

VAT UPDATE 2020/21

INDEX

Covering quarterly updates
April and July 2020

VAT Update July 2020 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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VTAXPER67500	Updated VAT <i>Taxable Person Manual</i>	Jul 20 2.9.2
www.gov.uk/government/news/busted-hmrc-reveals-biggest-criminal-cases-of-year-2019	Summary of HMRC prosecutions in 2019	Apr 20 6.9.10
www.gov.uk/government/publications/changes-to-tax-rules-for-call-off-stock-arrangements-between-member-states	HMRC guidance on new rules for call-off stock	Apr 20 4.3.2
www.gov.uk/government/publications/changes-to-vat-for-intra-eu-chain-transactions-and-zero-rated-goods	HMRC guidance about new rules for chain transactions	Apr 20 4.3.1
www.gov.uk/government/publications/charities-detailed-guidance-notes	Updated detailed guidance notes on tax system for charities	Apr 20 2.11.1
www.gov.uk/government/publications/coronavirus-covid-19-business-support-grant-funding-guidance-for-businesses	Details of grant scheme for small businesses affected by coronavirus	Apr 20 6.9.1
www.gov.uk/government/publications/making-tax-digital-review	HMRC review of the introduction of MTD for VAT	Apr 20 6.6.4
www.gov.uk/government/publications/penalties-for-offences-and-contraventions-against-the-fulfilment-house-due-diligence-scheme	Factsheet Fulfilment house due diligence scheme: Penalties for offences and contraventions issued	Apr 20 6.9.6
www.gov.uk/government/news/chancellor-waives-duties-and-vat-on-vital-medical-imports	VAT waived on vital medical supplies	Jul 20 6.9.3
www.gov.uk/government/news/covid-19-update-on-tax-policy-documents	Extension to consultation periods to allow for pandemic	Jul 20 6.9.3
www.gov.uk/government/news/government-to-give-vat-from-donated-ppe	VAT revenue from PPE donated to the NHS and care homes will be given to	Jul 20 6.9.3

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<i>www.gov.uk/government/news/new-measures-to-support-customs-intermediaries</i>	Package of measures to support UK customs intermediaries	Jul 20 4.3.10
<i>www.gov.uk/government/publications/notice-siva-1-simplified-import-vat-accounting</i>	Applications for Simplified Import VAT Accounting (SIVA) to be made by e-mail	Jul 20 4.3.9
<i>www.gov.uk/guidance/authorised-economic-operator-certification</i>	Updated their guidance for applying for Authorised Economic Operator (AEO) status	Jul 20 4.3.6
<i>www.gov.uk/guidance/changes-to-the-vat-moss-rate-for-other-countries</i>	VAT MOSS rate changes in other countries on digital products	Jul 20 4.1.1
<i>www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19</i>	Guidance on deferral of VAT payments during pandemic	Jul 20 6.3.1
<i>www.gov.uk/guidance/get-your-import-vat-certificates</i>	Clarification of which C79 certificates to use for March 2020	Jul 20 4.3.7
<i>www.gov.uk/guidance/pay-less-customs-duty-and-vat-if-you-are-importing-capital-goods</i>	Guidance on relief for importing capital goods of a business	Jul 20 4.3.8
<i>www.gov.uk/guidance/pay-no-customs-duty-and-vat-on-importing-museum-and-gallery-exhibits</i>	Guidance on relief for importing museum and gallery exhibits	Jul 20 4.3.8
<i>www.gov.uk/guidance/pay-no-customs-duty-or-vat-on-blood-grouping-tissue-typing-and-therapeutic-substances</i>	Guidance on relief for importing therapeutic substances of human origin	Jul 20 4.3.8
<i>www.gov.uk/guidance/pay-no-import-duties-and-vat-on-miscellaneous-documents-and-related-articles</i>	Guidance on relief for importing miscellaneous documents and related articles	Jul 20 4.3.8
<i>www.gov.uk/guidance/pay-no-import-duties-or-vat-on-importing-goods-for-testing</i>	Guidance on relief for importing goods for testing, analysis or examination	Jul 20 4.3.8
<i>www.gov.uk/guidance/pay-no-import-duty-and-vat-on-medical-supplies-equipment-and-protective-garments-covid-19</i>	Relief from import duty and VAT on imports of medical supplies	Jul 20 4.3.2
<i>www.gov.uk/guidance/pay-no-import-duty-and-vat-on-substances-for-biological-and-chemical-research</i>	Guidance on relief for importing substances for biological and chemical research	Jul 20 4.3.8
<i>www.gov.uk/guidance/pay-no-import-duty-or-vat-on-donated-medical-equipment</i>	Guidance on relief for importing donated medical equipment	Jul 20 4.3.8
<i>www.gov.uk/guidance/pay-no-import-duty-or-vat-on-visual-and-auditory-</i>	Guidance on relief for importing visual and auditory goods	Jul 20 4.3.8

