal: <i>HMRC v Laurence Donnelly</i>	FTT had been wrong to conclude that goods probably did not exist when that had been agreed between the parties; PLN confirmed by Upper Tribunal	Jan 22 6.8.2
Upper Tribunal: <i>HMRC v Tower Resources plc</i>	UT confirms that holding company was making supplies to subsidiary for real consideration and was therefore entitled to input tax	Jul 21 5.1.1
Upper Tribunal: <i>HSBC Electronic Data Processing (Guangdong) Ltd and others v HMRC</i>	Application to be joined in a dispute about grouping rejected: each taxpayer should argue its case separately	Apr 21 6.8.9

Upper Tribunal: <i>KSM Henryk Zeman SP Z.o.o. v HMRC</i>	UT decides that FTT did have jurisdiction to consider a “legitimate expectations” defence, but had rightly rejected it	Oct 21 4.2.1
Upper Tribunal: <i>Mainpay Ltd v HMRC</i>	Company was supplying taxable staff, not exempt healthcare	Jan 22 2.9.1
Upper Tribunal: <i>Mandarin Consulting Ltd v HMRC</i>	Company was supplying Sch.4A para.16 services, but did not have sufficient evidence of place of belonging of customers	Jan 22 4.1.2
Upper Tribunal: <i>Saint-Gobain Building Distribution Ltd v HMRC</i>	Historical bad debt claim failed because trader could not show that claim would not already have been made	Jul 21 5.7.2
Upper Tribunal: <i>The Lillas Graham Trust v HMRC</i>	Charity failed to separate out its supplies of accommodation as “not ancillary to welfare”: it was wholly exempt	Apr 21 2.3.3
Upper Tribunal: <i>Tower Bridge GP Ltd v HMRC</i>	HMRC were entitled to refuse claims for input tax in missing trader carbon credits case on the basis of inadequate invoices	Apr 21 5.8.2
Upper Tribunal: <i>Westow Cricket Club v HMRC</i>	Cricket club had a reasonable excuse for issuing ZR certificate based on advice received from HMRC	Apr 21 3.3.2

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC07960): <i>Davey Parekh</i>	Application for costs refused: HMRC had not acted unreasonably	Apr 21 6.8.4
First-Tier Tribunal (TC07967): <i>Robert Patten</i>	Appeal about exception from registration liability struck out because HMRC had already given in	Apr 21 6.2.6
First-Tier Tribunal (TC07975): <i>St James Marketing Ltd</i>	Reasonable excuse for surcharge dismissed	Apr 21 6.8.2
First-Tier Tribunal (TC07976): <i>Conservatory Roofing Systems Ltd</i>	Trader supplied new insulated roofs, not insulation for roofs: standard rated	Apr 21 2.5.2
First-Tier Tribunal (TC07977): <i>GB Taxi Services Ltd</i>	Taxi company was not liable to be registered for IPT, even though it provided the benefit of a block insurance policy to its taxi drivers	Apr 21 2.8.3
First-Tier Tribunal (TC07978): <i>Daniel Bussau</i>	Trader’s application for HMRC to be barred from appeal was dismissed	Apr 21 6.8.6
First-Tier Tribunal (TC07979): <i>Healthspan Ltd (2)</i>	<i>Krakovet</i> decision confirmed that distance selling rules applied to UK case – no need for separate CJEU reference	Apr 21 4.3.1

