

# **VAT UPDATE 2019/20**

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**Covering quarterly updates  
April and July 2019**

# VAT Update July 2019 Index

## INTRODUCTION

This index arranges the material in the update according to type of source (CJEU decision, High Court, Tribunal, new law etc.). If you are looking for a particular word or name, use the “find” function to find it.

This is a cumulative for the year to date. Each January’s index will be the final index for the calendar year to 31 December.

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## INDEX BY SOURCE

### 1 HMRC’s publications of their views

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<i>Notice 101</i>	Updated Notice <i>Deferring duty, VAT and other charges</i>	Jul 19 4.3.4
<i>Notice 317</i>	Updated Notice <i>Imports by charities free of duty and VAT</i>	Jul 19 4.3.4
<i>Notice 340</i>	Updated Notice <i>Importing scientific instruments free of duty and VAT</i>	Jul 19 4.3.4
<i>Notice 366</i>	Updated Notice <i>Importing biological and chemical substances for research free of duty and VAT</i>	Apr 19 4.3.4
<i>Notice 371</i>	Updated Notice <i>Importing goods for disabled people free of duty and VAT</i>	Apr 19 4.3.4
<i>Notice 372</i>	Updated Notice <i>Importing commercial samples free of duty and VAT</i>	Apr 19 4.3.4
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<i>Notice 700/1</i>	Updated Notice <i>Who should register for VAT</i>	Apr 19 6.2.5

<i>Notice 700/1</i>	Update to Notice <i>Who should register for VAT</i>	Jul 19 6.2.4
<i>Notice 700/1 and 700/11</i>	Budget supplement to Notice	Jul 19 6.2.4
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<i>Notice 700/22</i>	Updated Notice <i>Making Tax Digital for VAT</i>	Apr 19 6.6.3
<i>Notice 700/22</i>	Updated their Notice <i>Making tax digital for VAT</i>	Jul 19 6.6.2
<i>Notice 700/57</i>	Updated Notice summarising agreements with trade bodies	Apr 19 6.9.4
<i>Notice 701/1</i>	Updated Notice <i>How VAT affects charities</i>	Apr 19 2.11.1
<i>Notice 701/1</i>	Updated Notice <i>How VAT affects charities</i>	Jul 19 2.11.1
<i>Notice 701/7</i>	Updated Notice <i>VAT reliefs for disabled and older people</i>	Apr 19 2.4.6
<i>Notice 701/36</i>	Updated Notice <i>Insurance</i>	Apr 19 2.3.1
<i>Notice 701/41</i>	Updated Notice <i>Sponsorship</i>	Apr 19 2.12.3
<i>Notice 701/41</i>	Updated Notice <i>Sponsorship</i>	Jul 19 2.1.4
<i>Notice 701/49</i>	Updated Notice <i>Finance</i>	Apr 19 2.3.1
<i>Notice 709/3</i>	Updated Notice <i>Hotels and holiday accommodation</i>	Apr 19 3.1.4
<i>Notice 709/5</i>	Updated Notice <i>Tour operators margin scheme</i>	Apr 19 2.9.3
<i>Notice 723A</i>	Updated Notice <i>Refunds of VAT paid in the EU for businesses established elsewhere</i>	Apr 19 4.5.1
<i>Notice 733</i>	Updated Notice <i>VAT flat-rate scheme for small businesses</i>	Apr 19 6.3.3
<i>Notice 735</i>	New regulation imposing a domestic reverse charge on businesses trading in renewable energy certificates	Jul 19 2.12.1
<i>Notice 741A</i>	Updated Notice <i>Place of supply of services</i>	Apr 19 4.2.2
<i>Notice 742A</i>	Updated Notice <i>Opting to tax land and buildings</i>	Jul 19 3.2.1
<i>Notice 749</i>	Updated Notice <i>Local authorities and similar bodies</i>	Apr 19 5.8.4
<i>Notice 1002</i>	Updated Notice <i>Adapted motor vehicles for disabled people and</i>	Apr 19 2.4.6

	<i>charities</i>	
<i>Notice 1003</i>	New Notice Import VAT on parcels you sell to UK buyers	Apr 19 4.
<i>Notice 3001</i>	Updated Notice <i>Customs special procedures for the Union Customs Code</i>	Jul 19 4.3.4
<i>Revenue &amp; Customs Brief 1/2019</i>	New policy on Personal Contract Purchases	Apr 19 2.12.2
<i>R&amp;C Brief 12/2018</i>	Extended deadline for providing certificates of status for 2017/18 13th Directive claims	Jul 19 4.5.2
<i>R&amp;C Brief 2/2019</i>	HMRC clarify policy on non-owners acting as importers of record: they cannot claim import VAT as input tax	Jul 19 5.2.1
<i>Revenue &amp; Customs Brief 3/2019</i>	Policy on zero-rating ambulances following Jigsaw case	Jul 19 2.4.2
<i>Revenue &amp; Customs Brief 4/2019</i>	New regulation imposing a domestic reverse charge on businesses trading in renewable energy certificates	Jul 19 2.12.1
<a href="http://www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal">www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal</a>	Reminder that traders will need a UK EORI number beginning with ‘GB’	Jul 19 4.3.3
<a href="http://www.gov.uk/government/publications/criminal-investigation">www.gov.uk/government/publications/criminal-investigation</a>	Updated document setting out the extent of HMRC criminal investigation and surveillance powers	Jul 19 6.9.2
<a href="http://www.gov.uk/government/publications/direction-under-regulation-22-of-the-delivery-of-tax-information-through-software-ancillary-metadata-regulations-2019-si-2019360">www.gov.uk/government/publications/direction-under-regulation-22-of-the-delivery-of-tax-information-through-software-ancillary-metadata-regulations-2019-si-2019360</a>	Information on HMRC website about MTD	Jul 19 6.6.1
<a href="http://www.gov.uk/government/publications/making-tax-digital">www.gov.uk/government/publications/making-tax-digital</a>	Information on HMRC website about MTD	Jul 19 6.6.1
<a href="http://www.gov.uk/government/publications/making-tax-digital-how-vat-businesses-and-other-vat-entities-can-get-ready">www.gov.uk/government/publications/making-tax-digital-how-vat-businesses-and-other-vat-entities-can-get-ready</a>	Updated guidance on Making Tax Digital for VAT	Jul 19 6.6.1
<a href="http://www.gov.uk/government/publications/statutory-instruments-relating-to-eu-exit">www.gov.uk/government/publications/statutory-instruments-relating-to-eu-exit</a>	Statutory instruments on dedicated web page for no-deal Brexit legislation	Jul 19 4.3.3
<a href="http://www.gov.uk/government/publications/vat-for-businesses-if-theres-no-brexiteal/vat-for-businesses-if-theres-no-brexiteal#place-of-supply-rules-for-UK-businesses-supplying-services-into-the-EU">www.gov.uk/government/publications/vat-for-businesses-if-theres-no-brexiteal/vat-for-businesses-if-theres-no-brexiteal#place-of-supply-rules-for-UK-businesses-supplying-services-into-the-EU</a>	Guidance for stakeholders on VAT rules for providing services to any country in the EU, Iceland, Liechtenstein, Norway or Switzerland	Jul 19 4.2.3