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www.gov.uk/guidance/pay-no-import-duty-or-vat-when-importing-animals-for-scientific-research	Guidance on relief for importing animals for scientific research	Jul 20 4.3.8
www.gov.uk/guidance/register-your-establishment-for-the-eat-out-to-help-out-scheme	Details of “Eat Out to Help Out” scheme	Jul 20 6.9.3
www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr	Updated guidance on ADR	Jul 20 6.9.4
www.gov.uk/hmrc-internal-manuals/vat-supply-and-consideration/vatsc11100	Updated guidance on compound and multiple supplies	Jul 20 2.8.1
www.gov.uk/vat-corrections/report-error	HMRC temporarily accept error correction notices via email not by post	Jul 20 6.6.2
www.gov.uk/government/publications/tackling-promoters-of-mass-marketed-tax-avoidance-schemes/tackling-promoters-of-mass-marketed-tax-avoidance-schemes	Published strategy to tackle those who promote mass-marketed tax avoidance schemes	Apr 20 6.9.2
www.gov.uk/guidance/apply-for-an-exemption-from-making-tax-digital-for-vat	Guidance on applying for exemption from MTD for VAT	Apr 20 6.6.1
www.gov.uk/guidance/carry-out-checks-and-keep-records-if-youre-approved-for-fhdds	Updated guide Fulfilment House Due Diligence Scheme – checks and record keeping	Apr 20 6.9.6
www.gov.uk/guidance/changes-to-the-vat-moss-rate-for-other-countries	Changes to MOSS rates on electronic publications	Apr 20 4.1.1
www.gov.uk/guidance/claim-a-grant-through-the-coronavirus-covid-19-self-employment-income-support-scheme	Details of support scheme for self-employed affected by coronavirus	Apr 20 6.9.1
www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19	Guidance on deferring payment of VAT due to coronavirus	Apr 20 6.3.1
www.gov.uk/guidance/vat-moss-exchange-rates-for-2019	MOSS exchange rates for quarter to 31 December 2019	Apr 20 4.1.1

2 Statute and other Parliamentary material

<i>SI 2019/1507</i>	<i>The Value Added Tax (Place of Supply of Goods) (Amendment) Order 2019</i> on new rules for chain transactions	Apr 20 4.3.1
<i>SI 2019/1509</i>	<i>The Value Added Tax (Amendment) (No 2) Regulations 2019</i> on conditions for zero-rating despatches	Apr 20 4.3.1

<i>SI 2020/185</i>	<i>The Value Added Tax (Refund of Tax) Order 2020</i> : four new non-departmental public bodies eligible to claim VAT refunds	Apr 20 5.8.6
<i>SI 2020/209</i>	Change to exemption of management of “qualifying pension funds”	Apr 20 2.3.1
<i>SI 2020/250</i>	<i>The Value Added Tax (Drugs and Medicines) Order 2020</i> changes eligibility for zero-rating of prescriptions	Apr 20 2.4.5
<i>SI 2020/513</i>	<i>The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019 (Appointed Day No 1) (EU Exit) Regulations 2020</i> : technical amendments to partial exemption following Brexit	Apr 20 5.3.1
<i>SI 2020/458</i>	Temporary zero-rating of personal protective equipment	Jul 20 2.4.4
<i>SI 2020/459</i>	Zero-rating extended to digital publications from 1 May 2020	Jul 20 2.4.1
<i>SI 2020/578</i>	Delay to implementation of Domestic Reverse Charge, and technical amendment	Jul 20 3.3.1
<i>SI 2020/728</i>	Extension of reduced rate to restaurant, accommodation and entertainment supplies for 6 months from 15 July 2020	Jul 20 2.5.1
<i>Budget 2020</i>	Reduced rate on women’s sanitary products to be replaced by zero-rating on 1 January 2021	Apr 20 2.4.6
<i>Budget Red Book 2.233</i>	Digital publications to be zero-rated from 1 December 2020	Apr 20 2.4.2
<i>Budget Red Book 2.233/1.71</i>	Postponed accounting will apply to all import VAT from 1 January 2021	Apr 20 4.3.3
https://services.parliament.uk/bills/2019-21/valueaddedtax.html	Private Member’s Bill on VAT has first reading	Apr 20 6.9.7
www.gov.uk/guidance/exporting-personal-protective-equipment-during-coronavirus-covid-19	Temporary requirement for licence to export personal protective equipment	Jul 20 4.3.2
https://committees.parliament.uk/committee/69/european-scrutiny-committee/publications/3/correspondence/	European Scrutiny Committee asks for more information about Northern Ireland Protocol	Jul 20 4.3.1
https://services.parliament.uk/Bills/2019-21/finance/documents.html	Finance Bill 2020 proceeding through Parliament	Jul 20 6.9.1

www.gov.uk/government/news/uk-global-tariff-backs-uk-businesses-and-consumers	Government announces new UK Global Tariff to operate from 1 January 2021	Jul 20 4.3.1
www.gov.uk/government/news/uk-government-publishes-its-approach-to-the-northern-ireland-protocol	Government publishes proposals for Northern Ireland Protocol	Jul 20 4.3.1
www.gov.uk/government/publications/changes-to-the-rules-for-call-off-stock-arrangements-between-member-states/changes-to-the-rules-for-call-off-stock-arrangements-between-member-states	Updated policy paper and draft legislation for call-off stock arrangements	Jul 20 4.3.3
www.gov.uk/government/collections/finance-bill-2020	Finance Bill 2020 published	Apr 20 6.9.4