First-Tier Tribunal (TC07984): <i>Silverdoor Ltd</i>	Argument about amending grounds of appeal	Apr 21 6.8.7
First-Tier Tribunal (TC07985): <i>GLS Ltd</i>	Tribunal accepts evidence that receipts were loans, not consideration for supplies as assessed by HMRC	Apr 21 2.1.1
First-Tier Tribunal (TC07988): <i>Harry Edebiri T/A Tt Trading</i>	Trader who did not understand consequences of registration was relieved of some of liability in difficult circumstances	Apr 21 6.2.5
First-Tier Tribunal (TC07990): <i>Wilmslow Financial Services plc (in administration)</i>	Attempt to avoid irrecoverable input tax by transferring exempt business to Gibraltar failed “commercial and economic reality” test	Apr 21 4.2.2
First-Tier Tribunal (TC07996): <i>Borough Council of King’s Lynn And West Norfolk (No. 2)</i>	Extra amounts paid into parking meters were taxable as consideration for supply of parking, not gifts	Apr 21 2.1.2
First-Tier Tribunal (TC07999): <i>St George’s University Ltd</i>	Place of supply of education was where the university organised the courses – Grenada – not where the education was physically delivered	Apr 21 4.2.3
First-Tier Tribunal (TC08000): <i>Jota Jota Alimentos Global Sl</i>	Spanish company made no supplies in the UK so was entitled to cross-border refund	Apr 21 4.5.1
First-Tier Tribunal (TC08001): <i>Paul Baldwin T/A Baldwin Motor Services</i>	HMRC’s decision on registration date was wrong, so late registration penalty was reduced	Apr 21 6.8.3
First-Tier Tribunal (TC08004): <i>Messrs Harrison</i>	HMRC were entitled to refuse trader entry to the Agricultural Flat Rate Scheme	Apr 21 6.2.2
First-Tier Tribunal (TC08006): <i>Imprimatur Capital Holdings Ltd</i>	Holding company was not making supplies to investment holdings for consideration, so minimal input tax allowed	Apr 21 5.1.1
First-Tier Tribunal (TC08011): <i>Martyn Long and Another</i>	Retrospective planning consent after deadline for submission of DIY claim could not satisfy claim conditions	Apr 21 3.4.1
First-Tier Tribunal (TC08012): <i>Tasca Tankers Ltd</i>	HMRC’s application to strike out an appeal dismissed; trader’s application to adduce further evidence also dismissed	Apr 21 6.8.5
First-Tier Tribunal (TC08014): <i>Robin St John Sellers</i>	Barrister failed to establish reasonable excuse for default surcharge in spite of slow payment of legal aid fees	Apr 21 6.8.2
First-Tier Tribunal (TC08015): <i>Everyday Wholesale Ltd</i>	Case management hearing in missing trader case	Apr 21 6.8.8
First-Tier Tribunal (TC08024): <i>Ryan</i>	Settlement of long-running argument	Apr 21 5.8.1

<i>Flood</i>	in case where taxpayer appeared not to understand the VAT system	
First-Tier Tribunal (TC08026): <i>Knightsbridge Accountants Ltd</i>	Firm of accountants failed in appeal about deductibility of input tax	Apr 21 5.2.3
First-Tier Tribunal (TC08030): <i>Cowdenbeath Taxi Services Ltd</i>	Repayment claim allowed because HMRC had made contradictory decisions	Apr 21 6.4.1
First-Tier Tribunal (TC08032): <i>Happy Customer Ltd t/a Subway</i>	Reinstatement of appeal refused	Jul 21 6.8.4
First-Tier Tribunal (TC08036): <i>The Prudential Assurance Company Ltd</i>	Payments received after a company left a group were still disregarded because the supplier was not a taxable person when the supply was made	Jul 21 6.1.1
First-Tier Tribunal (TC08038): <i>Step by Step (Northern Ireland) Ltd</i>	FTT holds training restaurant in charity to be exempt business, following <i>Colchester Institute Corporation</i> decision	Jul 21 2.3.2
First-Tier Tribunal (TC08041): <i>Lucky Technology Ltd</i>	Disclosure of documents by HMRC and confidentiality considered	Jul 21 6.8.7
First-Tier Tribunal (TC08048): <i>Red Kite Art and Jewels Ltd</i>	Company failed in application for repayment supplement and interest	Jul 21 6.4.1
First-Tier Tribunal (TC08050): <i>Eunoia Initiatives Ltd</i>	Late appeal against notice to deposit security allowed to proceed: balance of consequences was more serious for appellant	Jul 21 6.8.6
First-Tier Tribunal (TC08053): <i>R K Fuels Ltd</i>	Rent of space for car wash business was “facilities for parking a vehicle” and standard rated	Jul 21 3.1.1
First-Tier Tribunal (TC08055): <i>Royal County Down Golf Club</i>	Claim made in 2015 was not an extension of a 2009 <i>Fleming</i> claim but a new claim, capped at 4 years	Jul 21 6.4.2
First-Tier Tribunal (TC08056): <i>Northumbria Healthcare NHS and another</i>	Hospital car park income was standard rated	Jul 21 3.1.2
First-Tier Tribunal (TC08057): <i>DMC Business Machines plc</i>	Knowledge of risk of fraud was not enough to constitute “means of knowing” – appeal against “ <i>Kittel</i> disallowance” allowed	Jul 21 5.8.2
First-Tier Tribunal (TC08060): <i>Leicester City Council</i>	Claim made in 2018 was based on different facts from the 2009 <i>Fleming</i> claim, and therefore could not be an amendment of it – out of time	Jul 21 6.4.3
First-Tier Tribunal (TC08062): <i>Youli He</i>	Vulnerable appellant who only spoke Mandarin was allowed to bring appeal late	Jul 21 6.8.6