<a href="http://www.gov.uk/government/statistics/measuring-tax-gaps">www.gov.uk/government/statistics/measuring-tax-gaps</a>	Tax gap statistics for 2017/18	Jul 19 6.9.1
<a href="http://www.gov.uk/guidance/check-when-a-business-must-follow-the-rules-for-making-tax-digital-for-vat">www.gov.uk/guidance/check-when-a-business-must-follow-the-rules-for-making-tax-digital-for-vat</a>	Users of VAT 'GIANT' online service deferred for MTD to 1 October	Jul 19 6.6.1
<a href="http://www.gov.uk/guidance/grants-for-businesses-that-complete-customs-declarations">www.gov.uk/guidance/grants-for-businesses-that-complete-customs-declarations</a>	Businesses could apply for grants to help fund training and IT to cope with Brexit changes	Jul 19 4.3.2
<a href="http://www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step">www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step</a>	Step-by-step guide to preparing to join MTD	Jul 19 6.6.1
<a href="http://www.gov.uk/guidance/providing-services-to-any-country-in-the-eu-iceland-liechtenstein-norway-or-switzerland-after-eu-exit">www.gov.uk/guidance/providing-services-to-any-country-in-the-eu-iceland-liechtenstein-norway-or-switzerland-after-eu-exit</a>	Guidance for stakeholders on providing services to any country in the EU, Iceland, Liechtenstein, Norway or Switzerland	Jul 19 4.2.3
<a href="http://www.gov.uk/guidance/vat-domestic-reverse-charge-for-building-and-construction-services">www.gov.uk/guidance/vat-domestic-reverse-charge-for-building-and-construction-services</a>	Guidance notes on Domestic Reverse Charge on construction services	Jul 19 3.3.2
<a href="http://www.gov.uk/guidance/vat-it-system-rules-and-processes-if-the-uk-leaves-the-eu-without-a-deal#using-the-uks-vat-mini-one-stop-shop">www.gov.uk/guidance/vat-it-system-rules-and-processes-if-the-uk-leaves-the-eu-without-a-deal#using-the-uks-vat-mini-one-stop-shop</a>	Information about using MOSS before and after Brexit	Jul 19 4.1.1

## 2 Statute and other Parliamentary material

<a href="http://hansard.parliament.uk/commons/2019-02-19/debates/802C22E7-88AF-4B3D-A5A6-E98E60F54E50/MakingTaxDigital">hansard.parliament.uk/commons/2019-02-19/debates/802C22E7-88AF-4B3D-A5A6-E98E60F54E50/MakingTaxDigital</a>	Statement to Parliament on MTD on 19 February	Apr 19 6.6.2
SI 2019/43	<i>Value Added Tax (Finance) (EU Exit) Order 2019</i>	Apr 19 2.3.2
SI 2019/73	<i>The Value Added Tax (Tour Operators) (Amendment) (EU Exit) Regulations 2019</i>	Apr 19 2.9.2
SI 2019/175	<i>The Value Added Tax (Input Tax) (Specified Supplies) (EU Exit) Regulations 2019</i>	Apr 19 4.2.3
SI 2019/404	<i>Value Added Tax (Place of Supply of Services) (Supplies of Electronic, Telecommunication and Broadcasting Services) (Amendment and Revocation) (EU Exit) Order 2019</i>	Apr 19 4.1.1
SI 2019/408	<i>Value Added Tax (Input Tax) (Specified Supplies) (EU Exit) (No 2) Regulations 2019</i>	Apr 19 4.2.3
SI 2019/819	<i>Taxation (Cross-border Trade) Act 2018 (Appointed Day No 5 and Miscellaneous Commencements) (EU</i>	Jul 19 4.3.5

	<i>Exit) Regulations 2019</i>	
<i>SI 2019/892</i>	Regulations introducing Domestic Reverse Charge on construction services	Jul 19 3.3.1
<i>SI 2019/921</i>	<i>Finance Act 2009, Sections 101 and 102 (Avoidance: Penalties) (Appointed Day) Order 2019</i>	Jul 19 6.9.5
<i>SI 2019/958</i>	Reduced rate for installation of energy-saving materials restricted from 1 October 2019	Jul 19 2.5.1
<i>SI 2019/1014</i>	<i>Value Added Tax (Finance) (EU Exit) (Revocation) Order 2019</i> revokes SI 2019/43	Jul 19 2.3.1
<i>SI 2019/1015</i>	New regulation imposing a domestic reverse charge on businesses trading in renewable energy certificates	Jul 19 2.12.1
<i>SI 2019/1048</i>	Regulations restricting VAT-effective credit notes from 1 September 2019	Jul 19 2.7.1
<a href="http://www.legislation.gov.uk/ukpga/2019/1/contents/enacted/data.htm">http://www.legislation.gov.uk/ukpga/2019/1/contents/enacted/data.htm</a>	FA 2019 received Royal Assent on 12 February	Apr 19 6.9.1
<a href="http://www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2019-03-13/HCWS1406">www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2019-03-13/HCWS1406</a>	Announcement about proposed operation of Northern Ireland land border	Apr 19 4.3.2
<a href="http://www.parliament.uk/documents/lords-committees/constitution/Correswithministers/CDL2611.pdf">www.parliament.uk/documents/lords-committees/constitution/Correswithministers/CDL2611.pdf</a>	Government's approach for "no-deal" SIs if the UK leaves the EU with a deal in place	Apr 19 4.3.3
<a href="http://www.gov.uk/government/publications/spring-statement-2019-written-ministerial-statement">www.gov.uk/government/publications/spring-statement-2019-written-ministerial-statement</a>	Spring Statement on 13 March: VAT proposals	Apr 19 6.9.2
<a href="http://www.gov.uk/business-uk-leaving-eu">www.gov.uk/business-uk-leaving-eu</a>	Further guidance pages for UK businesses on Brexit	Apr 19 4.3.2
<a href="http://www.gov.uk/government/collections/charities-and-community-amateur-sports-clubs-forms">www.gov.uk/government/collections/charities-and-community-amateur-sports-clubs-forms</a>	Updated online guidance <i>Charities: HMRC guidance notes on how the tax system operates</i>	Apr 19 2.11.1
<a href="http://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal">www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal</a>	Dedicated web page for regulations on "no deal"	Apr 19 4.3.3
<a href="http://www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal">www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal</a>	Two new guides added to collection for traders in the event the UK exits the EU without a deal	Apr 19 4.3.2
<a href="http://www.gov.uk/government/consultations/amendment-to-vat-regulation-38-statutory-instrument-technical">www.gov.uk/government/consultations/amendment-to-vat-regulation-38-statutory-instrument-technical</a>	Consultation on changes to rules for credit notes to be introduced from 1 September 2019	Apr 19 2.7.1