3 Other UK official material

www.gov.uk/government/consultations/claims-and-elections-call-for-evidence	OTS 'call for evidence' in relation to tax claims and elections	Jul 20 6.9.5
www.judiciary.uk/coronavirus-covid-19-advice-and-guidance/	Temporary changes to the working arrangements at the FTT administrative centre in Birmingham	Jul 20 6.8.1
www.cps.gov.uk/cps/news/five-directors-jailed-hiding-payments-avoid-paying-ps26-million-tax	Five directors of company involved in VAT fraud jailed for 11 years	Apr 20 6.9.10

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-312/19): <i>XT, Lithuanian Republic intervening</i>	Opinion on identification of taxable person in structure similar to limited partnership	Jul 20 6.2.1
CJEU (A-G) (Case C-459/19): <i>HMRC v The Wellcome Trust Ltd</i>	VAT registered non-economic operator was liable for reverse charge on purchased services	Jul 20 4.2.3
CJEU (A-G) (Case C-77/19): <i>Kaplan International Colleges UK Ltd v HMRC</i>	Cost-sharing exemption could not apply to international supplies, so could not avoid a reverse charge on student recruitment fees	Jul 20 2.3.10
CJEU (A-G) (Case C-835/18): <i>SC Terracult SRL v Romanian Tax Authorities</i>	Trader should be allowed to correct invoices when new facts came to light, overturning assessment	Jul 20 6.6.3
CJEU (Case C-231/19) (A-G): <i>Blackrock Investment Management Ltd v HMRC</i>	A-G did not consider it possible to split purchase of software for SIF management into exempt and non-exempt parts	Jul 20 2.3.2
CJEU (Case C-235/19) (A-G): <i>United Biscuits (Pension Trustees) Ltd and United Biscuits Pension Investments</i>	Fiscal neutrality did not require exemption of investment management fees paid to non-insurance companies,	Jul 20 2.3.1

<i>Ltd v HMRC</i>	because UK had been incorrect to exempt payments to insurers	
CJEU (Case C-276/19): <i>Commission v UK</i>	UK's extension of Terminal Markets Order was a substantive change to zero-rating: Commission should have been notified of change to derogation	Jul 20 2.4.3
CJEU (Case C-401/18): <i>Herst s.r.o. v Odvolací finanční ředitelství</i>	Ruling on identification of intra-community despatch in chain of transactions	Jul 20 4.3.4
CJEU (Case C-48/19): <i>X GmbH v Finanzamt Z</i>	Online consultations could be exempt if involved in diagnosis and treatment of patients, and quality of staff giving advice was adequate	Jul 20 2.3.8
CJEU (Case C-547/18): <i>Dong Yang Electronics sp. z.o.o. v Dyrektor Izby Administracji Skarbowej we Wrocławiu</i>	CJEU confirms that subsidiaries are not normally fixed establishments of their holding companies; suppliers do not have to investigate intra-group contractual relationships	Jul 20 4.2.1
CJEU (Case C-661/18): <i>CTT – Correios de Portugal v Autoridade Tributaria e Aduaneira</i>	Where trader had to pay output tax because supplies previously thought exempt were taxable, it should be allowed to revise its partial exemption method	Jul 20 5.3.3
CJEU (A-G) (Case C-211/18): <i>Idealmed III – Serviços de Saúde SA v Autoridade Tributária e Aduaneira</i>	Unusual rules on medical exemption and option to tax in Portugal considered	Apr 20 4.4.7
CJEU (Case C-630/19): <i>PAGE International Lda v Autoridade Tributária e Aduaneira</i>	Blocking of input tax on catering expenditure in Portugal considered	Apr 20 5.5.1
CJEU (Case C-655/18): <i>Teritorialna direktsiya 'Severna morska' kam Agentsiya Mitnitsi, successor in law to Mitnitsa Varna v Schenker EOOD</i>	Penalty for warehousekeeper was disproportionate, but liability for VAT did not depend on conduct	Apr 20 4.3.5
CJEU: (Case C-94/19): <i>San Domenico Vetraria SpA v Agenzia delle Entrate</i>	Secondment of staff within group was taxable supply for consideration, not outside the scope	Apr 20 2.1.1

5 Other European material

<i>Directive (EU) 2020/284</i>	VAT directive amendments requiring payment service providers to keep records from 1 January 2024	Apr 20 4.4.4
<i>Directive (EU) 2020/285</i>	Amendments to PVD and administrative cooperation regulation: simplified VAT rules for SME cross-border trading from 1 January 2025	Apr 20 4.4.3
www.consilium.europa.eu/en/press/press-releases/2020/06/24/taxation-	Commission delays entry into force of VAT e-commerce package to 1 July	Jul 20 4.4.1