First-Tier Tribunal (TC08064): <i>Shafique Uddin</i>	Incompetence of adviser was not sufficient reason for trader to be allowed to make late appeal	Jul 21 6.8.6
First-Tier Tribunal (TC08068): <i>Oatein Ltd</i>	Incompetence of adviser was not sufficient reason for trader to be allowed to make late appeal	Jul 21 6.8.6
First-Tier Tribunal (TC08070): <i>Pacific Computers Ltd</i>	Long delay since 2006 was not enough reason to summarily allow an appeal	Jul 21 6.8.3
First-Tier Tribunal (TC08071): <i>MovieVentures Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 21 6.8.5
First-Tier Tribunal (TC08076): <i>Endeavour Strategic Developments LLP</i>	Appeal against assessments failed	Jul 21 6.7.2
First-Tier Tribunal (TC08079V): <i>Jupiter Asset Management Group Ltd</i>	Detailed discussion of “open market value” for purposes of Sch.6 para.1 direction	Jul 21 2.12.1
First-Tier Tribunal (TC08083): <i>Albany Fish Bar Ltd and another</i>	Time limits considered, and relationship between VAT charge and penalties based on VAT	Jul 21 6.7.1
First-Tier Tribunal (TC08087): <i>Wm Morrison Supermarkets plc</i>	Cereal bars held to be standard rated as confectionery	Jul 21 2.4.2
First-Tier Tribunal (TC08092): <i>Faye Elizabeth Harrison</i>	Penalty for failure to notify inadequacy of central assessments	Jul 21 6.8.2
First-Tier Tribunal (TC08096): <i>VNS Waste Solutions Ltd</i>	Case management hearing over disclosure of HMRC’s documents	Jul 21 5.8.4
First-Tier Tribunal (TC08108): <i>Kingston Maurward College</i>	Grant-funded education was exempt business, but that did not increase recovery under the applicable PESM	Jul 21 5.3.2
First-Tier Tribunal (TC08110): <i>GB Fleet Hire Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 21 6.8.5
First-Tier Tribunal (TC08112): <i>Mr Stephen J Mullens</i>	VAT aspect of larger case: VAT charged on importation of some diamonds by late post-clearance demand	Jul 21 4.3.14
First-Tier Tribunal (TC08115): <i>Westmore Group</i>	Application to make appeal out of time dismissed	Jul 21 6.8.6
First-Tier Tribunal (TC08118): <i>Gooch Technology Ltd</i>	Company failed to convince FTT that it only made sales outside the scope of UK VAT	Jul 21 4.3.12
First-Tier Tribunal (TC08120): <i>Barclays Services Ltd and another</i>	Procedural hearing in dispute about HMRC removing a company from a VAT group	Jul 21 6.1.2
First-Tier Tribunal (TC08122): <i>Caracavi Utility Cables Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 21 6.8.5

First-Tier Tribunal (TC08132): <i>The Door Specialist Ltd</i>	Company was not entitled to deduct input tax on goods that were given away to connected companies for no consideration	Jul 21 5.1.3
First-Tier Tribunal (TC08133): <i>Shaneika Clarke</i>	Penalties for deliberate behaviour confirmed	Jul 21 6.8.2
First-Tier Tribunal (TC08134): <i>Blaenau Bach Farm</i>	Input tax disallowed on expenditure of a company could not later be claimed by a connected partnership – it did not receive the supply	Jul 21 5.2.1
First-Tier Tribunal (TC08135): <i>Turkswood Ltd</i>	Most of assessments in missing trader case upheld, but some transactions found to be outside the scope of UK VAT	Jul 21 5.8.5
First-Tier Tribunal (TC08138): <i>Poundland Ltd</i>	HMRC not entitled to assess “stock adjustment” on switch from one bespoke retail scheme to another	Jul 21 2.6.1
First-Tier Tribunal (TC08140): <i>CMJ (Aberdeen) Ltd</i>	Building warrants and planning consents considered – work did not qualify for zero rating	Jul 21 3.3.1
First-Tier Tribunal (TC08141): <i>Black Cabs Services Ltd</i>	Insurance was separate supply from hire of black cabs and was exempt	Jul 21 2.8.1
First-Tier Tribunal (TC08146): <i>Chohan Management Ltd</i>	Penalties for deliberate behaviour confirmed, and mitigation reduced by the FTT judge	Jul 21 6.8.2
First-Tier Tribunal (TC08147): <i>William Newman</i>	Trader had probably opted to tax but had never notified nor understood what he needed to ask HMRC to do	Jul 21 3.2.2
First-Tier Tribunal (TC08149): <i>Colin Newell</i>	Trader with substantial subsidy income was held to have no non-business activities so no restriction on input tax recovery	Jul 21 5.1.2
First-Tier Tribunal (TC08150): <i>BJ Trading Ltd</i>	FTT judge considered officer’s decisions on disallowing input tax and zero-rating to be unreasonable	Jul 21 4.3.1
First-Tier Tribunal (TC08153): <i>Huseyin Acar (trading as Fez Mangal) and another</i>	Partial success in appeal about extrapolation and best judgement	Jul 21 6.7.5
First-Tier Tribunal (TC08167): <i>Dollar Financial UK Ltd</i>	Tribunal could not consider an appeal about retrospective grouping application – not within any of the headings of s.83	Oct 21 6.8.7
First-Tier Tribunal (TC08169): <i>Kong’s Restaurant Ltd</i>	Assessments were based on assumptions that were not justified – discharged in full	Oct 21 6.7.1
First-Tier Tribunal (TC08170):	Part of assessment was out of time,	Oct 21 6.7.3