<i>consultation</i>		
<a href="http://www.gov.uk/government/consultations/protecting-your-taxes-in-insolvency">www.gov.uk/government/consultations/protecting-your-taxes-in-insolvency</a>	Consultation on restoring the department's position as a preferential creditor	Apr 19 6.9.8
<a href="http://www.gov.uk/government/news/hmrc-outlines-extension-of-transitional-simplified-procedures">www.gov.uk/government/news/hmrc-outlines-extension-of-transitional-simplified-procedures</a>	Announcement on permission to delay first customs declaration following Brexit	Apr 19 4.3.2
<a href="http://www.gov.uk/government/news/hmrc-urges-business-owners-to-make-sure-they-are-ready-for-no-deal">www.gov.uk/government/news/hmrc-urges-business-owners-to-make-sure-they-are-ready-for-no-deal</a>	Guidance on preparing for "no deal"	Apr 19 4.3.2
<a href="http://www.gov.uk/government/publications/hmrc-impact-assessment-for-the-vat-treatment-of-low-value-parcels">www.gov.uk/government/publications/hmrc-impact-assessment-for-the-vat-treatment-of-low-value-parcels</a>	Guidance on how to account for import VAT if the UK leaves the EU with no deal	Apr 19 4.3.2
<a href="http://www.gov.uk/government/publications/hmrc-impact-assessment-for-the-movement-of-goods-if-the-uk-leaves-the-eu-without-a-deal">www.gov.uk/government/publications/hmrc-impact-assessment-for-the-movement-of-goods-if-the-uk-leaves-the-eu-without-a-deal</a>	Updated impact assessment for the movement of goods following Brexit	Apr 19 4.3.2
<a href="http://www.gov.uk/government/publications/hmrc-impact-assessment-for-vat-and-services-if-the-uk-leaves-the-eu-without-a-deal">www.gov.uk/government/publications/hmrc-impact-assessment-for-vat-and-services-if-the-uk-leaves-the-eu-without-a-deal</a>	Updated impact assessment for international services following Brexit	Apr 19 4.3.2
<a href="http://www.gov.uk/government/publications/hmrc-your-guide-to-making-a-disclosure">www.gov.uk/government/publications/hmrc-your-guide-to-making-a-disclosure</a>	Updated guide to making a voluntary disclosure	Apr 19 6..6.1
<a href="http://www.gov.uk/government/publications/making-tax-digital">www.gov.uk/government/publications/making-tax-digital</a>	Q&A document containing MTD "mythbusters"	Apr 19 6.6.2
<a href="http://www.gov.uk/government/publications/making-tax-digital-how-vat-businesses-and-other-vat-entities-can-get-ready">www.gov.uk/government/publications/making-tax-digital-how-vat-businesses-and-other-vat-entities-can-get-ready</a>	Updates to guidance in relation to MTD pilot	Apr 19 6.6.2
<a href="http://www.gov.uk/government/publications/statutory-instruments-relating-to-eu-exit">www.gov.uk/government/publications/statutory-instruments-relating-to-eu-exit</a>	Dedicated web page for information on "no deal"	Apr 19 4.3.3
<a href="http://www.gov.uk/guidance/carry-out-checks-and-keep-records-if-youre-approved-for-fhdds">www.gov.uk/guidance/carry-out-checks-and-keep-records-if-youre-approved-for-fhdds</a>	New guides on the rules for fulfilment houses storing non-EU sellers' goods	Apr 19 6.9.7
<a href="http://www.gov.uk/guidance/change-your-details-or-cancel-your-registration-for-fhdds">www.gov.uk/guidance/change-your-details-or-cancel-your-registration-for-fhdds</a>	New guides on the rules for fulfilment houses storing non-EU sellers' goods	Apr 19 6.9.7
<a href="http://www.gov.uk/guidance/check-when-a-business-must-follow-the-rules-for-making-tax-digital-for-vat">www.gov.uk/guidance/check-when-a-business-must-follow-the-rules-for-making-tax-digital-for-vat</a>	Guide to help people check when businesses must join MTD	Apr 19 6.6.2
<a href="http://www.gov.uk/guidance/export-declarations-and-the-national-export-system-export-procedures">www.gov.uk/guidance/export-declarations-and-the-national-export-system-export-procedures</a>	Detailed guidance about using the National Export System	Apr 19 4.3.2

<a href="http://www.gov.uk/guidance/fulfilment-house-due-diligence-scheme">www.gov.uk/guidance/fulfilment-house-due-diligence-scheme</a>	New guides on the rules for fulfilment houses storing non-EU sellers' goods	Apr 19 6.9.7
<a href="http://www.gov.uk/guidance/making-tax-digital-for-vat">www.gov.uk/guidance/making-tax-digital-for-vat</a>	Guide to help people check when businesses must join MTD	Apr 19 6.6.2
<a href="http://www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step">www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step</a>	Re-worked agents' guide to the MTD pilot	Apr 19 6.6.2
<a href="http://www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr">www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr</a>	Updated online guide to ADR	Apr 19 6.9.3
<a href="http://www.gov.uk/guidance/use-software-to-submit-your-vat-returns">www.gov.uk/guidance/use-software-to-submit-your-vat-returns</a>	HMRC timeline for introduction of MTD	Apr 19 6.6.2
<a href="http://www.gov.uk/guidance/vat-it-system-changes-for-businesses-outside-the-uk-if-the-uk-leaves-the-eu-with-no-deal">www.gov.uk/guidance/vat-it-system-changes-for-businesses-outside-the-uk-if-the-uk-leaves-the-eu-with-no-deal</a>	New guidance on the VAT IT system for businesses established outside the UK in the event of "no deal"	Apr 19 4.1.2
<a href="http://www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/thousands-of-sellers-red-flagged-to-online-marketplaces-reveals-hmrc-2822768">www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/thousands-of-sellers-red-flagged-to-online-marketplaces-reveals-hmrc-2822768</a>	New rules for online marketplaces leads to increase in registration of sellers	Apr 19 6.9.6