council-agrees-on-the-postponement-of-certain-tax-rules/	2021 and implementation of Directive on Administrative Cooperation	
ec.europa.eu/info/publications/technical-note-implementation-protocol-ireland-northern-ireland_en	Commission's Task Force on Relations with the UK request more detail on Northern Ireland Protocol	Jul 20 4.3.1
ec.europa.eu/commission/presscorner/detail/en/speech_20_398	Speech by Commissioner on taxation objectives	Apr 20 4.4.2
ec.europa.eu/taxation_customs/sites/taxation/files/01-2020-executive-note-eu-vat_forum.pdf	EU VAT forum sub-group report on prevention and solution of VAT double taxation	Apr 20 4.4.1
<i>Council Regulation (EU) 2020/283</i>	Measure to strengthen administrative cooperation in order to combat VAT fraud effective 1 January 2024	Apr 20 4.4.5
https://ec.europa.eu/eusurvey/runner/VATPaymentDataSurvey	Survey to gather views from businesses in the payments industry on new Payment Service Provider rules	Apr 20 4.4.4
https://ec.europa.eu/ireland/news/future-eu-uk-partnership-european-commission-publishes-draft-legal-text_en	EU and UK position papers on post-Brexit relationship	Apr 20 4.3.4
<i>Queries to Poststelle@fa-h-no.niedersachsen.de</i>	New rules in Germany on electronic publications	Apr 20 4.1.1
https://www.europol.europa.eu/newsroom/news/scammers-arrested-after-evading-%E2%82%AC72-million-in-tax	Report of EU action against organised fraud	Apr 20 4.4.6
www.europol.europa.eu/newsroom/news/network-defrauding-least-€5-million-dismantled-in-portugal	Report of EU action against organised fraud	Apr 20 4.4.6

6 Case law: House of Lords/Supreme Court

Supreme Court: <i>British Airways plc v Prosser</i>	Leave to appeal refused in case about disbursement treatment for medical examination fees incurred in connection with lawsuit	Jul 20 2.2.1
Supreme Court: <i>K E Entertainments Ltd v HMRC</i>	Change of calculation of taxable amounts in bingo led to s.80 claim subject to time limits, not reg.38 adjustment in course of business	Jul 20 6.4.5
Supreme Court: <i>Lloyds Banking Group plc and others v HMRC and another</i>	Leave to appeal refused against CA decision that representative member is entitled to claim for all overpayments, not "real world supplier"	Jul 20 6.4.1
Supreme Court: <i>Zipvit Ltd v HMRC</i>	Questions referred to CJEU on right to deduct input tax where no VAT charged by Royal Mail on taxable	Jul 20 6.4.4

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7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Aria Technology Ltd v HMRC</i>	Letters, taken together, constituted a valid assessment	Apr 20 6.7.1
Court of Appeal: <i>Rank Group plc v HMRC</i>	Case about offset of amounts overpaid and overclaimed in historical repayment claims	Jul 20 6.4.3
Court of Session: <i>NHS Lothian Health Board v HMRC</i>	Where it was accepted that a repayment was due, it was not acceptable for FTT to decide that no figure could be determined – remitted for reconsideration	Jul 20 6.4.2
Court of Appeal: <i>Leisure, Independence, Friendship and Enablement Services Ltd v HMRC; The Learning Centre (Romford) Ltd v HMRC</i>	Appeal about exemption for welfare services on commercial basis dismissed	Apr 20 2.3.5

8 Case law: High Court/Upper Tribunal

High Court: <i>Bilta (UK) Ltd (in liquidation) and others v NatWest Markets plc and another company</i>	Liquidators had claim against bank that facilitated company's involvement in fraudulent trading	Apr 20 6.9.5
High Court: <i>Payroller Ltd and another v Little Panda Consultants Ltd and another</i>	Liquidator had claim against recipient of proceeds of VAT fraud	Apr 20 6.9.5
Upper Tribunal: <i>Ampleaward Ltd v HMRC</i>	Fallback acquisition tax charge did not arise when goods entered into tax warehouse elsewhere in the EU	Jul 20 4.3.5
Upper Tribunal: <i>Awards Drinks Ltd (in liquidation) v HMRC</i>	Appeal against assessments based on slaughtering of beer dismissed	Jul 20 6.7.1
Upper Tribunal: <i>HMRC v Beigebell Ltd</i>	FTT had erred in deciding <i>Kittel</i> tests not satisfied: remitted to new FTT for reconsideration	Jul 20 5.8.2
Upper Tribunal: <i>HMRC v Gardarsson</i>	FTT had erred in concluding that an "Action Day Planner" was a book rather than stationery	Jul 20 2.4.2
Upper Tribunal: <i>HMRC v The Rank Group plc and Done Brothers (Cash Betting) Ltd and Others</i>	HMRC's appeal about fiscal neutrality on gaming machines rejected	Jul 20 2.3.5
Upper Tribunal: <i>HMRC v The Royal Opera House Covent Garden Foundation</i>	Upper Tribunal reasserts "but for" test in partial exemption and distinguishes cases about overheads from cases about direct attribution	Jul 20 5.3.1
Upper Tribunal: <i>HMRC v Websons (8) Ltd</i>	Dispute about whether review decision had been received by appellant remitted to FTT for new	Jul 20 6.8.3

