

# **VAT UPDATE 2023/24**

## **INDEX**

**Covering quarterly updates  
April, July and October 2023  
and January 2024**

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# VAT Update January 2024 Index

## INTRODUCTION

This index arranges the material in the update according to type of source (ECJ 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.

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## INDEX BY SOURCE

### 1 HMRC’s publications of their views

<i>CH140295</i>	HMRC announce end of “commercial restitution” policy on interest	Apr 23 6.3.2
<i>Notice 700/2</i>	Updated Notice <i>Group and divisional registration</i>	Apr 23 6.1.2
<i>Notice 700/12</i>	Notice on submission of VAT returns updated: new section on the second-hand motor vehicle payment scheme	Jan 24 2.10.2
<i>Notice 700/12</i>	<i>How to fill in and submit your VAT Return</i> updated for new penalty and interest rules	Jan 24 6.3.1
<i>Notice 700/64</i>	Notice <i>Motoring expenses</i> updated for moving cars to Northern Ireland to sell	Jan 24 2.10.2
<i>Notice 701/1</i>	Notice updated in relation to considering business/non-business tests before issuing ZR certificates	Oct 23 2.11.1
<i>Notice 701/1</i>	Notice <i>How VAT affects charities</i> updated to reflect changes to the VAT definition of a charity	Jan 24 2.11.1
<i>Notice 701/15</i>	Updated Notice <i>Animals and animal food</i>	Apr 23 2.4.4

<i>Notice 701/19</i>	Notice <i>Fuel and power</i> updated on fuel oil, gas oil or kerosene	Jan 24 2.5.1
<i>Notice 701/36</i>	Notice updated in relation to the definition of insurance transactions	Oct 23 2.3.2
<i>Notice 701/57</i>	Update of Notice concerning extension of healthcare exemption to pharmacists supervising staff	Jul 23 2.3.
<i>Notice 701/57</i>	Notice <i>Health Professionals and Pharmaceutical Products</i> updated	Oct 23 2.3.7
<i>Notice 708/6</i>	Updated Notice <i>Energy-saving materials and heating equipment</i>	Apr 23 2.4.5
<i>Notice 708/6</i>	Updated Notice on installation of energy saving materials	Jul 23 2.4.2
<i>Notice 709/5</i>	UK rules on wholesale supplies of travel services	Jul 23 2.9.1
<i>Revenue &amp; Customs Brief 2/2023</i>	R&C Brief discusses apportionment of consideration on mixed supplies for single payment	Apr 23 2.6.1
<i>Revenue &amp; Customs Brief 3/2023</i>	HMRC accept that local authority leisure services can be treated as outside the scope of VAT	Apr 23 2.1.2
<i>Revenue &amp; Customs Brief 05/2023</i>	Brief explaining extension of healthcare exemption to pharmacists supervising staff	Jul 23 2.3.
<i>Revenue &amp; Customs Brief 06/2023</i>	Brief about outstanding claims on zero-rating of digital products following Supreme Court decision in <i>News Corp</i>	Jul 23 2.4.
<i>ARTG4291</i>	<i>Appeals Reviews and Tribunals Guidance Manual</i> on circumstances in which third party can ask for a review	Jan 24 6.8.5
<i>CH192210</i>	Compliance Handbook guidance on penalty points for late filing	Jan 24 6.8.5
<i>CH192440, CH193500</i>	Guidance on HMRC's discretion in new penalty system for late filing and payment	Oct 23 6.8.1
<i>CH193340, CH193080</i>	Clarification of points about late payment penalties	Oct 23 6.8.1
<i>PE79000 to PE79400</i>	HMRC manual on "main risks" in private equity sector	Oct 23 5.3.2
<i>VAEC1341</i>	Updated guidance on 12 month time limit for assessments	Apr 23 6.7.1
<i>VATGPB4300</i>	New bodies added to s.33 VATA 1994	Apr 23 5.8.3

<i>VATHLT2015</i>	Manual updated on the liability of Covid-19 testing services	Oct 23 2.3.9
<i>VATINS2500</i>	Manual updated in relation to the regulation of insurance transactions	Oct 23 2.3.3
<i>VATREG17200</i>	Manual on VAT Registration clarifies status of subpostmasters	Apr 23 6.2.2
<i>VATSC03370</i>	HMRC guidance on input tax and output tax in relation to private use of assets	Oct 23 2.12.1
<i>VATVAL03700, VATVAL03800, VATVAL03900, VATVAL04000, VATVAL04100 and VATVAL04200</i>	Amendments to HMRC manuals in relation to apportionment of consideration on mixed supplies for single payment	Apr 23 2.6.1
<i>VBNB30400</i>	Manual updated on tests to determine whether a single entity has more than one separate activity	Oct 23 2.1.3
<i>VBNB47200 – VBNB47240</i>	Updated manual on movement of own goods from GB to NI	Oct 23 4.3.3
<i>VBNB72300</i>	<i>VAT Business/Non-Business Manual</i> updated: operating in a commercial competitive marketplace	Jan 24 2.1.4
<i>VBNB72500</i>	<i>VAT Business/Non-Business Manual</i> updated: input tax attributable to supplies outside the scope of VAT	Jan 24 2.1.4
<i>VBNB72700</i>	<i>VAT Business/Non-Business Manual</i> updated: relevance of a profit motive	Jan 24 2.1.4
<i>VENSAV2080 and VENSAV3035</i>	New pages in Manual VAT energy saving materials and grant-funded heating supplies	Apr 23 2.4.5
<i>VIT63100</i>	Manual comments about <i>Zipvit</i> case	Oct 23 5.8.3
<i>VRM9300</i>	VAT Refunds Manual updated to reflect Supreme Court decision in NHS Lothian	Apr 23 6.4.4
<a href="https://www.gov.uk/government/consultations/draft-regulations-vat-provisions-for-drink-deposit-return-schemes">https://www.gov.uk/government/consultations/draft-regulations-vat-provisions-for-drink-deposit-return-schemes</a>	Consultation for draft VAT regulations for drink deposit return scheme	Jul 23 2.4.
<a href="http://www.gov.uk/difficulties-paying-hmrc/pay-in-instalments">www.gov.uk/difficulties-paying-hmrc/pay-in-instalments</a>	Online tool for traders to apply for Time to Pay on debts up to £20,000	Jul 23 6.3.2
<a href="http://www.gov.uk/government/consultations/construction-industry-scheme-cis-proposed-amendments">www.gov.uk/government/consultations/construction-industry-scheme-cis-proposed-amendments</a>	Consultation on proposed amendments to the CIS regulations which make VAT compliance relevant to decision on gross payment certificate	Jan 24 3.3.1
<a href="http://www.gov.uk/government/consultations">www.gov.uk/government/consultations</a>	Summary of responses to consultation	Jan 24 2.4.2