### 3 Other UK official material

<a href="http://tinyurl.com/y3rkkerz">http://tinyurl.com/y3rkkerz</a>	Prosecution of tax fraud	Apr 19 6.9.11
<a href="http://tinyurl.com/y4t3bf9q">http://tinyurl.com/y4t3bf9q</a>	Prosecution of tax fraud	Apr 19 6.9.11
<a href="http://tinyurl.com/y7wy4sm3">http://tinyurl.com/y7wy4sm3</a>	Prosecution of tax fraud	Apr 19 6.9.11
<a href="http://tinyurl.com/yx94xzt5">http://tinyurl.com/yx94xzt5</a>	Prosecution of tax fraud	Apr 19 6.9.11
<a href="https://tinyurl.com/y23c2c8a">https://tinyurl.com/y23c2c8a</a>	Prosecution of tax fraud	Apr 19 6.9.11
<a href="https://tinyurl.com/y4x2yk6g">https://tinyurl.com/y4x2yk6g</a>	Prosecution of tax fraud	Apr 19 6.9.11
HMRC Release 14 May 2019	Sentencing of fraudster	Jul 19 6.9.3
HMRC Release 15 April 2019	Sentencing of fraudster	Jul 19 6.9.3
HMRC Release 24 May 2019	Sentencing of fraudster	Jul 19 6.9.3
HMRC Release 3 April 2019	Sentencing of fraudster	Jul 19 6.9.3
HMRC Release 9 April 2019	Sentencing of fraudster	Jul 19 6.9.3

### 4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-42/18): <i>Finanzamt Trier v Cardpoint GmbH</i>	Subcontracted operation of ATMs was not exempt as a financial service	Jul 19 2.3.2
CJEU (A-G) (Case C-692/17): <i>Paulo Nascimento Consulting – News Mediação Imobiliária Lda v Autoridade Tributária e Aduaneira</i>	Assignment of interest in property seized in satisfaction of debt was potentially liable to VAT as transfer of property, not exempt as transfer of debt	Jul 19 4.4.2
CJEU (Case C-1/18): <i>"Oribalt Rīga"</i>	Rules on customs valuation	Jul 19 4.4.6



<i>SIA v Valsts ieņēmumu dienests</i>	considered	
CJEU (Case C-127/18): <i>A-PACK CZ sro v Odvolací finanční ředitelství</i>	Czech restrictions on bad debt relief went beyond the derogation permitted by art.90 PVD	Jul 19 5.7.1
CJEU (Case C-133/18): <i>Sea Chefs Cruise Services GmbH v Minister of Action and Public Accounts</i>	Missing one month deadline for responding to queries did not invalidate a cross-border refund claim	Jul 19 4.5.1
CJEU (Case C-165/17): <i>Morgan Stanley &amp; Co Int plc v Ministre de l'Économie et des Finances</i>	CJEU considers implications of head office/branch structure for recovery of branch input tax	Apr 19 5.3.3
CJEU (Case C-185/18): <i>Oro Efectivo SL v Bizkaia Foral Diputación</i>	Separate tax on transactions in second hand metals was not similar to VAT	Jul 19 4.4.7
CJEU (Case C-201/18): <i>Mydibel SA v État belge</i>	Sale and leaseback did not require adjustment of input tax previously claimed on building	Apr 19 3.1.2
CJEU (Case C-214/18): <i>HW v PSM 'K' and Aleksandra Treder</i>	Poland was entitled to change status of court enforcement officers to taxable without allowing an increase in statutory fees to reflect VAT	Jul 19 4.4.3
CJEU (Case C-224/18): <i>Budimex SA v Minister Finansow</i>	Services were supplied when the contract was satisfied, not merely when the services were physically performed	Jul 19 6.5.1
CJEU (Case C-225/18): <i>Grupa Lotos SA v Minister Finansow</i>	Change in input tax block infringed standstill clause, but trader probably didn't qualify even before the block was extended	Jul 19 4.4.4
CJEU (Case C-235/18): <i>Vega International Car Transport and Logistic-Trading GmbH v Dyrektor Izby Skarbowej w Warszawie</i>	Fuel card arrangement did not allow Austrian holding company to claim for VAT incurred by subsidiary in Poland	Jul 19 4.3.1
CJEU (Case C-265/18): <i>Valstybinė mokesčių inspekcija prays Lietuvos Respublikos finansų ministerijos v Akvilė Jarmuškienė</i>	Sale of land with building had to be treated as a single transaction for small business exemption: all taxable as total was over the limit	Jul 19 6.2.3
CJEU (Case C-275/18): <i>Milan Vinš v Odvolací finanční ředitelství</i>	Czech requirement for entry in customs procedure to exempt exports was not proportionate	Apr 19 4.3.1
CJEU (Case C-278/18): <i>Mesquita v Fazenda Publica</i>	Letting of vineyards was exempt as relating to land	Apr 19 3.1.3
CJEU (Case C-291/18): <i>Grup Servicii Petroliere SA v Agenția Națională of Administrare Fiscală - Direcția Generală de Soluționare a Contestațiilor, Agenția Națională from Administrare Fiscală - Direcția Generală from Administrare to</i>	Oil rigs were not “vessels used for navigation on the high seas”	Jul 19 4.4.5

<i>Marilor Contribuabili</i>		
CJEU (Case C-295/17): <i>MEO – Serviços de Comunicações e Multimédia v Autoridade Tributária e Aduaneira</i>	Full charge invoiced after cancellation of service was VATable consideration, not compensation	Jul 19 2.1.1
CJEU (Case C-410/17): <i>A Oy v Veronsaajien oikeudenvallontayksikkö</i>	CJEU considers barter transactions should be treated as two separate supplies where one affects the price of the other	Apr 19 2.1.1
CJEU (Case C-420/18): <i>IO v Inspecteur van de rijksbelastingdienst</i>	Member of Netherlands “supervisory board” was engaged in economic activity, but was not acting independently	Jul 19 2.1.3
CJEU (Case C-434/17): <i>Human Operator Zrt v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Hungary could not impose derogation on taxpayers before it had been authorised by EU	Apr 19 4.4.7
CJEU (Case C-449/17): <i>A &amp; G Fahrschul-Akademie GmbH v Finanzamt Wolfenbüttel</i>	Driving school was too specialised to be an eligible body providing education	Apr 19 2.3.4
CJEU (Case C-568/17): <i>Staatssecretaris van Financiën v Geleen</i>	Place of supply of entertainment services considered	Jul 19 4.2.1
CJEU (Case C-647/17): <i>Skatteverket v Srf konsulterna AB</i>	Seminars held in a different country were “supplied where the event took place” under art.53	Apr 19 4.2.1
CJEU (Case C-691/17): <i>PORR Építési Kft v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Problems where domestic reverse charge on construction services was not accounted for correctly: trader had to go back to supplier for the VAT	Jul 19 3.3.3
CJEU (Case C-712/17): <i>EN.SA. Srl v Agenzia delle Entrate – Direzione Regionale Lombardia Ufficio Contenzioso</i>	Company entering fictitious transactions could not deduct input tax, even though output tax on fictitious invoice was due to the state; should be given opportunity to correct	Jul 19 5.8.2
CJEU (Reference) (Case C-43/19): <i>Vodafone Portugal – Comunicações Pessoais, SA v Autoridade Tributária e Aduaneira</i>	New question about taxability of cancellation charges that are calculated to reflect supplier’s loss and not the full amount for the service	Jul 19 2.1.1