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Upper Tribunal: <i>Infinity Distribution Ltd (in administration) v HMRC</i>	HMRC successfully appealed a decision to allow part of a MTIC appeal in relation to their decision that the transactions had not taken place	Apr 20 5.8.1
Upper Tribunal: <i>Marlow Rowing Club v HMRC</i>	Rowing club had a reasonable excuse for issuing a zero-rating certificate	Apr 20 3.3.1
Upper Tribunal: <i>Moulsdale v HMRC</i>	FTT decision on complex rules about disapplication of option to tax confirmed	Apr 20 3.2.1
Upper Tribunal: <i>News Corp UK and Ireland Ltd v HMRC</i>	Digital versions of newspapers were covered by Sch.8 Group 3 and were therefore zero-rated	Apr 20 2.4.1
Upper Tribunal: <i>R (oao Metropolitan International Schools Ltd) v HMRC</i>	Taxpayer denied judicial review of HMRC decision to revoke agreement on zero-rating of books included in courses	Apr 20 2.8.1
Upper Tribunal: <i>Sandham and another, t/a Premier Metal Leeds v HMRC</i>	Knowledge of agent had to be attributed to principal, so <i>Kittel</i> tests satisfied in respect of knowledge of fraud	Jul 20 5.8.3
Upper Tribunal: <i>Snow Factor Ltd v HMRC</i>	Lift passes in snow dome were eligible for reduced rate of VAT	Apr 20 2.5.1
Upper Tribunal: <i>Virgin Media Ltd v HMRC</i>	Upper Tribunal confirms that reduction annual contract was not a prompt payment discount in relation to monthly contract	Jul 20 2.7.1
Upper Tribunal: <i>Volkswagen Financial Services (UK) Ltd v HMRC</i>	HP company could not benefit from both margin scheme and de-supply of sale of repossessed vehicles	Apr 20 2.10.1
Upper Tribunal: <i>YMCA Birmingham and Others v HMRC</i>	Housing related support supplied to local authorities by charities was an exempt supply of welfare	Jul 20 2.3.9

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC07489): <i>Satish Chander Arora and another</i>	Time limit for DIY claims considered: claim refused	Apr 20 3.4.1
First-Tier Tribunal (TC07494): <i>Romima Ltd and others</i>	Vouchers for use in lap-dancing clubs did not qualify for exemption	Apr 20 2.3.2
First-Tier Tribunal (TC07497): <i>Donald Mackenzie Ltd</i>	Application to appeal out of time refused	Apr 20 6.8.4
First-Tier Tribunal (TC07498): <i>Dr Martin Osment (t/a Zippy Engineering Services)</i>	Supplies did not meet conditions for zero-rating of supplies to disabled persons	Apr 20 2.4.7
First-Tier Tribunal (TC07500): <i>Amer</i>	Application to appeal out of time	Apr 20 6.8.4

<i>Nawaz</i>	refused	
First-Tier Tribunal (TC07504): <i>Liam Dunbar</i>	Time limit for DIY claims considered: claim allowed	Apr 20 3.4.1
First-Tier Tribunal (TC07505): <i>Dodadine Ltd</i>	Activity box for children was mixed supply with zero-rated element	Apr 20 2.8.2
First-Tier Tribunal (TC07506): <i>Eglas Ltd</i>	Default surcharge appeal allowed	Apr 20 6.8.1
First-Tier Tribunal (TC07509): <i>Premier Family Martial Arts LLP</i>	Kickboxing was not “ordinarily taught” in schools	Apr 20 2.3.4
First-Tier Tribunal (TC07513): <i>John Watson and another</i>	DIY claim refused for failure to comply with planning consent	Apr 20 3.4.2
First-Tier Tribunal (TC07514): <i>Melford Capital General Partner Ltd</i>	Member of VAT group was treated as actively managing subsidiaries and entitled to input tax deduction on overheads	Apr 20 5.1.1
First-Tier Tribunal (TC07515): <i>Christopher Kendrick</i>	Decision to register based on extrapolation from a few seizures of tobacco was flawed	Apr 20 6.2.1
First-Tier Tribunal (TC07517): <i>Tahsin Dagdelen</i>	Compulsory registration confirmed on basis of estimated turnover	Apr 20 6.2.2
First-Tier Tribunal (TC07520): <i>A & S Import and Export Trading Ltd</i>	Company did not have enough evidence to justify zero-rating of exports to China	Apr 20 4.3.6
First-Tier Tribunal (TC07521): <i>Brenda Crutchley</i>	Failure to register was careless rather than deliberate, but VAT assessment was upheld	Apr 20 6.7.3
First-Tier Tribunal (TC07523): <i>Wei Xian Peng and Qian Hong Peng</i>	Flaws in calculation logic led to substantial reduction in assessment	Apr 20 6.7.4
First-Tier Tribunal (TC07524): <i>Gareth Bertram</i>	Building work did not qualify for lower rate on conversion to HMO use except to limited extent	Apr 20 3.3.2
First-Tier Tribunal (TC07525): <i>Alternative Investment Strategies Ltd</i>	Two personal companies were capable of making and receiving supplies, but HMRC were justified in denying input tax for one of them	Apr 20 5.2.1
First-Tier Tribunal (TC07528): <i>Sital Khimji</i>	Assessment held to be significantly overstated	Apr 20 6.7.5
First-Tier Tribunal (TC07530): <i>Hong Jiang</i>	Default surcharge appeal dismissed	Apr 20 6.8.1
First-Tier Tribunal (TC07533): <i>Pyramid Distribution Ltd</i>	Missing trader appeal dismissed – software sales to Hong Kong	Apr 20 5.8.5
First-Tier Tribunal (TC07534): <i>Saghir Ahmed</i>	Deliberate conduct penalties confirmed	Apr 20 6.8.2
First-Tier Tribunal (TC07536): <i>Virgin</i>	Exemption not available for	Apr 20 2.3.3