<a href="#">/vat-energy-saving-materials-relief-improving-energy-efficiency-and-reducing-carbon-emissions/outcome/summary-of-responses</a>	on VAT energy saving materials relief announced at Spring Budget	
<a href="#">www.gov.uk/government/consultations/vat-treatment-of-fund-management-consultation</a>	Outcome of consultation on VAT treatment of fund management	Jan 24 2.3.2
<a href="#">www.gov.uk/government/news/specialised-committee-on-the-implementation-of-the-windsor-framework-joint-statement-23-june-2023</a>	Statement on the implementation of the Windsor Framework	Jul 23 4.3.1
<a href="#">www.gov.uk/government/publications/autumn-statement-2023</a>	Changes to VAT announced in Autumn Statement – expanding relief for installation of energy-saving materials and extending zero-rating to reusable period underwear	Jan 24 2.4.2
<a href="#">www.gov.uk/government/publications/autumn-statement-2023</a>	Autumn Statement says that consequences of <i>Uber v Sefton MBC</i> will be considered in early 2024	Jan 24 2.9.1
<a href="#">www.gov.uk/government/publications/autumn-statement-2023</a>	Autumn Statement contains no indication of change of policy on retail export relief	Jan 24 4.3.3
<a href="#">www.gov.uk/government/publications/construction-industry-scheme-reform-from-6-april-2024</a>	Proposed amendments to the CIS regulations which make VAT compliance relevant to decision on gross payment certificate	Jan 24 3.3.1
<a href="#">www.gov.uk/government/publications/dispute-resolution-governance-board-remits/tax-disputes-resolution-board-remit</a>	Guidance on HMRC approach to resolving tax disputes	Oct 23 6.8.7
<a href="#">www.gov.uk/government/publications/dispute-resolution-governance-board-remits/customer-compliance-group-disputes-resolution-board-remit</a>	Guidance on HMRC approach to resolving tax disputes	Oct 23 6.8.7
<a href="#">www.gov.uk/government/publications/em-about-an-amendment-to-eu-decision-2021512-com2023704</a>	Commission agrees to extend fuel scale rate charge in Northern Ireland to end of 2026	Jan 24 2.12.2
<a href="#">www.gov.uk/government/publications/em-on-eu-regulation-2822011-com2022704</a>	UK explains effect in UK of EU proposals in VAT in the Digital Age	Apr 23 4.4.1
<a href="#">www.gov.uk/government/publications/gfc2-2023-guidelines-for-compliance-vat-apportionment-of-consideration</a>	Guideline for compliance discusses apportionment of consideration on mixed supplies for single payment	Apr 23 2.6.1
<a href="#">www.gov.uk/government/publications/interpretation-of-vat-and-excise-</a>	Government explanation of change to effect of retained EU law from 1	Jan 24 6.9.1

<i>legislation</i>	January 2024	
<i>www.gov.uk/government/publications/notice-in-accordance-with-paragraph-82-of-schedule-9zd-to-the-value-added-tax-act-1994</i>	Notice about notification of changes to One Stop Shop registration details	Oct 23 4.3.2
<i>www.gov.uk/government/publications/notice-made-under-the-value-added-tax-margin-schemes-and-removal-or-export-of-goods-vat-related-payments-order-2023</i>	Notice detailing rules for new second-hand car refund scheme in Northern Ireland	Jul 23 2.10.2
<i>www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates#current-late-payment-and-repayment-interest-rates</i>	Update on interest rates	Oct 23 6.3.3
<i>www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates#current-late-payment-and-repayment-interest-rates</i>	Increases in interest rates following increases in Bank of England rates	Jul 23 6.3.1
<i>www.gov.uk/government/publications/resolving-tax-disputes/code-of-governance-for-resolving-tax-disputes</i>	Guidance on HMRC approach to resolving tax disputes	Oct 23 6.8.7
<i>www.gov.uk/government/publications/the-windsor-framework-sector-explainer</i>	Explainer for the main provisions and effect of Windsor Framework	Apr 23 4.3.3
<i>www.gov.uk/government/publications/treasury-minutes-march-2023</i>	Response to Public Accounts Committee's report on HMRC's performance in 2021-22	Apr 23 6.9.1
<i>www.gov.uk/government/publications/vat-diy-housebuilders-scheme-digitisation-of-claims-and-extending-time-limit</i>	Policy paper and impact assessment about new electronic DIY builders' claims	Jan 24 3.4.1
<i>www.gov.uk/government/publications/vat-penalties-and-vat-interest-charges-communications-resources</i>	HMRC resources to explain new penalties and interest	Apr 23 6.3.1
<i>www.gov.uk/guidance/appoint-someone-to-deal-with-vat-related-payments-using-the-second-hand-motor-vehicle-payment-scheme</i>	Guidance for new second-hand car refund scheme in Northern Ireland	Jul 23 2.10.2
<i>www.gov.uk/guidance/change-your-vat-registration-details</i>	Online tool for traders to amend registration details	Jul 23 6.2.1
<i>www.gov.uk/guidance/charging-vat-on-goods-sold-direct-to-customers-in-the-uk</i>	New guidance for online marketplaces	Apr 23 4.3.6

<a href="https://www.gov.uk/guidance/charging-vat-when-goods-are-sold-if-youre-an-online-marketplace-operator?">www.gov.uk/guidance/charging-vat-when-goods-are-sold-if-youre-an-online-marketplace-operator?</a>	New guidance for online marketplaces	Apr 23 4.3.6
<a href="https://www.gov.uk/guidance/charging-vat-when-using-an-online-marketplace-to-sell-goods-to-customers-in-the-uk">www.gov.uk/guidance/charging-vat-when-using-an-online-marketplace-to-sell-goods-to-customers-in-the-uk</a>	New guidance for online marketplaces	Apr 23 4.3.6
<a href="https://www.gov.uk/guidance/check-if-you-need-to-report-errors-in-your-vat-return">www.gov.uk/guidance/check-if-you-need-to-report-errors-in-your-vat-return</a>	Online tool for traders to decide if they need to submit a separate error notification or adjust through return	Jul 23 6.6.1
<a href="https://www.gov.uk/guidance/check-which-motor-vehicles-are-eligible-for-the-second-hand-motor-vehicle-payment-scheme">www.gov.uk/guidance/check-which-motor-vehicles-are-eligible-for-the-second-hand-motor-vehicle-payment-scheme</a>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<a href="https://www.gov.uk/guidance/check-which-records-to-keep-for-second-hand-vehicles-you-move-to-northern-ireland-for-resale">www.gov.uk/guidance/check-which-records-to-keep-for-second-hand-vehicles-you-move-to-northern-ireland-for-resale</a>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<a href="https://www.gov.uk/guidance/check-which-records-to-keep-for-second-hand-vehicles-you-export-to-the-eu-for-resale">www.gov.uk/guidance/check-which-records-to-keep-for-second-hand-vehicles-you-export-to-the-eu-for-resale</a>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<a href="https://www.gov.uk/guidance/claim-a-vat-refund-for-a-new-home-or-charity-building-if-youre-a-diy-housebuilder">www.gov.uk/guidance/claim-a-vat-refund-for-a-new-home-or-charity-building-if-youre-a-diy-housebuilder</a>	Notice about new electronic DIY builders' claims	Jan 24 3.4.2
<a href="https://www.gov.uk/guidance/claim-a-vat-related-payment-if-you-buy-second-hand-motor-vehicles-in-great-britain-and-move-them-to-northern-ireland-for-resale">www.gov.uk/guidance/claim-a-vat-related-payment-if-you-buy-second-hand-motor-vehicles-in-great-britain-and-move-them-to-northern-ireland-for-resale</a>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<a href="https://www.gov.uk/guidance/claim-a-vat-related-payment-if-you-buy-second-hand-motor-vehicles-in-great-britain-and-export-them-to-the-eu-for-resale">www.gov.uk/guidance/claim-a-vat-related-payment-if-you-buy-second-hand-motor-vehicles-in-great-britain-and-export-them-to-the-eu-for-resale</a>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<a href="https://www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat">www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat</a>	New guidance on VAT returns for importers	Apr 23 4.3.5
<a href="https://www.gov.uk/guidance/get-your-postponed-import-vat-statement">www.gov.uk/guidance/get-your-postponed-import-vat-statement</a>	New guidance on VAT returns for importers	Apr 23 4.3.5
<a href="https://www.gov.uk/guidance/how-late-payment-penalties-work-if-you-pay-vat-late">www.gov.uk/guidance/how-late-payment-penalties-work-if-you-pay-vat-late</a>	Guidance on operation of new penalty and interest system	Apr 23 6.8.1
<a href="https://www.gov.uk/guidance/how-late-payment-penalties-work-if-you-pay-vat-late">www.gov.uk/guidance/how-late-payment-penalties-work-if-you-pay-vat-late</a>	New late payment penalties will not apply if TTP is applied for within 15 days after due date	Jul 23 6.3.2
<a href="https://www.gov.uk/guidance/how-to-claim-a-vat-related-payment-using-the-second-hand-motor-vehicle-payment-scheme-if-you-do-not-have-a-">www.gov.uk/guidance/how-to-claim-a-vat-related-payment-using-the-second-hand-motor-vehicle-payment-scheme-if-you-do-not-have-a-</a>	Guidance for new second-hand car refund scheme in Northern Ireland	Jul 23 2.10.2