## 5 Other European material

<i>ECOFIN Release 22/01/2019</i>	Romanian presidency tax priorities	Apr 19 4.4.3
<a href="http://europa.eu/rapid/press-release_IP-19-1595_en.htm">europa.eu/rapid/press-release_IP-19-1595_en.htm</a>	Council agreement on the measures to apply to online marketplaces from 1 January 2021	Apr 19 4.4.6
<a href="http://europa.eu/rapid/press-release_IP-19-1595_en.htm">europa.eu/rapid/press-release_IP-19-1595_en.htm</a>	EU launches ‘transaction network	Jul 19 4.4.1

2468_en.htm	analysis' anti-fraud tool	
<a href="https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52018PC0813">https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52018PC0813</a>	Directive inserts new articles 243a to 243d to impose new obligations on Payment Service Providers	Apr 19 4.4.5
IP/19/225	Commission 'roadmap' for move to Qualified Majority Voting on tax	Apr 19 4.4.1
IP/19/470	UK referred to the CJEU over failure to amend the VAT ( <i>Terminal Markets</i> ) Order	Apr 19 4.4.2
<a href="http://www.consilium.europa.eu/en/press/press-releases/2018/10/02/vat-fraud-council-agrees-to-allow-generalised-temporary-reversal-of-liability/">www.consilium.europa.eu/en/press/press-releases/2018/10/02/vat-fraud-council-agrees-to-allow-generalised-temporary-reversal-of-liability/</a>	ECOFIN agrees Commission's proposal allowing domestic reverse charge mechanism	Apr 19 4.4.4

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

Supreme Court: <i>SAE Education Ltd v HMRC</i>	Commercial company qualified as a "college of a university"	Apr 19 2.3.3
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## 7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>British Airways plc v John Prosser</i>	Recharge of medical examination fees by solicitor was not a disbursement	Jul 19 2.2.1
Court of Appeal: <i>Fortyseven Park Street Ltd v HMRC</i>	Sale of fractional interests in high-value property was supply of accommodation similar to a hotel	Jul 19 3.1.1
Court of Appeal: <i>Lloyds Banking Group plc and others v HMRC</i>	Court of Appeal considers who can claim repayments when there has been a change in a VAT group	Apr 19 6.4.2
Court of Appeal: <i>Metropolitan International Schools Ltd v HMRC</i>	HMRC decision to assess did not "depend on a prior decision": prior decision could not be considered by FTT	Apr 19 2.8.1
Court of Appeal: <i>National Car Parks Ltd v HMRC</i>	Extra payments into parking meters were not "voluntary overpayments" and were VATable	Jul 19 2.1.2
Court of Appeal: <i>Praesto Consulting UK Ltd v HMRC</i>	Upper Tribunal was wrong to reverse FTT decision that input tax on legal fees was proper to the company and related to its business	Apr 19 5.2.2
Court of Session: <i>Balhousie Holdings Ltd v HMRC</i>	Sale and leaseback involved "disposal of entire interest" and led to charge on zero-rating certificate issued previously	Apr 19 3.1.1
Court of Session: <i>HMRC v KE Entertainments Ltd</i>	Court of Session holds that recalculation of bingo liabilities did not fall within reg.38 but s.80: 4-year time limit applied	Apr 19 6.4.1

## 8 Case law: High Court/Upper Tribunal

High Court: <i>M v Circuit Court in Czestochowa, Poland</i>	Extradition order quashed	Jul 19 6.9.4
Upper Tribunal: <i>Anglian Water Services Ltd v HMRC</i>	Appeal dismissed in relation to “unjust enrichment” denial of historic reclaim	Apr 19 6.4.3
Upper Tribunal: <i>Buckingham Bingo Ltd v HMRC</i>	Decision to strike out appeal confirmed	Jul 19 6.8.6
Upper Tribunal: <i>Eynsham Cricket Club v HMRC</i>	FTT decision remade in appellant’s favour; HMRC become appellant in UT hearing	Apr 19 6.8.7
Upper Tribunal: <i>Glasgow School of Art v HMRC</i>	Refurbishment and construction was a single cost to be recovered according to PESM, not two costs one of which was fully recoverable	Jul 19 5.3.1
Upper Tribunal: <i>HMRC v Greenisland Football Club</i>	Club was wrong to issue zero-rating certificate, but had a reasonable excuse that negated the penalty	Apr 19 3.3.1
Upper Tribunal: <i>HMRC v Muhammed Hafeez Katib</i>	FTT had been wrong to allow late appeal to proceed: poor conduct of adviser had to be attributed to appellant	Jul 19 6.8.4
Upper Tribunal: <i>HMRC v Sharya UK Ltd</i>	Appeals against post clearance demands were out of time	Jul 19 4.3.6
Upper Tribunal: <i>HMRC v Tesco Freetime Ltd and another company</i>	Promoter of loyalty scheme was entitled to input tax deduction on payment for “fulfilment services” when customers redeemed points	Apr 19 5.2.1
Upper Tribunal: <i>HMRC v The Ice Rink Company Ltd and another</i>	Whether a package was compound or multiple had to be considered from the viewpoint of someone buying the package, not all customers	Jul 19 2.8.1
Upper Tribunal: <i>HMRC v The Learning Centre (Romford) Ltd; HMRC v L.I.F.E. Services Ltd</i>	Difference between regulatory regime for welfare in Scotland and England did not breach fiscal neutrality rules for VAT	Apr 19 2.3.5
Upper Tribunal: <i>Marks and Spencer plc v HMRC</i>	Promotion of three zero-rated items and “free wine” required output tax on a proportion of the £10 for the package	Jul 19 2.7.2
Upper Tribunal: <i>R (oao Northumbria Healthcare NHS Foundation Trust) v HMRC</i>	50% restriction on leasing of cars did not apply to VAT claimed using s.41 VATA 1994	Jul 19 5.4.1
Upper Tribunal: <i>Snow Factor Ltd v HMRC</i>	Application not to pay VAT before Upper Tribunal appeal on grounds of “financial extremity”	Apr 19 6.8.5

Upper Tribunal: <i>The Rank Group plc v HMRC</i>	Rules on offset of input tax against output tax in historic exemption claim considered: result unclear	Jul 19 6.4.1
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## 9 Case law: First Tier Tribunal