<i>Albany Fish Bar Ltd and another</i>	but penalty based on PLR was still due in full	
First-Tier Tribunal (TC08177): <i>Mohammed Zaman</i>	Discussion of personal liability notice – HMRC had not made out their case	Oct 21 6.8.5
First-Tier Tribunal (TC08178): <i>Southend United Football Club Ltd and others</i>	Decisions to issue security notices was not unreasonable	Oct 21 6.9.15
First-Tier Tribunal (TC08182): <i>FMC (fabrics maintenance contractors) Ltd</i>	Decisions to issue security notices was not unreasonable, although HMRC’s processes were flawed	Oct 21 6.9.15
First-Tier Tribunal (TC08184): <i>Ash Signs & Engraving Ltd</i>	Reasonable excuse for surcharge dismissed	Oct 21 6.8.1
First-Tier Tribunal (TC08187): <i>Anne Stewart</i>	Assessments and deliberate penalties confirmed	Oct 21 6.8.2
First-Tier Tribunal (TC08190): <i>The Rank Group plc and another</i>	Physical slots games were similar to online versions that were exempt, so they were also exempt	Oct 21 2.3.4
First-Tier Tribunal (TC08199): <i>Dollar Financial UK Ltd</i>	Procedural hearing in appeal about grouping of US company with UK group	Oct 21 6.8.7
First-Tier Tribunal (TC08206): <i>One Motion Logistics Ltd</i>	Reasonable excuse for surcharge dismissed	Oct 21 6.8.1
First-Tier Tribunal (TC08207): <i>Scanwell Logistics (UK) Ltd</i>	Company did not meet the conditions for Onward Supply Relief	Oct 21 4.3.1
First-Tier Tribunal (TC08208): <i>John Codona’s Pleasure Fairs Ltd</i>	Application refused to make a late appeal in gaming machine case	Oct 21 6.8.3
First-Tier Tribunal (TC08210): <i>Laurence Supply Co (Leather Goods) Ltd</i>	Taxpayer’s application to debar HMRC from the proceedings was refused	Oct 21 6.8.8
First-Tier Tribunal (TC08212): <i>Infinity Business Systems Ltd</i>	No reason given for late filing of Tribunal appeal: application refused	Oct 21 6.8.3
First-Tier Tribunal (TC08213): <i>Brough East Yorkshire Ltd</i>	Assessment was not raised to “best judgement” because extrapolation was unreasonable: evidence showed it should be lower	Oct 21 6.7.1
First-Tier Tribunal (TC08214): <i>Barclays Services Ltd and another</i>	Costs of procedural hearing in “complex” case followed the result – awarded to HMRC	Oct 21 6.8.6
First-Tier Tribunal (TC08217): <i>Lenity Ltd</i>	Application for costs against HMRC was partially successful	Oct 21 6.8.6
First-Tier Tribunal (TC08222): <i>Timothy Lock</i>	Lack of evidence resulted in disallowance of input tax claims	Oct 21 6.7.2
First-Tier Tribunal (TC08223): <i>Roxanne Webb</i>	Trader was validly assessed on reverse charges on eBay services – time limits ran from end of relevant	Oct 21 6.7.5