<i>business-establishment-in-the-uk</i>		
<i>www.gov.uk/guidance/how-to-work-out-the-value-of-a-vehicle-for-the-second-hand-motor-vehicle-payment-scheme</i>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<i>www.gov.uk/guidance/insurance-sector-partial-exemption-framework</i>	Partial exemption guidance for insurance sector	Apr 23 5.3.2
<i>www.gov.uk/guidance/late-payment-interest-if-you-do-not-pay-vat-or-penalties-on-time</i>	HMRC guidance on situations in which taxpayer can object to interest charge	Oct 23 6.3.2
<i>www.gov.uk/guidance/late-payment-interest-if-you-do-not-pay-vat-or-penalties-on-time</i>	Guidance on operation of new penalty and interest system	Apr 23 6.8.1
<i>www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step</i>	Updated guidance for agents on MTDfV	Apr 23 6.6.1
<i>www.gov.uk/guidance/penalty-points-and-penalties-if-you-submit-your-vat-return-late</i>	Guidance on operation of new penalty and interest system	Apr 23 6.8.1
<i>www.gov.uk/guidance/remove-penalty-points-youve-received-after-submitting-your-vat-return-late</i>	Guidance on operation of new penalty and interest system	Apr 23 6.8.1
<i>www.gov.uk/guidance/repayment-interest-on-vat-credits-or-overpayments</i>	Guidance on operation of new penalty and interest system	Apr 23 6.8.1
<i>www.gov.uk/guidance/vat-payments-on-account</i>	Guidance on payments on account updated for new penalty and interest rules	Jan 24 6.3.1
<i>www.gov.uk/guidance/vat-refunds-for-new-builds-if-youre-a-diy-housebuilder</i>	Updated guidance on DIY claims emphasis that invoices must show date of issue	Jan 24 3.4.2
<i>www.gov.uk/guidance/vat-road-fuel-scale-charges-from-1-may-2023-to-30-april-2024</i>	Annual update of car fuel scale rates	Jul 23 2.12.2
<i>www.gov.uk/hmrc-internal-manuals/litigation-and-settlement-strategy</i>	New Litigation and Settlement Strategy Manual	Apr 23 6.9.4
<i>www.gov.uk/hmrc-internal-manuals/vat-refunds-manual/vrm7000</i>	HMRC guidance on offset of input tax and output tax arising from the same error – Birmingham Hippodrome case	Jul 23 6.4.1

## **2 Statute and other Parliamentary material**

<i>Autumn Finance Bill clause 27</i>	Draft legislation on change to effect of retained EU law from 1 January 2024	Jan 24 6.9.2
<i>assets.publishing.service.gov.uk/government/uploads/system/uploads/attach</i>	Explainer for the main provisions and	Apr 23 4.3.3



<a href="#">ment_data/file/1138989/The_Windsor_Framework_a_new_way_forward.pdf</a>	effect of Windsor Framework	
<a href="https://publications.parliament.uk/pa/cm5804/cmselect/cmeuleg/166-i/report.html">https://publications.parliament.uk/pa/cm5804/cmselect/cmeuleg/166-i/report.html</a>	Parliament's European Scrutiny Committee: first report of Session 2023-2024	Jan 24 4.4.1
SI 2023/19	New bodies added to s.33 VATA 1994	Apr 23 5.8.3
SI 2023/376	Zero-rating of installation of energy saving materials extended to Northern Ireland	Apr 23 2.4.7
SI 2023/388	Exemption for medical services extended to supervision by pharmacists	Apr 23 2.3.4
SI 2023/64	Changes to excise rules in NI	Apr 23 4.3.4
SI 2023/68	Regulations for new second-hand car scheme in Northern Ireland	Apr 23 2.10.3
SI 2023/68	Rules for new second-hand car refund scheme in Northern Ireland	Jul 23 2.10.2
SI 2023/69	Regulations for new second-hand car scheme in Northern Ireland	Apr 23 2.10.3
SI 2023/473	Amendments to notifiable avoidance arrangements	Jul 23 6.9.1
SI 2023/1006	Temporary zero-rate applied to prescriptions under patient group directions	Oct 23 2.4.1
SI 2023/1201	<i>Value Added Tax (Refunds to 'Do-It-Yourself' Builders) (Amendment of Method and Time for Making Claims) Regulations 2023</i> : extended time limit for claims and new electronic system	Jan 24 3.4.1
SI 2023/1341	<i>The Value Added Tax (Women's Sanitary Products: Reusable Underwear) Order 2023</i> takes effect from 1 January 2024	Jan 24 2.4.2
<a href="https://bills.parliament.uk/bills/3418">https://bills.parliament.uk/bills/3418</a>	Private member's bill aims to exempt sunscreen	Apr 23 6.9.8
<a href="https://bills.parliament.uk/bills/3435">https://bills.parliament.uk/bills/3435</a>	Finance (No. 2) Bill 2023 published	Apr 23 6.9.2
<a href="http://www.nao.org.uk/reports/progress-with-making-tax-digital/">www.nao.org.uk/reports/progress-with-making-tax-digital/</a>	NAO report on HMRC progress on Making Tax Digital	Jul 23 6.6.2
<a href="http://www.gov.uk/government/consultations/draft-regulations-vat-provisions-for-drink-deposit-return-schemes">www.gov.uk/government/consultations/draft-regulations-vat-provisions-for-drink-deposit-return-schemes</a>	Consultation on operation of drink deposit return scheme	Apr 23 2.6.2
<a href="http://www.gov.uk/government/consultations/vat-energy-saving-materials-relief">www.gov.uk/government/consultations/vat-energy-saving-materials-relief</a>	Call for evidence in relation to the VAT reliefs for installation of energy-	Apr 23 2.4.6

<a href="#">improving-energy-efficiency-and-reducing-carbon-emissions/call-for-evidence-vat-energy-saving-materials-relief-improving-energy-efficiency-and-reducing-carbon-emissions</a>	saving materials	
<a href="#">www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates#current-late-payment-and-repayment-interest-rates</a>	Changes to rates of interest charged and paid by HMRC	Apr 23 6.3.3
<a href="#">www.gov.uk/government/publications/spring-budget-2023 - Red Book 4.77</a>	Government is considering results of consultation on VAT treatment of fund management	Apr 23 2.3.2
<a href="https://publications.parliament.uk/pa/bills/cbill/58-03/0276/220276v2.pdf">https://publications.parliament.uk/pa/bills/cbill/58-03/0276/220276v2.pdf</a>	Statutory proposals for drink deposit return scheme	Jul 23 2.6.1
<a href="https://publications.parliament.uk/pa/cm5803/cmselect/cmeuleg/119-xviii/report.html#heading-3">https://publications.parliament.uk/pa/cm5803/cmselect/cmeuleg/119-xviii/report.html#heading-3</a>	European Scrutiny Committee report to MPs	Jul 23 4.4.1
<a href="https://publications.parliament.uk/pa/cm5803/cmselect/cmtreasy/1425/summary.html">https://publications.parliament.uk/pa/cm5803/cmselect/cmtreasy/1425/summary.html</a>	Treasury Committee appeals for restoration of Office of Tax Simplification	Jul 23 6.9.3
<a href="#">www.gov.uk/government/collections/finance-bill-2023-24</a>	Draft clauses for next Finance Bill	Oct 23 6.9.3.