First-Tier Tribunal (TC06860): <i>Hollie Apps; Mark Stymest</i>	Leave to appeal out of time granted	Apr 19 6.8.4
First-Tier Tribunal (TC06863): <i>Dads Tyres Ltd</i>	HMRC failed to show that payments were made late: appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC06870): <i>Roy Tabb</i>	New dwelling replacing granny annexe qualified in full for DIY refund	Apr 19 3.4.1
First-Tier Tribunal (TC06874): <i>The Core (Swindon) Ltd</i>	Products were liquid meal replacements, not beverages, so were zero-rated	Apr 19 2.4.1
First-Tier Tribunal (TC06875): <i>David Fiorini</i>	Leave to appeal out of time refused	Apr 19 6.8.4
First-Tier Tribunal (TC06878): <i>Synergy Lifting Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06879): <i>W Resources plc</i>	Holding company was not supplying management services for consideration until a threshold event when it had resolved to charge its subsidiaries – generation of revenue	Apr 19 5.1.1
First-Tier Tribunal (TC06883): <i>J G Eng Services Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06884): <i>Tech Set Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06890): <i>Coldstar (UK) Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06892): <i>Dhalomal Kishore</i>	Decisions about rights of appeal against misdeclaration penalties	Apr 19 6.8.2
First-Tier Tribunal (TC06901): <i>Real Estate Strategies Global</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06909): <i>Pulsin' Ltd</i>	Products were cakes and so zero-rated, even though also confectionery	Apr 19 2.4.2
First-Tier Tribunal (TC06910): <i>Darren Vaughan</i>	Business split was genuine for most of the period in dispute, even though VAT-driven	Apr 19 6.2.1
First-Tier Tribunal (TC06911): <i>Apex Vehicle Management Ltd</i>	HMRC had failed to consider trader's claim that the FRS should never have applied: remitted for a fresh decision	Apr 19 6.3.1
First-Tier Tribunal (TC06921): <i>Adullam Homes Housing Association</i>	Expenditure on residential accommodation did have a link to	Apr 19 5.3.2

<i>Ltd</i>	taxable supplies of support services	
First-Tier Tribunal (TC06923): <i>Terence McCloskey</i>	Appeal against very old assessments for direct taxes, VAT and penalties – some reductions in liability	Apr 19 6.7.1
First-Tier Tribunal (TC06939): <i>McBraid plc</i>	Dispute about whether aircraft parts were for installation in qualifying aircraft	Apr 19 2.4.4
First-Tier Tribunal (TC06941): <i>CNM Estates (Tolworth) Ltd</i>	Appeal against security notice dismissed	Apr 19 6.9.9
First-Tier Tribunal (TC06942): <i>Jupiter Asset Management Group Ltd</i>	Tribunal refuses to make preliminary ruling on relevance of OECD guidelines to “market value” for VAT purposes	Apr 19 2.12.1
First-Tier Tribunal (TC06947): <i>Chauhan t/a One Stop Shop</i>	Appeal against best judgement assessments and penalties allowed in part	Apr 19 6.7.2
First-Tier Tribunal (TC06949): <i>Curzon Capital Ltd</i>	Promoters of tax avoidance – rules considered (and did not apply)	Apr 19 6.9.5
First-Tier Tribunal (TC06950): <i>Contentisking Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06953): <i>Eat Ltd</i>	Claim for repayment in respect of “hot takeaways” was hopeless	Apr 19 2.4.3
First-Tier Tribunal (TC06957): <i>S P Henson Engineering Ltd</i>	Trader could not change effective date of registration because of trader’s own mistake in the consequences	Apr 19 6.2.2
First-Tier Tribunal (TC06959): <i>Tony Demolition Workers Ltd</i>	Manipulation of VAT returns because of “CIS repayments owed” could not be justified	Apr 19 6.7.3
First-Tier Tribunal (TC06963): <i>Bryn Williams</i>	Taxi firm was acting as principal, not agent for drivers	Apr 19 2.9.1
First-Tier Tribunal (TC06964): <i>JCA Seminars Ltd</i>	Trader had no excuse for using wrong FRS rate, but default surcharges were cancelled because of unexpected problem arising from employee fraud	Apr 19 6.3.2
First-Tier Tribunal (TC06968): <i>Ye Old Cider Bar Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06980): <i>The Red Sky at Night Group Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC06981): <i>Once Upon a Time Marketing Ltd</i>	HMRC produced no evidence that they had sent a SLN – appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC06984): <i>Pramukh Enterprises Ltd</i>	Leave to appeal out of time granted	Apr 19 6.8.4
First-Tier Tribunal (TC06985): <i>David</i>	Electric blinds were not “ordinarily	Apr 19 3.4.2

<i>Cosham</i>	installed” in eco-homes	
First-Tier Tribunal (TC06992): <i>Owen Francis Saunders</i>	Fraudulent transactions did not involve any consideration given by trader, so were not “supplies” for registration purposes	Apr 19 2.1.2
First-Tier Tribunal (TC06993): <i>Shazadi Neelam Baig</i>	Trader’s notification of withdrawal of appeal overrode any right to reinstate	Apr 19 6.8.6
First-Tier Tribunal (TC07002): <i>LSDM Ltd</i>	On the balance of probabilities, HMRC had not served a SLN on the trader – appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC07005): <i>Actegy Ltd</i>	Products were designed solely for disabled people, in spite of being suitable for use by others	Apr 19 2.4.5
First-Tier Tribunal (TC07007): <i>Skelton Electrical Ltd</i>	HMRC produced no evidence that they had sent a SLN – appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC07010): <i>Regency Factors Ltd</i>	Debt factor had received consideration for services, and records did not meet requirements for bad debt relief	Apr 19 5.7.1
First-Tier Tribunal (TC07011): <i>New Collection Leicester Ltd</i>	Trader failed to prove that alternative evidence for inputs should have been accepted	Apr 19 5.8.1
First-Tier Tribunal (TC07017): <i>Bard Electrics Ltd</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC07018): <i>Hampton George Hewitt</i>	Application to rejoin the agricultural flat rate scheme retrospectively rejected	Apr 19 6.2.4
First-Tier Tribunal (TC07022): <i>N Brown Group plc and another</i>	Marketing expenditure was residual, as it promoted supplies of finance as well as goods; special method override considered	Apr 19 5.3.1
First-Tier Tribunal (TC07026): <i>Tower Bridge GP Ltd</i>	Lengthy decision about fraud in carbon emissions allowances market in 2009	Apr 19 5.8.2
First-Tier Tribunal (TC07028): <i>Porter &amp; Company</i>	Appeal against surcharge dismissed	Apr 19 6.8.1
First-Tier Tribunal (TC07030): <i>Cube Construction (Southern) Ltd</i>	Dispute about repealed rules on “approved alterations to listed buildings”	Apr 19 3.3.2
First-Tier Tribunal (TC07031): <i>Skelton Electrical Ltd</i>	HMRC produced no evidence that they had sent a SLN – appeal against surcharge allowed	Apr 19 6.8.1
First-Tier Tribunal (TC07033): <i>Computational Structural Mechanics</i>	Supplies from one personal service company to another were genuine –	Apr 19 5.3.4