	period, not from transactions	
First-Tier Tribunal (TC08229): <i>Ulster Metal Refiners Ltd</i>	Missing trader fraud considered: HMRC failed to establish connection to VAT loss in some deals, but others were accepted and trader “knew”	Oct 21 5.8.2
First-Tier Tribunal (TC08230): <i>Northside Fleet Ltd</i>	HMRC failed to make out case to deny zero-rating on sales of cars, but successfully denied input tax on some purchases	Oct 21 5.8.2
First-Tier Tribunal (TC08232): <i>Richmond Hill Developments (Jersey) Ltd</i>	Rules on substantial reconstruction of listed building considered	Oct 21 3.3.1
First-Tier Tribunal (TC08249): <i>HBOS plc and another</i>	Companies that had failed to claim bad debt relief were not entitled to s.78 interest because the delay was not due to an “official error”	Oct 21 6.4.3
First-Tier Tribunal (TC08250): <i>United Grand Lodge of England</i>	Subscriptions to Freemason organisation did not qualify for exemption	Oct 21 2.3.7
First-Tier Tribunal (TC08251): <i>Bollinway Properties Ltd</i>	Company had assigned right to a repayment so was not entitled to s.79 repayment supplement for delay in offsetting it	Oct 21 6.4.4
First-Tier Tribunal (TC08255): <i>Conservatory Roofing UK Ltd</i>	Application to appeal to the Upper Tribunal refused: no discernible error in FTT decision	Oct 21 6.8.4
First-Tier Tribunal (TC08258): <i>Stuart Hackett</i>	DIY claim considered and refused	Oct 21 3.4.1
First-Tier Tribunal (TC08266): <i>Greencyc Ltd</i>	Appellant warned about consequences of not complying with <i>Fairford</i> directions	Jan 22 6.8.4
First-Tier Tribunal (TC08267): <i>Woodford Golf Club</i>	Application for late appeal refused	Jan 22 6.8.5
First-Tier Tribunal (TC08268): <i>Rada In Business Ltd</i>	Furlough of employee was not reasonable excuse for surcharge	Jan 22 6.8.1
First-Tier Tribunal (TC08273): <i>Asif Malek and Others</i>	Appellant’s application for disclosure of HMRC files mainly refused	Jan 22 6.8.6
First-Tier Tribunal (TC08277): <i>Andrew Ellis and Jane Bromley</i>	FTT holds that HMRC cannot restrict DIY claims to a single claim: a second claim can be made	Jan 22 3.4.1
First-Tier Tribunal (TC08284): <i>Silver Sea Properties (Leamington Spa) Sarl</i>	Development company did not make a single zero-rated supply of a “turnkey” care home with everything included	Jan 22 3.3.1
First-Tier Tribunal (TC08288): <i>Irene</i>	Conduct of traders was at least	Jan 22 6.8.2

<i>and Attila Balazs</i>	careless, penalty confirmed	
First-Tier Tribunal (TC08292): <i>Azam Ali</i>	Application for late appeal refused	Jan 22 6.8.5
First-Tier Tribunal (TC08294): <i>Polo Farm Sports Club</i>	Disorganised argument by taxpayer's representative could not change character of receipt from taxable premium for a lease	Jan 22 3.1.3
First-Tier Tribunal (TC08295): <i>Mustak Talati</i>	Application for late appeal refused	Jan 22 6.8.5
First-Tier Tribunal (TC08299): <i>Harley Scott Commercial Ltd</i>	Investors in "store pods" were not receiving taxable supplies of storage facilities, but exempt leases of parts of a building	Jan 22 3.1.2
First-Tier Tribunal (TC08303): <i>Taha Osman</i>	PLN confirmed: attempt to blame accountant rejected by FTT	Jan 22 6.8.2
First-Tier Tribunal (TC08304): <i>Cambridge University Boathouse Ltd</i>	Eligible body was making sporting supplies to clubs, not individuals, so was not exempt	Jan 22 2.3.4
First-Tier Tribunal (TC08308): <i>Mr Mpala Mufwankolo</i>	Husband's business could not claim VAT on rent where wife was lessee	Jan 22 5.2.1
First-Tier Tribunal (TC08311): <i>Swiss Dawn Consultants Ltd</i>	Trader had applied Flat Rate Scheme incorrectly	Jan 22 6.3.1
First-Tier Tribunal (TC08315): <i>Taylor (trading as Mill House Retreats)</i>	Minister of religion did not qualify for welfare exemption in respect of retreats held at her home	Jan 22 2.3.3
First-Tier Tribunal (TC08316): <i>Cambria Automobiles (South East) Ltd and another</i>	Traders had accepted settlement of claims under s.85 VATA 1994 and could not make further claims, even though new information was found	Jan 22 6.4.1
First-Tier Tribunal (TC08318): <i>CPR Commercials Ltd</i>	Insufficient evidence to justify zero-rating despatches of vehicles to Eire	Jan 22 4.3.2
First-Tier Tribunal (TC08319): <i>RNS Utilities Ltd</i>	Appeal against best judgement assessment and penalty dismissed	Jan 22 6.7.1
First-Tier Tribunal (TC08322): <i>Metropolitan International Schools Ltd</i>	Rules on Information Notices considered	Jan 22 6.8.6
First-Tier Tribunal (TC08326): <i>Elbrook (Cash And Carry) Ltd</i>	Application to bring forward FTT hearing refused	Jan 22 6.8.4
First-Tier Tribunal (TC08328): <i>Richard Stuart George</i>	Appeal against PLN struck out	Jan 22 6.8.2
First-Tier Tribunal (TC08332): <i>Lockheed Martin UK Ltd</i>	Defence contractor was supplying standard rated goods, not zero-rated modification of aircraft	Jan 22 2.4.1
First-Tier Tribunal (TC08333):	Change of residency relief for import VAT on personal possessions after	Jan 22 4.3.3