### 3 Other UK official material

<a href="#">www.cps.gov.uk/cps/news/company-director-jailed-defrauding-taxpayer-more-ps2-million</a>	Man imprisoned for tax fraud	Apr 23 6.9.6
<a href="#">www.cps.gov.uk/mersey-cheshire/news/horse-trader-jailed-tax-fraud</a>	Man imprisoned for tax fraud	Apr 23 6.9.6
<a href="#">www.cps.gov.uk/cps/news/ps2million-home-and-large-pensions-sold-repay-fraudsters-court-order</a>	CPS reports additional recovery from individuals convicted of VAT fraud	Jan 24 6.9.5
<a href="#">www.instituteforgovernment.org.uk/explainer/windsor-framework#vat-and-excise</a>	Explainer for the main provisions and effect of Windsor Framework	Apr 23 4.3.3
<a href="#">www.dailypost.co.uk/news/north-wales-news/vat-fraudster-told-cough-up-27426942</a>	Confiscation order for VAT fraud	Oct 23 6.9.1.
<a href="#">www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/beer-smugglers-jailed-for-seven-years-3265490</a>	Imprisonment for VAT and duty evasion	Oct 23 6.9.2
<a href="#">www.mynewsdesk.com/uk/hm-revenue-customs-</a>	Confiscation order for money	Oct 23 6.9.2

<a href="#">hmrc/pressreleases/duo-jailed-for-laundering-25-pounds-million-3134407</a>	laundering	
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#### 4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-180/22): <i>Finanzamt Hamm v Harry Mensing</i>	Details of operation of margin scheme considered in relation to acquisitions from another EU country	Apr 23 2.10.1
CJEU (A-G) (Case C-314/22): <i>Consortium Remi Group AD v Direktor na Direktsia Obzhalvane i danachno-osiguritelna praktika Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	A-G confirms trader’s right to bad debt relief overriding Bulgarian rules	Oct 23 4.4.5
CJEU (A-G) (Case C-442/22): <i>P sp. z o.o. v Dyrektor Izby Administracji Skarbowej w Lublinie, interested party: Rzecznik Małych i Średnich Przedsiębiorców</i>	A-G comments on liability of employer for VAT fraud carried out by employee without employer’s knowledge	Oct 23 4.4.6
CJEU (Case C-108/22): <i>Dyrektor Krajowej Informacji Skarbowej v C. sp. z o.o., in liquidation</i>	TOMS applied to purchase and sale of hotel accommodation without significant additional services to make a “package”	Jul 23 2.9.1
CJEU (Case C-114/22): <i>Dyrektor Izby Administracji Skarbowej w v W s.p. z.o.o</i>	Tax authority seeking to disallow input tax on fictitious transactions would have to show that the transactions were indeed fictitious	Jul 23 4.4.8
CJEU (Case C-127/22): <i>Balgarska telekomunikacionna kompania EAD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna</i>	Scrapping assets did not result in an adjustment to input tax originally claimed	Jul 23 4.4.5
CJEU (Case C-180/22): <i>Finanzamt Hamm v Harry Mensing</i>	Scope of second-hand margin scheme considered	Oct 23 2.9.1
CJEU (Case C-232/22): <i>Cabot Plastics Belgium SA v Etat belge</i>	Subsidiary did not constitute fixed establishment of its holding company, even though it exclusively made manufacturing supplies to its HC	Jul 23 4.2.1
CJEU (Case C-239/22): <i>État belge and Promo 54 v Promo 54 and État belge</i>	Consideration of alleged artificial split of transaction into component parts	Apr 23 4.4.5
CJEU (Case C-249/22): <i>BM v Gebühren Info Service GmbH (GIS)</i>	Austrian rules on public broadcasting considered	Jan 24 2.1.2
CJEU (Case C-282/22): <i>Dyrektor Krajowej Informacji Skarbowej v P. in W</i>	Company supplying access to electric charging point was making a single compound supply of electricity, not a supply of services	Jul 23 2.12.1
CJEU (Case C-323/22): <i>KRI SpA v</i>	Warehousekeeper had “strict liability”	Oct 23 4.4.3

<i>Agenzia delle Dogane e dei Monopoli</i>	for goods taken out of suspension	
CJEU (Case C-344/22): <i>Gemeinde A v Finanzamt</i>	Spa tax was an outside the scope levy, not sufficiently linked to the supply of the services it was used to fund	Oct 23 2.1.1
CJEU (Case C-355/22): <i>Osteopathie Van Hauwermeiren BV – Belgische Staat</i>	CJEU considers effect of Member State implementing an earlier CJEU decision but refusing to backdate its effect	Jan 24 4.4.2
CJEU (Case C-365/22): <i>IT v Etat belge</i>	Purchase and sale of written-off cars for parts could exceptionally qualify for margin scheme, even though the cars could not be used	Jul 23 2.10.1
CJEU (Case C-418/22): <i>SA CEZAM v Etat belge</i>	CJEU considers proportionality of tax penalties: Belgian rules not disproportionate	Jul 23 4.4.3
CJEU (Case C-42/22): <i>Generali Seguros SA v Autoridade Tributária e Aduaneira</i>	VAT treatment of insurance company selling off parts of cars acquired in insurance transactions	Apr 23 2.3.1
CJEU (Case C-453/22): <i>Michael Schütte v Finanzamt Brilon</i>	CJEU gives clear support to <i>Reemtsma</i> principle that trader should be entitled to repayment direct from tax authority of VAT wrongly charged	Oct 23 4.4.2
CJEU (Case C-461/21): <i>SC Cartrans Preda SRL v Direcția Generală Regională a Finanțelor Publice Ploiești – Administrația Județeană a Finanțelor Publice</i>	Romanian rules requiring particular documentation to prove exemption for international transport were overruled by CJEU	Oct 23 4.4.4
CJEU (Case C-482/21): <i>Euler Hermes SA Magyarországi Fióktelepe v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Credit insurer was not a taxable person entitled to a bad debt relief claim in respect of the debts insured	Apr 23 4.4.3
CJEU (Case C-505/22): <i>Deco Proteste – Editores Lda v Autoridade Tributária e Aduaneira</i>	“Free” gifts were in fact part of a compound supply for consideration	Jan 24 2.1.3
CJEU (Case C-516/21): <i>Finanzamt X v Y</i>	Turkey sheds were supplies of buildings, even if the installed machinery was a significant proportion of the value	Jul 23 3.1.1
CJEU (Case C-519/21): <i>ASA v DGRFP Cluj</i>	Status of taxable persons in land development transactions	Apr 23 4.4.4
CJEU (Case C-532/22): <i>Administratia Judeteana a Finanțelor Publice Cluj v SC Westside Unicat SRL</i>	Company producing erotic videos for US distributor was not “granting rights of admission” within art.53 PVD	Jan 24 4.2.1
CJEU (Case C-612/21): <i>Gmina O v Dyrektor Krajowej Informacji</i>	Business status of local authority considered – installation of renewable	Apr 23 4.4.6

<i>Skarbowej</i>	energy sources funded by grants	
CJEU (Case C-615/21): <i>Napfeny-Toll Kft v Nemzeti Ado-es Vámhivatal Fellebbviteli Igazgatóság</i>	CJEU considers fairness of limitation periods and extended litigation	Oct 23 4.4.1
CJEU (Case C-616/21): <i>Dyrektor Krajowej Informacji Skarbowej v Gmina L</i>	Business status of local authority considered – removal of asbestos funded by grants	Apr 23 4.4.7
CJEU (Case C-620/21): <i>MOMTRADE RUSE OOD v Direktor na Direktsia “Obzhalvane i danachno-osiguritelna praktika” Varna pri Tse</i>	Cross-border welfare services were subject to tax where the supplier was established, and were subject to the exemption rules of that country	Jul 23 4.4.4
CJEU (Case C-664/21): <i>NecPlus Ultra Cosmetics AG v Republika Slovenija</i>	CJEU considers late production of export evidence	Apr 23 4.3.2
CJEU (Case C-677/21) (A-G): <i>FluviusAntwerpen v MX</i>	VAT chargeable on “theft” of electricity as a supply of goods	Apr 23 4.4.2
CJEU (Case C-677/21): <i>Fluvius Antwerpen v MX</i>	Charge to person who had “stolen” electricity was within the scope of VAT	Jul 23 4.4.7
CJEU (Case C-695/20): <i>Fenix International Ltd v HMRC</i>	CJEU confirms that art.9a Implementing Regulation is valid in setting terms for application of art.28 PVD	Apr 23 2.9.1
CJEU (Case C-713/21): <i>AT v Finance X</i>	Horse trainer’s services in exchange for a share of prize money were taxable supplies for consideration	Apr 23 2.1.1
CJEU (Case C-97/21): <i>MV – 98 v Nachalnik na otdel ‘Operativni deynosti’ – Sofia v Glavna direktsia ‘Fiskalen kontrol’ pri Tsentraln</i>	CJEU considers proportionality of tax penalties: Bulgarian rules were disproportionate	Jul 23 4.4.6