<i>Media Ltd and another</i>	arrangements to handle payments by telecoms customers	
First-Tier Tribunal (TC07537): <i>2 Strand Road Ltd</i>	Takeaway failed to displace “best judgement” assessment	Apr 20 6.7.2
First-Tier Tribunal (TC07541): <i>C F Booth Ltd</i>	Company could not appeal “deliberate conduct” penalty because FTT had found that the directors knew the returns were wrong	Apr 20 6.8.2
First-Tier Tribunal (TC07544): <i>Daniel Bussau</i>	Application to have HMRC barred from proceedings refused	Apr 20 6.8.5
First-Tier Tribunal (TC07548): <i>Udlaw Ltd</i>	Company had reasonable excuse for errors in terminal illness of owner	Apr 20 6.8.2
First-Tier Tribunal (TC07550): <i>Geoffrey Charles Jarvis</i>	Deliberate conduct penalties confirmed	Apr 20 6.8.2
First-Tier Tribunal (TC07553): <i>Simon and Joanne Cotton</i>	Time limit for DIY claims considered: claim allowed	Apr 20 3.4.1
First-Tier Tribunal (TC07557): <i>Archus Trading Ltd</i>	Company supplied exempt medical services to NHS Health Board, not taxable staff	Apr 20 2.9.1
First-Tier Tribunal (TC07558): <i>H Ripley & Co Ltd</i>	HMRC’s application to have appeal struck out as having no reasonable prospect of success refused	Apr 20 6.8.5
First-Tier Tribunal (TC07561): <i>David Stewart</i>	DIY claim refused for failure to comply with planning consent	Apr 20 3.4.2
First-Tier Tribunal (TC07565): <i>The 3p Telephone Company Ltd</i>	Missing trader appeal dismissed – electronic communications services	Apr 20 5.8.4
First-Tier Tribunal (TC07566): <i>Ansar Ali</i>	Takeaway owner held to have been careless, not deliberately understating VAT	Apr 20 6.8.2
First-Tier Tribunal (TC07570): <i>Corte Dilitto UK Ltd</i>	Product was “confectionery” and was not “cake”	Apr 20 2.4.3
First-Tier Tribunal (TC07571): <i>Ronald Hull Junior Ltd</i>	HMRC’s assessments based on <i>Kittel</i> dismissed in relation to scrap metal dealer	Apr 20 5.8.3
First-Tier Tribunal (TC07574): <i>Logan Technical Resourcing Ltd</i>	Default surcharge appeal dismissed	Apr 20 6.8.1
First-Tier Tribunal (TC07575): <i>Ian Workman</i>	<i>Fleming</i> claim considered: principles decided, quantum to be agreed between the parties	Apr 20 6.4.1
First-Tier Tribunal (TC07578): <i>Medivet Group Ltd</i>	Default surcharge appeal allowed	Apr 20 6.8.1
First-Tier Tribunal (TC07579): <i>Gavin Franks and another</i>	DIY claim refused because planning consent had changed during course of project	Apr 20 3.4.2