<i>Brooks</i>	Brexit was not available	
First-Tier Tribunal (TC08334): <i>Turquoise 2 Ltd</i>	Company “knew” of connection to fraud because knowledge of agent had to be attributed to principal	Jan 22 5.8.1
First-Tier Tribunal (TC08335): <i>Hotel La Tour Ltd</i>	Input tax on costs of share sale allowed on basis that funds were used for taxable business venture	Jan 22 6.1.1
First-Tier Tribunal (TC08341): <i>John Denton</i>	Too late to claim personal export scheme relief after the transaction	Jan 22 4.3.4

10 Other material

www.att.org.uk/technical/news/agent-services-account-upcoming-changes	Improvements to the Agent Services Account homepage	Jul 21 6.3.2
www.att.org.uk/technical/news/plea-new-tax-rules-fit-digital-systems	ATT response to HMRC’s consultation ‘The tax administration framework: Supporting a 21st century tax system’	Oct 21 6.9.7
www.att.org.uk/technical/news/cancellation-vat-direct-debits-where-no-email-address---hmrc-letters	HMRC need e-mail addresses to carry on collecting direct debits	Jul 21 6.3.3
www.att.org.uk/technical/news/incorrect-mtd-vat-sign-messages-hmrc-update	ATT publicised a problem with VAT filing being reported by members	Jul 21 6.3.5
www.tax.org.uk/policy-technical/submissions/vat-and-sharing-economy	CIOT response to consultation on “VAT and the sharing economy”	Apr 21 6.9.3
www.lawsociety.org.uk/en/campaigns/consultation-responses/clamping-down-on-promoters-of-tax-avoidance	Law Society response to consultation on promoters of avoidance schemes	Jul 21 6.9.3
www.lawsociety.org.uk/campaigns/consultation-responses/simplifying-the-vat-land-exemption-law-society-response	Law Society response to consultation on simplifying land exemption	Oct 21 3.1.1
www.lawsociety.org.uk/topics/tax/review-of-vat-concessionary-treatment-for-counsel-fees	Law Society asks for comments on unpublished concession about treating counsel fees as disbursements	Oct 21 2.2.1
www.tax.org.uk/ref751	CIOT response to HMRC’s consultation on value shifting	Jul 21 2.8.2
www.tax.org.uk/publishing-details-of-deliberate-tax-defaulters-opening-letter-pddd1	Updated letter warning taxpayers their details may be published following a deliberate inaccuracy penalty	Oct 21 6.9.9
www.tax.org.uk/ref807	CIOT response to consultation on simplifying land exemption	Oct 21 3.1.1
www.tax.org.uk/tax-administration-review-must-make-system-easier-to	CIOT response to HMRC call for evidence “tax administration framework: supporting a 21st century	Oct 21 6.9.4