## 5 Other European material

<a href="https://ec.europa.eu/commission/press-corner/detail/en/IP_23_1841">https://ec.europa.eu/commission/press-corner/detail/en/IP_23_1841</a>	Decision adopting Windsor Framework	Apr 23 4.3.3
<a href="https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13186-VAT-in-the-digital-age_en">https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13186-VAT-in-the-digital-age_en</a>	EU proposals for changes to VAT registration and other obligations in 2025	Apr 23 4.4.1
<a href="https://circabc.europa.eu/ui/group/cb1eaff7-eedd-413d-ab88-94f761f9773b/library/7d1ef2eb-b820-4866-a155-785e2373fb80/details">https://circabc.europa.eu/ui/group/cb1eaff7-eedd-413d-ab88-94f761f9773b/library/7d1ef2eb-b820-4866-a155-785e2373fb80/details</a>	Commission working paper on VAT treatment of non-fungible tokens	Jul 23 4.4.2
<a href="http://www.eurojust.europa.eu/news/crackdown-lithuanian-criminal-network-large-scale-food-fraud-and-tax-evasion">www.eurojust.europa.eu/news/crackdown-lithuanian-criminal-network-large-scale-food-fraud-and-tax-evasion</a>	Report of action taken against organised crime group	Jul 23 4.4.9

## 6 Case law: House of Lords/Supreme Court

Supreme Court: <i>Mouldsdale t/a Mouldsdale Properties v HMRC</i>	Supreme Court resolves circularity in disapplication of option to tax provisions	Apr 23 3.1.1
Supreme Court: <i>News Corp UK &amp; Ireland Ltd v HMRC</i>	Supreme Court confirms that “always speaking” rule could not extend zero-rating to digital newspapers, because they did not exist in 1991	Apr 23 2.4.1
Supreme Court: <i>Target Group Ltd v HMRC</i>	Loan administration services did not qualify for exemption	Jan 24 2.3.1

## 7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>British Telecommunications plc v HMRC</i>	Claim for very old bad debt relief finally rejected by Court of Appeal	Jan 24 5.7.1
Court of Appeal: <i>Greenspace (UK) Ltd v HMRC</i>	Supplies of insulated roofs for conservatories did not qualify for reduced rate	Apr 23 2.5.1
Court of Appeal: <i>HMRC v Gray &amp; Farrar International LLP</i>	Matchmaking was not “consultancy” for place of supply of services on the basis of wording of contract	Apr 23 4.2.1
Court of Appeal: <i>R v Miller</i>	Confiscation order considered by CA: case remitted to court below for reconsideration	Apr 23 6.9.5
Court of Appeal: <i>Tradition Financial Services Ltd v Bilta (UK) Ltd and others</i>	Appeals dismissed in civil cases arising out of carbon trading MTIC fraud	Apr 23 6.9.3
Privy Council: <i>Blue Lagoon Beach Hotel &amp; Co Ltd v Assessment Review Committee and another (Mauritius)</i>	Charge for no-shows in hotel remained VATable – <i>Eugenie-les-Bains</i> did not apply	Oct 23 2.1.2
Scottish Appeal Court: <i>AH v Lord Advocate (for the Government of the Republic of Poland)</i>	Appeal against extradition decision refused	Jan 24 6.9.6

## 8 Case law: High Court/Upper Tribunal

High Court (Administrative Court): <i>R (on the application of Royal Surrey NHS Foundation Trust) v HMRC</i>	Judicial review succeeded in relation to HMRC’s refusal to allow NHS body to reclaim input tax on assets purchased for lease and leaseback	Oct 23 5.8.2
High Court: <i>HMRC v Parul Keshavlal Malde</i>	Freezing injunction considered	Jul 23 6.8.3
High Court: <i>Mercy Global Consult Ltd (in liquidation) v Abayomi Adegbuyi-Jackson and others</i>	Claims by liquidators against individuals involved in VAT fraud upheld by High Court	Jan 24 6.9.4
High Court: <i>R (on the application of Airline Placement Ltd) v HMRC</i>	Rules on protection of legitimate expectations considered in detail in case about withdrawn clearance	Jul 23 6.8.2

High Court: <i>Re Walmley Ash Ltd (formerly Balmoral Ltd)</i>	Director disqualified for 12 years	Jul 23 6.9.4
High Court: <i>The King (on the application of Nourish Training Ltd) v HMRC</i>	Judicial review refused in case about HMRC cancelling registration on basis of alleged fraudulent intent	Apr 23 6.2.1
High Court: <i>The King on the application of Glint Pay Services Ltd v HMRC</i>	Company did not have a legitimate expectation that its supplies in relation to gold would be zero-rated	Oct 23 2.3.4
High Court: <i>The King on the application of Realreed Ltd v HMRC</i>	Succession of control visits over years did not create a legitimate expectation that HMRC would not raise an assessment	Oct 23 3.1.1
High Court: <i>Uber Britannia Ltd v Sefton Metropolitan Borough Council</i>	High Court declares that private cab operator had to act as principal in supplying rides to passengers	Oct 23 2.9.3
Upper Tribunal: <i>Bollinway Properties Ltd v HMRC</i>	FTT had not erred in refusing an appeal about the application of repayment supplement rules	Jan 24 6.4.2
Upper Tribunal: <i>British Telecommunications plc v HMRC</i>	Historic bad debt claim finally rejected	Jul 23 5.7.1
Upper Tribunal: <i>Caerdav Ltd v HMRC</i>	Company was liable for £330,000 in import duty and VAT because it had allowed an end use certificate to expire	Oct 23 4.3.1
Upper Tribunal: <i>Cambria Automobiles (South East) Ltd and another v HMRC</i>	Agreement of claims with HMRC ruled out subsequent claims for the same periods, even though the basis of the original claims was flawed	Jan 24 6.4.1
Upper Tribunal: <i>CPR Commercial Ltd v HMRC</i>	Deliberate penalty downgraded to careless	Apr 23 6.8.3
Upper Tribunal: <i>Dollar Financial UK Ltd v HMRC</i>	Backdated grouping application refused: no error in FTT decision	Jan 24 6.1.1
Upper Tribunal: <i>HBOS plc and another v HMRC</i>	Interest was due under s.78 where Customs had applied a law that was contrary to EU law – that was “an error by the Commissioners”	Apr 23 6.4.1
Upper Tribunal: <i>HMRC v Hotel La Tour Ltd</i>	UT upholds FTT decision on deduction of input tax in relation to share sale by holding company: inputs related to financing future taxable outputs	Oct 23 5.3.1
Upper Tribunal: <i>HMRC v The Prudential Assurance Company Ltd</i>	Continuous supplies had tax point fixed only by receipt of payment, even though work was done while parties were members of a VAT group	Apr 23 6.1.1
Upper Tribunal: <i>Impact Contracting</i>	Dismissal of appeal against	Oct 23 6.2.1