First-Tier Tribunal (TC07581): <i>Mirencliff Ltd</i>	Default surcharge appeal allowed	Apr 20 6.8.1
First-Tier Tribunal (TC07585): <i>Brammer UK Ltd</i>	<i>Fleming</i> claim failed for lack of sufficient evidence to establish any amount of overpayment	Apr 20 6.4.1
First-Tier Tribunal (TC07592): <i>Miles Water Engineering Ltd</i>	Default surcharge appeal dismissed	Apr 20 6.8.1
First-Tier Tribunal (TC07598): <i>Mark Mitchell</i>	Admissibility and disclosure of documents in relation to appeal about personal liability notice	Apr 20 6.8.5
First-Tier Tribunal (TC07601): <i>M&M (Cambridge) LLP</i>	Missing trader appeal dismissed – high value cars exported to Thailand	Apr 20 5.8.2
First-Tier Tribunal (TC07602): <i>De Build Ltd</i>	Company not permitted to reinstate appeal against security requirement	Apr 20 6.8.5
First-Tier Tribunal (TC07614): <i>Neil Proffitt</i>	Time limit for DIY claims considered: claim allowed	Apr 20 3.4.1
First-Tier Tribunal (TC07619): <i>Paul Wedgbury and another</i>	Time limit for DIY claims considered: claim allowed	Apr 20 3.4.1
First-Tier Tribunal (TC07621): <i>Parul Keshavlal Malde</i>	Legal costs were not related to the registered business	Apr 20 5.6.1
First-Tier Tribunal (TC07636): <i>FW Services Ltd</i>	Unrealistic assessment cancelled on appeal as not to best judgement	Apr 20 6.7.6
First-Tier Tribunal (TC07638): <i>ROK Construction and Hire Ltd</i>	No evidence to support hardship application	Apr 20 6.8.5
First-Tier Tribunal (TC07642): <i>Barclays Services Corporation and others</i>	Disclosure directions in relation to appeal about refusal of VAT group registration	Apr 20 6.8.5
First-Tier Tribunal (TC07643): <i>RPS Health in Business Ltd and other</i>	Company's supplies relating to Occupational Health were mainly exempt, as HMRC had ruled	Apr 20 2.8.3
First-Tier Tribunal (TC07644): <i>Morgan James Ltd and Exeter Drinks Ltd</i>	Appeal about Alcohol Wholesaler Registration Scheme	Apr 20 6.9.9
First-Tier Tribunal (TC07650): <i>Margaret Bailey</i>	DIY claim failed: extension, not new build, and cottage had not been empty for 10 years	Jul 20 3.4.2
First-Tier Tribunal (TC07653): <i>The Premspec Group Ltd</i>	Input tax disallowance on non-payment of expenditure not engaged because payment not yet due	Jul 20 5.7.1
First-Tier Tribunal (TC07654): <i>Buckstone Group Ltd</i>	Surcharge appeal dismissed	Jul 20 6.8.2
First-Tier Tribunal (TC07659): <i>John McGarry and another</i>	DIY claim was in time based on date of completion certificate	Jul 20 3.4.1
First-Tier Tribunal (TC07660):	DIY claim was in time based on date	Jul 20 3.4.1

<i>Andrew Fuller</i>	of completion certificate	
First-Tier Tribunal (TC07673): <i>Aimatov Academy</i>	Awards ceremony at House of Lords was cultural, not business – no input tax deduction	Jul 20 5.6.1
First-Tier Tribunal (TC07677): <i>Unistar Trading Ltd (in liquidation) and another</i>	Case about historical rules for Tribunal setting rate of interest on award to successful appellant	Jul 20 6.4.6
First-Tier Tribunal (TC07682): <i>Sean Convery</i>	Best judgement assessments justified, appeal dismissed	Jul 20 6.7.2
First-Tier Tribunal (TC07684): <i>Carl Sansom</i>	DIY claim was in time based on date of completion certificate	Jul 20 3.4.1
First-Tier Tribunal (TC07686): <i>Abdul Vahab Kharadi</i>	HMRC's failure to offer review in decision led to permission to appeal late	Jul 20 6.8.3
First-Tier Tribunal (TC07687): <i>Window To The Womb (Franchise) Ltd and others</i>	Company providing ultrasound scans to pregnant women was exempt as providing healthcare	Jul 20 2.3.7
First-Tier Tribunal (TC07688): <i>Gino Cifaldi</i>	Dishonesty penalty on tobacco smuggling confirmed	Jul 20 6.8.4
First-Tier Tribunal (TC07689): <i>E.W.G.A. Ltd</i>	Fraud by finance director was a reasonable excuse for default surcharge in the circumstances	Jul 20 6.8.2
First-Tier Tribunal (TC07690): <i>Mainpay Ltd</i>	Company was making taxable supplies of staff, not exempt supplies of healthcare services	Jul 20 2.9.1
First-Tier Tribunal (TC07692): <i>Kelvin Lamb and another</i>	Best judgement assessments justified, appeal dismissed	Jul 20 6.7.3
First-Tier Tribunal (TC07696): <i>Reflection Investment Business</i>	Difficulties arising from trading in euro were not a reasonable excuse for default surcharge	Jul 20 6.8.2
First-Tier Tribunal (TC07705): <i>Ly Nguyen</i>	Appeal against registration decision allowed	Jul 20 6.2.2
First-Tier Tribunal (TC07706): <i>Landlinx Estates Ltd</i>	In accordance with HMRC's long-standing policy, grants of options to buy land were exempt as grants of an interest in land	Jul 20 3.1.1
First-Tier Tribunal (TC07707): <i>Mr Nazrul Miah T/A The Spice</i>	Best judgement assessments justified, appeal dismissed	Jul 20 6.7.3
First-Tier Tribunal (TC07708): <i>CCA Distribution Ltd</i>	MTIC appeal from 2006 finally dismissed on grounds of actual knowledge and means of knowledge	Jul 20 5.8.1
First-Tier Tribunal (TC07709): <i>Colin and Susan Slaymark</i>	Inputs were not overheads of ownership of opted property – only expenses of sale were allowed	Jul 20 3.2.1

First-Tier Tribunal (TC07711): <i>Ulook Ubook Ltd</i>	Card handling charges were for taxable supplies, not exempt	Jul 20 2.3.3
First-Tier Tribunal (TC07714): <i>Mandarin Consulting Ltd</i>	Career coaching was consultancy; where supplied to persons belonging outside EU, it was outside the scope	Jul 20 4.2.2
First-Tier Tribunal (TC07725): <i>Wammee Holdings Ltd</i>	Costs applications by appellant and HMRC both dismissed	Jul 20 6.8.5