<i>navigate</i>	system”	
https://assets-eu-01.kc-usercontent.com/220a4c02-94bf-019b-9bac-51cdc7bf0d99/aebed259-1bf2-4ce2-9533-afa583f2d84c/210913%20FB21-22%20Draft%20legislation%20-%20Powers%20to%20tackle%20electronic%20sales%20suppression%20-%20CIOT%20comments.pdf	CIOT comment on proposals to increase HMRC’s powers on “electronic sales suppression”.	Oct 21 6.9.2
www.tax.org.uk/vat-registration-list-of-common-reasons-why-online-applications-are-delayed	JVCC set out most common reasons for delays in processing registration applications	Jan 22 6.2.2
<i>Taxation, 21 January 2021</i>	Article about reverse charge rules for the construction industry	Apr 21 3.3.1
<i>Taxation, 25 February 2021</i>	Article explaining some of the Brexit changes in practical terms	Apr 21 4.3.7
<i>Taxation, 4 March 2021</i>	Article about <i>News Corp</i> decision	Apr 21 2.4.1
<i>Taxation, 11 March 2021</i>	Student article about supplies of construction and of buildings	Apr 21 3.3.4
<i>Taxation, 11 March 2021</i>	Article on impact of March Budget	Apr 21 6.9.1
<i>Taxation, 15 April 2021</i>	Article about Supreme Court decision in the <i>Uber</i> case	Jul 21 2.9.2
<i>Taxation, 29 April 2021</i>	Article on reverse charges	Jul 21 2.12.2
<i>Taxation, 13 May 2021</i>	Article about role of AI in helping businesses to claim VAT	Jul 21 5.8.1
<i>Taxation, 3 June 2021</i>	Article on practical VAT issues with selling goods in the EU after Brexit	Jul 21 4.3.11
<i>Taxation, 17 June 2021</i>	Accountant complains about registration delays	Jul 21 6.2.2
<i>Taxation, 1 July 2021</i>	Neil Warren discusses car charging policy	Oct 21 2.5.2
<i>Taxation, 22 July 2021</i>	Article about delays in processing VAT forms	Oct 21 6.9.13
<i>Taxation, 29 July 2021</i>	Article about desirability of reform of rules on land and property	Oct 21 3.1.2
<i>Taxation, 12 August 2021</i>	Article about new e-commerce rules in the EU	Oct 21 4.1.2
<i>Taxation, 26 August 2021</i>	Neil Warren discusses fourth rate of VAT (12.5%)	Oct 21 2.5.2
<i>Taxation, 30 September 2021</i>	Article about VAT treatment of dilapidation payments	Oct 21 3.1.3
<i>Taxation, 11 November 2021</i>	Article about rarity of face-to-face	Jan 22 6.9.3

	compliance visits	
<i>Taxation, 2 December 2021</i>	Article about TC08303: personal liability and “lack of care” discussed	Jan 22 6.8.2
<i>Taxation, 16 December 2021</i>	Article about VAT challenges faced by businesses in 2021 and in 2022	Jan 22 6.9.3

11 Lectures

2.1 Scope of VAT

Consideration	2.1.1 – 6	Apr 21
Grant-Funded Education	2.1.1, 2.3.2, 5.3.2	Jul 21
Parking Penalties	2.1.2	Jul 21

2.2 Disbursements

Counsel’s fees	2.2.1	Oct 21
----------------	-------	--------

2.3 Exemptions

PPI Claims Assistance	2.3.1	Oct 21
Loan Administration Services	2.3.2	Oct 21
Exemption	2.3.1 – 4	Apr 21
Investment Management	2.3.1	Jul 21
SIF Management	2.3.3	Oct 21
Fiscal Neutrality	2.3.4	Oct 21
Covid-19 Testing	2.3.5	Oct 21
Welfare	2.3.3 – 4	Jul 21
Philanthropic Aims	2.3.7	Oct 21
Education	2.3.2	Jan 22
Other Exemptions	2.3.3 – 4	Jan 22

2.4 Zero-rating

Digital Newspapers	2.4.1	Apr 21
Food	2.4.1 –2	Jul 21
Zero-Rating	2.4.1	Jan 22

2.5 Lower rating

Reduced Rate	2.5.1 – 3	Apr 21
Electric Cars	2.5.1	Jul 21
Insulated Roofs Again	2.5.1	Jan 22

2.6 Computational matters

Retail Schemes	2.6.1	Jul 21
----------------	-------	--------

2.7 Discounts, rebates and gifts

Rebates in the Chain	2.7.1	Jan 22
----------------------	-------	--------

2.8 Compound and multiple supplies

Compound and Multiple	2.8.1 – 3	Apr 21
More Taxes	2.8.1	Jul 21

2.9 Agency

Nursing Agency Concession	2.9.1	Jul 21
Services or Staff	2.9.1	Jan 22

2.10 Second-hand schemes

Second-Hand Goods	2.10.1	Jan 22
-------------------	--------	--------

2.11 Charities

2.12 Other supply problems

Market Value Direction	2.12.1	Jul 21
------------------------	--------	--------

3.1 Exemption for land

RRP Clawback	3.1.1	Apr 21
Two Parking Cases	3.1.1 – 2	Jul 21
Storage Supplies	3.1.2	Jan 22
Land Issues	3.1.1/3, 3.3.1	Jan 22