<i>Solutions Ltd v HMRC</i>	deregistration on grounds registration would be used to facilitate fraud	
Upper Tribunal: <i>Intelligent Money Ltd v HMRC</i>	SIPP operator was not making supplies of insurance transactions and was not exempt	Oct 23 2.3.1
Upper Tribunal: <i>Kingston Maurward College v HMRC</i>	Company had failed to produce a fallback position in the FTT: it could not then offer a “middle road” position when it lost its main argument	Apr 23 6.8.6
Upper Tribunal: <i>MJL Contracts Ltd v HMRC</i>	Unsuccessful appeal against default surcharge	Jan 24 6.8.1
Upper Tribunal: <i>Octagon Green Solutions Ltd v HMRC</i>	FTT had erred in allowing VAT appeal to proceed out of time but refusing the same for a Landfill Tax appeal – both should be admitted	Jan 24 6.8.2
Upper Tribunal: <i>R (on the application of Gloucestershire Hospitals NHS Foundation Trust) v HMRC</i>	Judicial review agrees that NHS Trust bought a single compound supply of contracted-out services, eligible for s.41 VATA 1994 claim	Apr 23 2.8.1
Upper Tribunal: <i>United Grand Lodge of England</i>	FTT had not given full reasons for decision that taxpayer did not qualify for exemption as body with philanthropic main aim, but had come to the correct decision	Jan 24 2.3.6
Upper Tribunal: <i>WM Morrisons Supermarkets plc v HMRC</i>	Cereal bars marketed as “healthy snacks” might not be confectionery as a result: case remitted to FTT for reconsideration	Apr 23 2.4.2

## **9 Case law: VAT Tribunal/First Tier Tribunal**

First-Tier Tribunal (TC08668): <i>Pye Motors Ltd</i>	Insufficient evidence to support claim for interest based on “mistake by Commissioners”	Apr 23 6.4.2
First-Tier Tribunal (TC08671): <i>London Drylining Ltd</i>	Appeal rejected in case about car available for private use; penalty suspended as “careless”	Apr 23 5.4.1
First-Tier Tribunal (TC08674): <i>TalkTalk Telecom Ltd</i>	Company’s contracts did not create a “discount for prompt payment”	Apr 23 2.7.1
First-Tier Tribunal (TC08675): <i>Bicester Property Interiors Ltd</i>	Surcharge appeal allowed	Apr 23 6.8.
First-Tier Tribunal (TC08682): <i>Isle of Wight NHS Trust and others</i>	HMRC had made an appealable decision so taxpayer’s appeal could proceed	Apr 23 6.8.4
First-Tier Tribunal (TC08686): <i>Golden Grove Trust</i>	Application to appeal out of time dismissed	Apr 23 6.8.5



First-Tier Tribunal (TC08689): <i>ATN Marketing Ltd</i>	Deliberate penalties confirmed	Apr 23 6.8.3
First-Tier Tribunal (TC08695): <i>Hussain (trading as Nisa Local)</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08698): <i>Singh &amp; Kainth (trading as Western News)</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08699): <i>Ince Gordon Dadds LLP</i>	Input tax on share transaction costs was not linked to taxable outputs	Apr 23 5.3.1
First-Tier Tribunal (TC08700): <i>The Squa.re Ltd</i>	TOMS did not allow the use of “negative margins” in calculating output tax	Apr 23 2.9.2
First-Tier Tribunal (TC08702): <i>Everyday Wholesale Ltd</i>	Appeal in MTIC case refused	Apr 23 5.8.1
First-Tier Tribunal (TC08709): <i>WJE Ltd and another</i>	PLNs against director confirmed	Apr 23 6.8.3
First-Tier Tribunal (TC08712): <i>Pavan Trading Ltd</i>	Trader’s export records were “a counsel of perfection”; HMRC’s rejection of them was “nonsense”	Apr 23 4.3.1
First-Tier Tribunal (TC08713): <i>Adrian Mckiernan (trading as AMK Fuels)</i>	Repayment claim was based on inadequate evidence that reduced rate for domestic fuel was available	Apr 23 6.4.3
First-Tier Tribunal (TC08714): <i>Tajinder Singh Pawar</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08716): <i>Dunne</i>	DIY claim rejected on grounds of planning permission	Apr 23 3.4.1
First-Tier Tribunal (TC08719): <i>Bachra</i>	Director “ought to have known” of connection to fraud, but this was not enough to support a PLN, which required actual dishonesty	Apr 23 6.8.3
First-Tier Tribunal (TC08720): <i>Colm Brendan Malone</i>	Dishonest conduct penalties upheld by FTT	Apr 23 6.8.3
First-Tier Tribunal (TC08721): <i>Hamilton Bradbury Ltd in liquidation</i>	FTT considers rules on disclosure of tax avoidance schemes – notifiability and identity of promoter	Apr 23 6.9.7
First-Tier Tribunal (TC08722): <i>Diamond Bodycraft Ltd</i>	Surcharge appeal dismissed	Apr 23 6.8.2
First-Tier Tribunal (TC08724): <i>The CBD Flower Shop Ltd</i>	HMRC’s addition of extra argument about illegality and zero-rating was too late and could not be used in substantive appeal	Apr 23 2.4.3
First-Tier Tribunal (TC08727): <i>Godavari Consultancy Services Ltd</i>	Surcharge appeal dismissed	Apr 23 6.8.2
First-Tier Tribunal (TC08729): <i>Paradise Wildlife Park Ltd</i>	Charity used buildings for business purposes, and some structures were	Apr 23 3.3.1

	not “buildings”	
First-Tier Tribunal (TC08736): <i>Fulfillment Logistics UK Ltd</i>	UK company operating fulfilment house acted as fixed establishment of Seychelles company in fraud case	Apr 23 5.8.1
First-Tier Tribunal (TC08737): <i>Vortex Enterprises Ltd</i>	Appeal in MTIC case refused	Apr 23 5.8.1
First-Tier Tribunal (TC08739): <i>Jabble</i>	Dishonest conduct penalties upheld by FTT	Apr 23 6.8.3
First-Tier Tribunal (TC08740): <i>Fareham College</i>	Principles of <i>Brockenhurst College</i> case applied to training restaurant but not to hairdressing salon or theatre	Apr 23 2.3.3
First-Tier Tribunal (TC08741): <i>Hillhead Ltd</i>	Appeal in MTIC case refused	Apr 23 5.8.1
First-Tier Tribunal (TC08745): <i>Phu Hung Ltd</i>	HMRC’s strike-out application refused, statement of case to be produced within 28 days	Apr 23 6.8.7
First-Tier Tribunal (TC08748): <i>The Young Driver Training Ltd</i>	Driver training experiences did not qualify for temporary reduced rate	Apr 23 2.5.2
First-Tier Tribunal (TC08750): <i>Allegion (UK) Ltd</i>	Historic bad debt claim refused for lack of reliable evidence	Apr 23 5.7.1
First-Tier Tribunal (TC08756): <i>Universal Flooring (Contractors) Ltd</i>	Appeal against “deliberate” penalties allowed	Apr 23 6.8.3
First-Tier Tribunal (TC08757): <i>Mareel Ltd</i>	Surcharge appeal dismissed	Apr 23 6.8.2
First-Tier Tribunal (TC08762): <i>Prisma Recruitment Ltd</i>	Surcharge appeal dismissed	Apr 23 6.8.2
First-Tier Tribunal (TC08766): <i>Rizwan Butt</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08767): <i>Bharat Patel</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08772): <i>Vanrooyen (Elite Prestige Supercars) Ltd</i>	Appeals on <i>Kittel</i> and <i>Mecsek</i> grounds refused	Apr 23 5.8.2
First-Tier Tribunal (TC08773): <i>Ashley Charles Trees</i>	Appeal struck out in part for abuse of process in trying to relitigate matters that had already been decided	Apr 23 6.8.3
First-Tier Tribunal (TC08775): <i>Mediability Ltd</i>	Appeal struck out for no reasonable prospect of success based on earlier decision dealing with same facts	Apr 23 6.8.7
First-Tier Tribunal (TC08783): <i>Rolldeen Estates Ltd</i>	Failed attempt to invalidate an option by arguing that it required permission which had not been given	Jul 23 3.2.1
First-Tier Tribunal (TC08792): <i>Innate-Essence Ltd (t/a The Turmeric</i>	Turmeric shots were liquid food, not a beverage	Jul 23 2.4.