10 Other material

<i>ATT Press release 13 March 2020</i>	ATT recommends review of VAT rules for food after Brexit	Apr 20 2.4.4
<i>CIOT Press Release 11 March 2020</i>	CIOT welcomes Budget confirmation of 'postponed accounting' for import VAT	Apr 20 4.3.3
<i>CIOT Press Release 13 March 2020</i>	CIOT welcomes announcement of MTD review	Apr 20 6.6.4
<i>Taxation, 23 January 2020</i>	Article about <i>NewsCorp UK</i> decision on zero-rating of digital newspapers	Apr 20 2.4.1
<i>Taxation, 30 January 2020</i>	Student article about TOGC rules	Apr 20 2.12.2
<i>Taxation, 6 February 2020</i>	Article about retrospective requests by taxpayers	Apr 20 6.2.4
<i>Taxation, 19 February 2020</i>	Survey of readers to assess introduction of MTD for VAT	Apr 20 6.6.3
<i>Taxation, 19 March 2020</i>	Article about TC07515 <i>Christopher Kendrick</i>	Apr 20 6.2.1
<i>Taxation, 20 February 2020</i>	Article about FTT decision in <i>RSR Sports Ltd</i>	Apr 20 2.3.6
<i>Taxation, 27 February 2020</i>	Article about new rules for chain transactions	Apr 20 4.3.1
<i>Taxation, 27 February 2020</i>	Article about new call-off stock rules	Apr 20 4.3.2
<i>Taxation, 27 February 2020</i>	Article about distinction between deliberate and careless conduct for penalties	Apr 20 6.8.3
<i>Taxation, 5 March 2020</i>	Article about TC07571 <i>Ronald Hull Junior Ltd</i>	Apr 20 5.8.3
<i>Taxation, 12 March 2020</i>	Article about importation of yachts and jets via Isle of Man	Apr 20 4.3.7
<i>Taxation, 19 March 2020</i>	Article about TC07528 <i>Khimji</i>	Apr 20 6.7.5
<i>Taxation, 19 March 2020</i>	Review of Budget measures	Apr 20 6.9.3
<i>Taxation, 2 April 2020</i>	Article about <i>News Corp</i> decision	Jul 20 2.4.1
<i>Taxation, 9 April 2020</i>	Article about effect of remote working on dealing with HMRC	Jul 20 6.9.2

<i>Taxation, 30 April 2020</i>	Article about CA decision in <i>Aria Technology</i>	Jul 20 6.7.4
<i>Taxation, 30 April 2020</i>	Article about <i>Medivet Group</i> case on surcharges	Jul 20 6.8.2
<i>Taxation, 7 May 2020</i>	Article about effect of pandemic on Tribunal procedures	Jul 20 6.9.2
<i>Taxation, 21 May 2020</i>	Article about anti-avoidance and anti-abuse measures available to HMRC	Jul 20 6.9.2
<i>Taxation, 28 May 2020</i>	Article about management of pandemic cash flow problems	Jul 20 6.9.3
<i>Taxation, 4 June 2020</i>	Article about difference between compensation payments and consideration for supplies	Jul 20 2.1.1
<i>Taxation, 4 June 2020</i>	Article about regulation of tax agents	Jul 20 6.9.2
<i>Taxation, 4 June 2020</i>	Article about HMRC decisions to prosecute	Jul 20 6.9.2
<i>Taxation, 11 June 2020</i>	Article about catches on scaling back operations because of pandemic	Jul 20 6.9.2
<i>Taxation, 18 June 2020</i>	Review of rules on place of supply of goods	Jul 20 4.3.11
<i>Taxation, 25 June 2020</i>	Article about Tribunals' response to pandemic	Jul 20 6.8.1
<i>Taxation, 25 June 2020</i>	Article about personal liability notices	Jul 20 6.8.6
<i>CIOT Press Release 10 June 2020</i>	CIOT welcomes delay to implementation of Domestic Reverse Charge	Jul 20 3.3.1
www.tax.org.uk/policy-and-technical/covid-19/indirect-taxes	CIOT website information about pandemic response	Jul 20 6.9.3
www.tax.org.uk/potential-extend-payment-period-customsimport-vat-duty-due-15-june	CIOT information about the procedure for Duty Deferment Account holders to apply for time to pay	Jul 20 6.9.3
www.tax.org.uk/media-centre/press-releases/press-release-survey-results-contradict-government-claims-realising	CIOT/ATT review of the introduction of MTD for VAT	Apr 20 6.6.3
www.tax.org.uk/media-centre/press-releases/press-release-tax-institute-welcomes-delay-making-tax-digital-phase-two	Extended deadline for introduction of digital links for MTD for VAT	Apr 20 6.6.2

11 Lectures

2.1 Scope of VAT

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2.4 Zero-rating

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DIY Claims	3.4.1	Apr 20
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4.2 International services

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Place of Supply of Services	4.2.1 – 3	Jul 20

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International Supplies of Goods - General	4.3.3 – 6	Apr 20
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4.4 European rules

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Missing Traders	5.8.1 – 3	Jul 20

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