<i>Ltd</i>	input tax was deductible	
First-Tier Tribunal (TC07034): <i>Joseph Thomas Reno</i>	Reinstatement application struck out	Apr 19 6.8.6
First-Tier Tribunal (TC07036): <i>Michael Gold and another t/a Goldhill Associates</i>	Partnership trading in software ought to have known their transactions were connected to fraud	Apr 19 5.8.3
First-Tier Tribunal (TC07039): <i>Akeel Bajwa</i>	Leave to appeal out of time refused	Apr 19 6.8.4
First-Tier Tribunal (TC07042): <i>Peter Gerard Farrell</i>	Efforts to make payment on time held to be reasonable excuse for surcharge	Apr 19 6.8.1
First-Tier Tribunal (TC07050): <i>Salman Ali Chaudry</i>	Trader failed to persuade Tribunal that he was an employee and therefore not liable to register	Apr 19 6.2.3
First-Tier Tribunal (TC07051) <i>Faux Properties</i>	“Deliberate conduct” not proved by HMRC – penalties reduced to “careless”	Apr 19 6.8.2
First-Tier Tribunal (TC07058): <i>EDC Direct Ltd</i>	MTIC appeal dismissed: director not a credible witness	Jul 19 5.8.1
First-Tier Tribunal (TC07065): <i>Nicholas and Charlotte Sandham</i>	Partners had to be assumed to know what the firm’s agent knew: his dishonesty led to their loss of input tax in MT case	Jul 19 5.8.1
First-Tier Tribunal (TC07066): <i>CPR Commercials Ltd</i>	Rules on production of statutory records considered	Jul 19 6.8.9
First-Tier Tribunal (TC07075): <i>Bushra Saleem-Sadiq</i>	Late appeal struck out	Jul 19 6.8.4
First-Tier Tribunal (TC07076): <i>Daniel Potts</i>	Accountant heavily criticised in case about belated registration	Jul 19 6.2.1
First-Tier Tribunal (TC07081): <i>G4S Corporate Services Ltd and another</i>	HMRC could charge interest on late paid VAT even though the Home Office had been undercharged by the supplier	Jul 19 6.3.1
First-Tier Tribunal (TC07082): <i>Worldpay (UK) Ltd</i>	Dispute about disclosure of documents	Jul 19 6.8.6
First-Tier Tribunal (TC07086): <i>Jeremy Alan Hanson</i>	Surcharge appeal dismissed for lack of evidence	Jul 19 6.8.1
First-Tier Tribunal (TC07092): <i>Material Applications Ltd</i>	Reliance on accountants was not a reasonable excuse for surcharge	Jul 19 6.8.1
First-Tier Tribunal (TC07095): <i>Simon Mark Pettit</i>	Assessments and penalties upheld in best judgement case	Jul 19 6.7.2
First-Tier Tribunal (TC07100): <i>Mohammad Ameen Mirza</i>	HMRC application for delay in appeal refused	Jul 19 6.8.6
First-Tier Tribunal (TC07104): <i>Pearl Chemist Ltd</i>	Restricting zero-rated dispensing to prescriptions issued by UK-registered	Jul 19 2.4.1



	doctors breached fiscal neutrality, but there was no remedy in the FTT	
First-Tier Tribunal (TC07109): <i>Peter Hartigan</i>	Belated registration confirmed, with problem of FRS increasing the liability	Jul 19 6.2.2
First-Tier Tribunal (TC07112): <i>Stanley John Chmiel</i>	Personal liability for company penalty confirmed	Jul 19 6.8.2
First-Tier Tribunal (TC07115): <i>Safestore Ltd</i>	UK storage company was supplying benefit of insurance policy, not arranging insurance as a specified supply	Jul 19 4.2.2
First-Tier Tribunal (TC07116): <i>Christopher Swales</i>	Judge criticises HMRC for poor handling of DIY case: claim allowed because development “lawful”	Jul 19 3.4.1
First-Tier Tribunal (TC07120): <i>Secco Muro Ltd</i>	Reasonable excuse for surcharge dismissed	Jul 19 6.8.1
First-Tier Tribunal (TC07121): <i>PVC Trade Supplies Ltd</i>	Reasonable excuse for surcharge dismissed	Jul 19 6.8.1
First-Tier Tribunal (TC07126): <i>Norfolk Premier Coachworks Ltd</i>	Reasonable excuse for surcharge accepted: confusion over whether direct debit was in place	Jul 19 6.8.1
First-Tier Tribunal (TC07138): <i>Karl Byers</i>	Personal liability for company penalty confirmed	Jul 19 6.8.2
First-Tier Tribunal (TC07139): <i>Philip Norman Bagshaw</i>	Trader who kept no records had a penalty reduced to “careless” from “deliberate”	Jul 19 6.8.2
First-Tier Tribunal (TC07141): <i>Clover Equipment UK Ltd</i>	Director neither knew nor had the means of knowledge that company’s transactions were tainted by fraud	Jul 19 5.8.1
First-Tier Tribunal (TC07142): <i>Saint-Gobain Building Distribution Ltd</i>	Company could not prove it did not claim bad debt relief in the 1990s so it could not claim it now	Jul 19 5.7.2
First-Tier Tribunal (TC07143): <i>Ad Hoc Property Management Ltd</i>	Costs should not be awarded on indemnity basis: HMRC not wholly unreasonable	Jul 19 6.8.5
First-Tier Tribunal (TC07149): <i>Anna Cook</i>	Classes in Ceroc dancing qualified for private tuition exemption	Jul 19 2.3.3
First-Tier Tribunal (TC07150): <i>Lundhill Agriculture Ltd</i>	Reasonable excuse for surcharge dismissed	Jul 19 6.8.1
First-Tier Tribunal (TC07151): <i>Ian Bushell</i>	DIY claim failed because suppliers should not have charged VAT	Jul 19 3.4.2
First-Tier Tribunal (TC07152): <i>Gravitas Group Ltd</i>	Reasonable excuse for surcharge dismissed	Jul 19 6.8.1
First-Tier Tribunal (TC07157): <i>Royal Opera House Covent Garden</i>	Production costs in opera house could be attributed to sales of catering and	Jul 19 5.3.2

<i>Foundation</i>	ice-cream	
First-Tier Tribunal (TC07158): <i>Milton Keynes Hospitals NHS Foundation Trust</i>	Assessment under s.73 was validly raised in relation to overclaimed s.41 tax	Jul 19 6.7.1
First-Tier Tribunal (TC07160): <i>Symphony Hotels &amp; Leisure Ltd</i>	Disallowance of input tax on inadequate documentation	Jul 19 5.8.3
First-Tier Tribunal (TC07161): <i>NT ADA Ltd</i>	Hardship application refused as company caused its own shortage of funds	Jul 19 6.8.8
First-Tier Tribunal (TC07163): <i>Beigebell Ltd</i>	Directors had been fooled by an old friend into involvement with MT fraud: no means of knowledge	Jul 19 5.8.1
First-Tier Tribunal (TC07175): <i>SDI-Unistride (Southern) Ltd</i>	Reasonable excuse for surcharge dismissed, but judge did not accept all HMRC's arguments	Jul 19 6.8.1
First-Tier Tribunal (TC07176): <i>Ticket Arena Ltd</i>	Appeals struck out as having no reasonable prospect of success	Jul 19 6.8.7
First-Tier Tribunal (TC07180): <i>Anthony Leach</i>	Dishonesty rules for extending time limits and penalties considered	Jul 19 6.8.2
First-Tier Tribunal (TC07182): <i>Cheshire Centre for Independent Living</i>	Payroll processing for disabled people qualified for welfare exemption	Jul 19 2.3.4
First-Tier Tribunal (TC07184): <i>Total Catering Equipment Ltd</i>	Bad debt relief allowed where an employee fraudulently diverted receipts from customers	Jul 19 5.7.3
First-Tier Tribunal (TC07189): <i>Shane Brown t/a Monkey Pine</i>	Reasonable excuse for surcharge dismissed: HMRC probably had sent SLNs to the right address	Jul 19 6.8.1
First-Tier Tribunal (TC07198): <i>Mohammed Abdul Malik</i>	Personal liability for company penalty confirmed	Jul 19 6.8.2