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First-Tier Tribunal (TC08793): <i>Tasca Tankers Ltd</i>	In a case remitted by the Upper Tribunal for reconsideration, FTT refused for a second time to strike out the trader's appeal	Jul 23 6.8.9
First-Tier Tribunal (TC08797): <i>Sports Invest UK Ltd</i>	Sports agent was supplying services to the club; supply to individual was not for consideration on the facts, and if it was, it was supplied where the employment contract was situated	Jul 23 4.2.1
First-Tier Tribunal (TC08801): <i>Steven James Mort</i>	Judge allows DIY claim on "installed goods" on the basis that the installation services were incidental to the goods	Jul 23 3.4.1
First-Tier Tribunal (TC08802): <i>Giles Ellis</i>	Procedural hearing about further particulars in case about PLNs sharing company penalties between two directors	Jul 23 6.8.7
First-Tier Tribunal (TC08803): <i>Yorkshire Agricultural Society</i>	UK law on fundraising exemption had to be read without the word "primarily" to comply with EU law; assessment was also out of time	Jul 23 2.3.
First-Tier Tribunal (TC08808): <i>Elbrook (Cash &amp; Carry) Ltd</i>	Long running missing trader appeal in cash and carry business rejected	Jul 23 5.8.2
First-Tier Tribunal (TC08809): <i>Mohammed Zaman</i>	Trader succeeds for a second time in a case remitted by the Upper Tribunal to the FTT	Jul 23 6.8.6
First-Tier Tribunal (TC08810): <i>PPX Metal Management Ltd</i>	Missing trader appeal in relation to scrap metal rejected	Jul 23 5.8.1
First-Tier Tribunal (TC08811): <i>ABA Motors Ltd</i>	Rules for hardship applications considered in detail	Jul 23 6.8.5
First-Tier Tribunal (TC08813): <i>St Patrick's International College Ltd and others</i>	Three commercial colleges failed in attempt to secure exemption using EU legal principles and other provisions of Schedule 9 Group 6	Jul 23 2.3.
First-Tier Tribunal (TC08819): <i>PRB Trading Ltd</i>	In very difficult circumstance for taxpayer, judge allowed appeal to proceed out of time	Jul 23 6.8.4
First-Tier Tribunal (TC08828): <i>Coonley Trading Ltd</i>	Penalty appeal rejected	Jul 23 6.8.8
First-Tier Tribunal (TC08830): <i>WWM Rose &amp; Sons Ltd</i>	Default surcharge appeal failed	Jul 23 6.8.1
First-Tier Tribunal (TC08834): <i>Maxxim Residential Design Ltd</i>	Some VAT assessments were out of time, but penalties could be charged on the VAT assessed even if the VAT was not payable	Jul 23 6.7.1

First-Tier Tribunal (TC08836): <i>Nations Recruitment Ltd</i>	Default surcharge appeal failed	Jul 23 6.8.1
First-Tier Tribunal (TC08837): <i>3D Crowd CIC</i>	Community Interest Company was in business, but some of its VAT claim related to non-business activity	Jul 23 5.1.1
First-Tier Tribunal (TC08843): <i>Pierre Andre Divisia</i>	Retrospective removal from FRS was not justified “for the protection of the revenue”	Oct 23 6.7.1
First-Tier Tribunal (TC08846): <i>Illuminate Skin Clinics Ltd</i>	Cosmetic clinic did not have evidence to support exemption as medical care	Oct 23 2.3.5
First-Tier Tribunal (TC08847): <i>SB Wakefield Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08850): <i>Polyteck Building Services Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08851): <i>Aizio Associated Ltd and Others</i>	Appeals against PLNs resulted in adjustment of allocation between directors	Oct 23 6.8.4
First-Tier Tribunal (TC08852): <i>Sonder Europe Ltd</i>		Oct 23 2.9.2
First-Tier Tribunal (TC08856): <i>Spirit Motor Company Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08857): <i>Kenwright</i>	Application to make late appeal refused	Oct 23 6.8.3
First-Tier Tribunal (TC08859): <i>Sylvia Hook (trading as Sylmis puppies also known as Sylml puppies) and another</i>	Appeal against registration of connected businesses dismissed: evidence of understatement of sales	Oct 23 6.2.2
First-Tier Tribunal (TC08862): <i>Massala Exotic Ltd</i>	Hardship application allowed: appellant had no resources to pay VAT	Oct 23 6.8.2
First-Tier Tribunal (TC08865): <i>EPeM Ltd</i>	Cosmetic clinic did not have evidence to support exemption as medical care	Oct 23 2.3.6
First-Tier Tribunal (TC08883): <i>Desser &amp; Co Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08888): <i>Hobbs Close Ltd</i>	Costs against appellant were not awarded because he did not have the means to pay, even though he was in the wrong	Oct 23 6.8.6
First-Tier Tribunal (TC08893): <i>Golf Holidays Worldwide Ltd</i>	Reclaim on basis of applying “wholesale option” of TOMS supplies was rejected – trader had chosen not to apply a concession	Oct 23 2.9.4
First-Tier Tribunal (TC08894): <i>Mohammed Naseemdot</i>	Appeal against PLN issued in December 2013 refused	Oct 23 6.8.4
First-Tier Tribunal (TC08901):	Hardship application allowed: appellant had no resources to pay	Oct 23 6.8.2

<i>Waynefleet Ltd</i>	VAT	
First-Tier Tribunal (TC08904): <i>Little Lever Working Men's Club</i>	Application to make late appeal refused	Oct 23 6.8.3
First-Tier Tribunal (TC08915): <i>GB-Gadgets Ltd</i>	Appeals against penalty and VAT assessment were dismissed	Oct 23 6.8.4
First-Tier Tribunal (TC08916): <i>Philip Spani</i>	DIY claim was refused because planning consent ruled out use as a main residence, even if that was the appellant's intention	Oct 23 3.4.1
First-Tier Tribunal (TC08920): <i>All Answers Ltd</i>	Changes to contracts were not enough to change treatment of supply from principal to agent	Oct 23 2.9.5
First-Tier Tribunal (TC08923): <i>Echo Construction Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08925): <i>Konstruk Recruitment Ltd and another</i>	Appeal dismissed in case of missing trader fraud in the construction industry	Oct 23 5.8.1
First-Tier Tribunal (TC08927): <i>Heartlands House Ltd</i>	Trader had produced enough evidence of taxable supplies – appeal against refusal of registration allowed	Oct 23 5.1.1
First-Tier Tribunal (TC08928): <i>Bull Brand Ltd</i>	Application to make late appeal refused	Oct 23 6.8.3
First-Tier Tribunal (TC08928): <i>Trees</i>	Refusal of appellant's application for extensive disclosure by HMRC in MTIC case	Oct 23 6.8.5
First-Tier Tribunal (TC08937): <i>UK Funerals On-Line Ltd</i>	Company arranging transport of dead bodies qualified for zero-rating under transport heading rather than exemption for disposal of remains	Jan 24 2.3.4
First-Tier Tribunal (TC08939): <i>People Services Solution Ltd</i>	Balancing exercise favoured allowing late appeals to proceed in case about alleged labour supply fraud	Jan 24 6.8.2
First-Tier Tribunal (TC08953): <i>JFS London Ltd</i>	Unsuccessful appeal against default surcharge	Jan 24 6.8.1
First-Tier Tribunal (TC08956): <i>KRS Finance Ltd</i>	FTT upholds HMRC decision to refuse to agree a special method of partial exemption	Jan 24 5.3.1
First-Tier Tribunal (TC08957): <i>JP Morgan Chase Bank NA</i>	Intra-group supplies held to be compound standard rated services – taxable because of VATA s.43(2A)/(2B)	Jan 24 2.8.1
First-Tier Tribunal (TC08964): <i>Fatima Jewellers Ltd</i>	Company exporting gold to Dubai and reimporting jewellery did not qualify for various customs duty reliefs – VAT appeal succeeded but duty	Jan 24 4.3.2