3.2 Option to tax

Circular Option	3.2.1	Jul 21
Failure to Notify	3.2.2	Jul 21

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

More Certificate Penalties	3.3.2 – 3	Apr 21
DIY Claim	3.4.1	Apr 21
DIY Claims	3.4.1	Jan 22

4.2 International services

International Services	4.2.1 – 4	Apr 21
Place of Supply of Services	4.2.1 – 2	Jul 21
Legitimate Expectations	4.2.1	Oct 21
Place of Supply of Services	4.2.1 – 2	Jan 22

4.3 International goods

International Goods	4.1, 4.3	Oct 21
Distance Sales	4.3.1	Apr 21
Brexit	4.3	Apr 21

International Supplies of Goods	4.3	Jul 21
Onward Supply Relief	4.3.1	Oct 21
Fallback Acquisitions	4.3.1	Jan 22
International Goods	4.3.2 – 9	Jan 22

4.4 European rules

One Stop Shop Guidance	4.4.1	Apr 21
EU Round-Up	4.4	Jul 21
CJEU Round-Up	4.4.5 – 8	Oct 21
CJEU Round-Up	4.4.3 – 7	Jan 22

4.5 Cross-border Refund claims

Cross Border Refund Claims	4.5.1 – 2	Apr 21
Invoices and Claim Time Limits	4.5.1/2	Jan 22

5.1 Economic activity

Holding Company Input Tax	5.1.1	Apr 21
Holding Company Input Tax	5.1.1	Jul 21
Subsidy Income	5.1.2	Jul 21
Input With No Output	5.1.3	Jul 21
Economic Activity	5.1.1	Oct 21

5.2 Who receives the supply?

Recipient of Supply	5.2.1 – 3	Apr 21
Wrong Claimant	5.2.1	Jul 21
Wrong Tenant	5.2.1	Jan 22

5.3 Partial exemption

Capital Goods Scheme	5.3.2	Apr 21
Opera Production Costs	5.3.1	Jul 21
Incidental Insurance Income	5.3.1	Oct 21

5.4 Cars

5.6 Non-business use of supplies

5.7 Bad debt relief

5.8 Other input tax problems

Carbon Credit Appeal	5.8.2	Apr 21
Input Tax Disputes	5.8	Jul 21
Missing Traders	5.8.2	Oct 21
MTIC Appeal	5.8.1	Jan 22

6.1 Group registration

Grouping: Cross-Border Problems	6.1.1	Apr 21
Leaving a VAT Group	6.1.1	Jul 21
Group Registration	6.1.1	Jan 22

6.2 Other registration issues

Registration Issues	6.2.1 – 6	Apr 21
Registration Issues	6.2.1 –2	Jan 22

6.3 Returns and payments

Covid Deferral of VAT	6.3.1	Apr 21
Flat Rate Scheme Problem	6.3.1	Jan 22

6.4 Repayment claims

Contradictory Decisions	6.4.1	Apr 21
Repayment Claims	6.4.1	Jul 21
Fallout from TNT	6.4.1 – 2	Oct 21
Repayment Issues	6.4.3 – 4	Oct 21
Reclaims	6.4.1	Jan 22

6.5 Timing issues

Instalment Payments	6.5.1	Oct 21
Instalment Consideration	6.5.1	Jan 22

6.6 Records

6.7 Assessments

Assessments	6.7	Jul 21
Assessments	6.7.1 – 3	Oct 21

6.8 Penalties and appeals

Penalty and Interest Reform	6.8.1	Apr 21
Penalty Appeals	6.8.2 – 3	Apr 21
Penalties	6.8.2	Jul 21
Penalties	6.8.1 – 2	Jan 22
Late Appeals	6.8.3 – 6	Jul 21
Late Appeals	6.8.3	Oct 21
Costs	6.8.6	Oct 21
Strike-Out	6.8.7	Oct 21
Procedural Appeals	6.8.3 – 4	Jan 22
Information Notices	6.8.6	Jan 22

6.9 Other administration

Security	6.9.15	Oct 21
----------	--------	--------