## 10 Other material

<a href="http://www.lawsociety.org.uk/support-services/brexit-and-the-legal-sector/">www.lawsociety.org.uk/support-services/brexit-and-the-legal-sector/</a>	Law Society has published guidance for solicitors on "no deal" problems	Apr 19 4.3.2
<i>Taxation, 10 January 2019</i>	Article about digital reporting and assessing the future benefits for the tax profession	Apr 19 6.6.2
<i>Taxation, 10 January 2019</i>	Summary of a workshop on practical aspects of penalties	Apr 19 6.8.3
<i>Taxation 17 January 2019</i>	Article about impact of domestic reverse charge on FRS builders	Apr 19 3.3.3
<i>Taxation 24 January 2019</i>	Article about FB debates highlights rules on domestic reverse charge and registration liability	Apr 19 3.3.3

<i>Taxation 21 February 2019</i>	Article about ADR and the problems of HMRC going back on an ADR agreement	Apr 19 6.9.3
<i>Taxation, 7 March 2019</i>	Article about liability of “donations”	Apr 19 2.1.3
<i>Taxation, 14 March 2019</i>	Article for students on the Capital Goods Scheme	Apr 19 5.3.5
<i>Taxation, 4 April 2019</i>	Article about CJEU decision in <i>A Oy</i>	Apr 19 2.1.1
<i>Taxation, 18 April 2019</i>	Article on “top ten” problems referred to VAT consultant	Jul 19 2.12.2
<i>Taxation, 2 May 2019</i>	Article about MTD	Jul 19 6.6.3
<i>Taxation, 3 May 2019</i>	Article about problem with officer not understanding place of supply rules	Jul 19 4.2.4
<i>Taxation, 20 June 2019</i>	Rules on filing of quarterly or monthly returns considered	Jul 19 6.3.2
<i>Taxation, 20 June 2019</i>	Article about difference between deliberate and careless behaviour	Jul 19 6.8.3

## **11 Lectures**

### **2.1 Scope of VAT**

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

### **2.2 Disbursements**

Disbursements	2.2.1	Jul 19
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### **2.3 Exemptions**

Education	2.3.3 – 4	Apr 19
Welfare Services	2.3.5	Apr 19
Exemptions	2.3.2 – 4	Jul 19

### **2.4 Zero-rating**

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

### **2.5 Lower rating**

Energy-saving Materials	2.5.1	Jul 19
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### **2.6 Computational matters**

### **2.7 Discounts, rebates and gifts**

Adjustments in the Course of Business	2.7.1	Apr 19
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Free Wine	2.7.2	Jul 19
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## **2.8 Compound and multiple supplies**

Prior Decisions	2.8.1	Apr 19
Compound and Multiple	2.8.1	Jul 19

## **2.9 Agency**

Taxis	2.9.1	Apr 19
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## **2.11 Charities**

## **2.12 Other supply problems**

Open Market Value	2.12.1	Apr 19
Personal Contract Purchases	2.12.2	Apr 19
Top Ten Troublemakers	2.12.2	Jul 19

## **3.1 Exemption for land**

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

## **3.2 Option to tax**

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

RCP Certificate	3.3.1	Apr 19
Domestic Reverse Charge	3.3.3	Apr 19
Reverse Charge Guidance	3.3.1 – 3	Jul 19
DIY Claims	3.4.1 – 2	Apr 19
DIY Claims	3.4.1 – 2	Jul 19

## **3.5 Other land problems**

## **4.2 International services**

Place of Supply of Education	4.2.1	Apr 19
Place of Supply	4.2.1 – 4	Jul 19

## **4.3 International goods**

Conditions for Exemption of Exports	4.3.1	Apr 19
Brexit	4.3.2 – 4	Apr 19
Fuel Cards	4.3.1	Jul 19

## **4.4 European rules**

Commission Action	4.4.1 – 6	Apr 19
CJEU Round-Up	4.4.2 – 8	Jul 19

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#### **4.5 8th and 13th Directive claims**

Refund Claim Deadlines	4.5.1 – 2	Jul 19
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#### **5.1 Economic activity**

Holding Company Registration	5.1.1	Apr 19
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#### **5.2 Who receives the supply?**

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

#### **5.3 Partial exemption**

Overheads and Direct Attribution	5.3.1 – 2	Apr 19
Head Offices and Branches	5.3.3	Apr 19
Connected Company Director	5.3.4	Apr 19
Partial Exemption	5.3.1 – 2	Jul 19

#### **5.4 Cars**

Salary Sacrifice Scheme	5.4.1	Jul 19
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#### **5.6 Non-business use of supplies**

#### **5.7 Bad debt relief**

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

#### **5.8 Other input tax problems**

Missing Trader Problems	5.8.1 – 2	Apr 19
Other Input Tax Problems	5.8.1	Jul 19

#### **6.1 Group registration**

Group Registration Update	6.1.1	Apr 19
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#### **6.2 Other registration issues**

Registration Disputes	6.2.1 – 4	Apr 19
Registration Issues	6.2.1 – 3	Jul 19

#### **6.3 Returns and payments**

FRS Problems	6.3.1 – 2	Apr 19
Interest Question	6.3.1	Jul 19

#### **6.4 Repayment claims**

Repayment Claims	6.4.1 – 2	Apr 19
Validity of Claims	6.4.1	Jul 19

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## **6.5 Timing issues**

Time of Supply	6.5.1	Jul 19
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## **6.6 Records**

Making Tax Digital	6.6.2	Apr 19
MTD and Cash Accounting	6.6.1 – 2	Jul 19

## **6.7 Assessments**

## **6.8 Penalties and appeals**

Default Surcharges	6.8.1	Apr 19
Default Surcharges	6.8.1	Jul 19
Penalties	6.8.2	Apr 19
Penalties	6.8.2	Jul 19
Hardship	6.8.5	Apr 19

## **6.9 Other administration**