	appeal did not	
First-Tier Tribunal (TC08966): <i>Piramal Healthcare UK Ltd</i>	FTT upholds HMRC policy that importer who does not own goods cannot claim input tax on them, even if they are used in its business	Jan 24 4.3.1
First-Tier Tribunal (TC08967): <i>Biznomy Solutions UK Ltd</i>	Unsuccessful appeal against default surcharge	Jan 24 6.8.1
First-Tier Tribunal (TC08972): <i>Derby Quad Ltd</i>	Cinema broadcast of live theatre did not qualify for cultural services exemption	Jan 24 2.3.5
First-Tier Tribunal (TC08974): <i>Vistry Homes Ltd and another</i>	Company was allowed to appeal for different periods after withdrawal of an appeal on similar issue for earlier periods	Jan 24 2.8.2
First-Tier Tribunal (TC08976): <i>Aleksander Vinni trading as Honey Cake Patisserie and Sandwich Bar</i>	Best judgement assessment on split of ZR/SR sales upheld in principle but reduced in amount	Jan 24 6.7.1
First-Tier Tribunal (TC08984): <i>Sylvia Hook and another</i>	Application for costs by taxpayer dismissed – HMRC had not acted unreasonably	Jan 24 6.8.4
First-Tier Tribunal (TC08991): <i>Gap Group Ltd</i>	Supply of equipment held to be separate from the supply of the fuel used to run it: reduced rate applied to the fuel	Jan 24 2.8.3
First-Tier Tribunal (TC08993): <i>Learna Ltd</i>	HMRC’s withdrawal from an appeal disputed: taxpayer wanted the appeal formally allowed	Jan 24 6.8.3
First-Tier Tribunal (TC08995): <i>Simple Energy Ltd</i>	“Refer a friend” scheme involved a barter of services for electricity	Jan 24 2.1.1
First-Tier Tribunal (TC08996): <i>Conditionaire Energy Savers Ltd and another</i>	Appeal against assessment and penalty dismissed in absence of taxpayer	Jan 24 6.7.2
First-Tier Tribunal (TC09002): <i>Vision Dispensing Ltd</i>	Online dispensing of contact lenses did not qualify for exemption	Jan 24 2.3.3
First-Tier Tribunal (TC09013): <i>Realreed Ltd</i>	Serviced apartments held to be “similar to a hotel”: letting income was standard rated	Jan 24 3.1.1
First-Tier Tribunal (TC09014): <i>Bolt Services Ltd</i>	FTT holds that mobile ride-hailing services were subject to TOMS	Jan 24 2.9.2

## 10 Other material

<a href="http://www.att.org.uk/sites/default/files/1.%20VAT%20trader%20penalty%20page%20NOV22.pdf">www.att.org.uk/sites/default/files/1.%20VAT%20trader%20penalty%20page%20NOV22.pdf</a>	Practical examples of new interest and penalty system	Apr 23 6.8.1
<a href="http://www.att.org.uk/sites/default/files/2.%20VAT%20trader%20appeal%20page">www.att.org.uk/sites/default/files/2.%20VAT%20trader%20appeal%20page</a>	Practical examples of new interest and	Apr 23 6.8.1

<i>s%20NOV22.pdf</i>	penalty system	
<i>www.att.org.uk/sites/default/files/3.%20Agent%20penalty%20pages%20NOV22.pdf</i>	Practical examples of new interest and penalty system	Apr 23 6.8.1
<i>www.att.org.uk/sites/default/files/4.%20Agent%20appeal%20pages%20NOV22.pdf</i>	Practical examples of new interest and penalty system	Apr 23 6.8.1
<i>www.civilsociety.co.uk/news/charity-sector-coalition-urges-hunt-to-overhaul-tax-system-in-budget-2023.html</i>	Budget submissions plead for VAT reliefs for charitable sector (without success)	Apr 23 2.11.1
<i>Tax Adviser, September 2023</i>	Article about relevance of EU law after Brexit	Oct 23 2.3.8
<i>Taxation, 2 March 2023</i>	Article about recovery on corporate finance costs	Apr 23 5.1.1
<i>Taxation, 16 March 2023</i>	Article about operation of domestic reverse charge for construction	Apr 23 3.3.2
<i>Taxation, 6 April 2023</i>	Article about zero-rating of food	Jul 23 2.4.
<i>Taxation, 20 April 2023</i>	Article about long delayed repayment claim	Jul 23 6.4.2
<i>Taxation, 20 April 2023</i>	Article about situations in which customer has to account for output tax on a purchased supply	Jul 23 6.3.3
<i>Taxation, 27 April 2023</i>	Article about the <i>Mouldsdale</i> case on disapplication	Jul 23 3.2.2
<i>Taxation, 1 June 2023</i>	Article about significant recent changes in VAT legislation	Jul 23 6.9.2
<i>Taxation, 10 August 2023</i>	Article about HMRC's establishment of a new "cosmetic medical sector team"	Oct 23 2.3.8
<i>Taxation, 17 August 2023</i>	Article about fiscal neutrality and the healthcare exemption after Brexit	Oct 23 2.3.8
<i>Taxation, 17 August 2023</i>	Article about recovery of input tax on cost of charging employee cars	Oct 23 5.4.1
<i>Taxation, 24 August 2023</i>	Article about <i>Sonder Europe</i> decision	Oct 23 2.9.2
<i>Taxation, 24 August and 28 September 2023</i>	Reader's Query, answer and follow-up on difficulties of paying HMRC when online system fails	Oct 23 6.3.1
<i>Taxation, 21 September 2023</i>	Case study about registration liability on reverse charges	Oct 23 6.2.3
<i>Taxation, 19 October 2023</i>	Article about Upper Tribunal decision in <i>Hotel La Tour</i>	Jan 24 5.3.2
<i>Taxation, 26 October 2023</i>	Article about conversion of	Jan 24 3.3.2

	commercial to residential property	
<i>Taxation, 16 November 2023</i>	Article about FTT decision in <i>Piramal Healthcare UK Ltd</i>	Jan 24 4.3.1
<i>Taxation, 23 November 2023</i>	Article about exceptions to the normal rules of VAT	Jan 24 2.12.1
<i>Taxation, 14 December 2023</i>	Article about various Christmas-themed VAT problems	Jan 24 2.12.3
<a href="http://www.tax.org.uk/ref1065">www.tax.org.uk/ref1065</a>	CIOT responds to consultation on VAT treatment of fund management	Apr 23 2.3.2
<a href="http://www.tax.org.uk/ref1078">www.tax.org.uk/ref1078</a>	CIOT suggests that HMRC's "turn" on interest rates is excessive and unfair	Apr 23 6.3.3
<a href="https://www.tax.org.uk/ref1106">https://www.tax.org.uk/ref1106</a>	CIOT comments on difficulties in qualifying for zero-rating of installation of energy saving materials	Jul 23 2.4.
<a href="https://www.tax.org.uk/ref1118">https://www.tax.org.uk/ref1118</a>	CIOT comments on draft VAT regulations for drink deposit return scheme	Jul 23 2.6.1
<a href="http://www.tax.org.uk/ref1146">www.tax.org.uk/ref1146</a>	CIOT comments on progress with Making Tax Digital	Oct 23 6.6.1
<a href="http://www.tax.org.uk/collection-of-finance-bill-2023-24-draft-legislation-responses">www.tax.org.uk/collection-of-finance-bill-2023-24-draft-legislation-responses</a>	CIOT comments on new offence of failing to act on a stop notice relating to promotion of tax avoidance schemes	Jan 24 6.9.3
<a href="http://www.tax.org.uk/ref1198">www.tax.org.uk/ref1198</a>	HMRC respond to CIOT comments on new offence of failing to act on a stop notice relating to promotion of tax avoidance schemes	Jan 24 6.9.3
<a href="http://www.tax.org.uk/ref1237">www.tax.org.uk/ref1237</a>	CIOT comments on change to effect of retained EU law from 1 January 2024	Jan 24 6.9.1
<a href="http://www.tax.org.uk/vat-hmrc-extend-deadline-for-the-second-hand-motor-vehicle-payment-scheme-in-northern-ireland">www.tax.org.uk/vat-hmrc-extend-deadline-for-the-second-hand-motor-vehicle-payment-scheme-in-northern-ireland</a>	Extension of deadline in relation to second hand car scheme for Northern Ireland: margin scheme can still be used for sales up to 30 April 2024	Jan 24 2.10.1

## 11. Lectures

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Temporary reduced rate	2.5.2	Apr 23

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