

VAT UPDATE 2022/23

INDEX

**Covering quarterly updates
April and July 2022**

VAT Update July 2022 Index

INTRODUCTION

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

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

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<i>Revenue & Customs Brief 6/2022</i>	Explanation on <i>Lennartz</i> mechanism where output tax might exceed input tax	Apr 22 2.6.1
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<i>Revenue & Customs Brief 9/2022</i>	Reverse charge sales lists for wholesale mobile phones and CPUs not required after 30 June 2022	Jul 22 6.6.1
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VIT25000	VAT <i>Input Tax Manual</i> updated for values of items to be classified as “capital items”	Apr 22 5.3.1
VIT25550	Explanation on <i>Lennartz</i> mechanism where output tax might exceed input tax	Apr 22 2.6.1
VIT30500	VAT <i>Input Tax Manual</i> updated on pre-registration expenditure	Apr 22 5.8.3
VIT44400	VAT <i>Input Tax Manual</i> clarifies deduction of import VAT by toll operators	Apr 22 5.2.2
VRS13020	Further guidance on application of temporary 5% VAT rate for catering	Jul 22 2.5.1
www.gov.uk/government/news/making-tax-digital-for-vat-is-coming-are-you-ready	Reminder to businesses on extension of MTD rules in April 2022	Apr 22 6.6.1
www.gov.uk/guidance/sales-of-second-hand-motor-vehicles-in-northern-ireland	Updated guidance on sale of second-hand vehicles in Northern Ireland	Apr 22 2.10.1
https://www.gov.uk/government/publications/letters-to-businesses-about-importing-and-exporting-goods-between-great-britain-and-the-eu	Development of replacement for Customs Handling or Import and Export Freight (CHIEF)	Apr 22 4.3.4
https://www.gov.uk/guidance/completing-a-one-stop-shop-vat-return#what-not-to-include-in-your-oss-vat-return	Updated guidance on Union One Stop Shop VAT Return	Apr 22 4.3.3
www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021	Guidance on transactions involving Northern Ireland	Jul 22 4.3.1
www.gov.uk/government/publications/hmrc-vat-partial-exemption-toolkit-2	<i>Partial Exemption Toolkit</i> updated	Jul 22 5.3.4
www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates	Increases in interest rates	Jul 22 6.3.1

www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat#access	Problems with import statements discussed	Jul 22 4.3.3
www.gov.uk/guidance/get-confirmation-from-hmrc-that-you-are-trading-in-the-uk	Update on issue of certificates of status for UK businesses	Jul 22 4.5.1
www.gov.uk/guidance/how-to-value-goods-for-import-vat	Guidance on transactions involving Northern Ireland	Jul 22 4.3.1
www.gov.uk/guidance/mini-umbrella-company-fraud	Updated guidance on “mini umbrella company fraud”	Jul 22 6.9.2
www.gov.uk/guidance/prepare-for-upcoming-changes-to-vat-penalties-and-vat-interest-charges	Guidance on new system for late payment and filing penalties from 1 January 2023	Jul 22 6.8.2
www.gov.uk/guidance/vat-and-import-duty-reducing-financial-guarantees	Updated guidance on applying for SIVA	Jul 22 4.3.5
www.gov.uk/guidance/vat-exemption-and-partial-exemption#if-you-move-your-own-goods-from-great-britain-to-northern-ireland	Guidance on transactions involving Northern Ireland	Jul 22 4.3.1
www.gov.uk/guidance/vat-road-fuel-scale-charges-from-1-may-2022-to-30-april-2023	Updated scale rates for private use of business road fuel	Jul 22 2.12.3
www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/17-pounds-million-scrap-metal-fraudsters-jailed-3175353	Sentencing of participants in MTIC fraud	Jul 22 6.9.4

2 Statute and other Parliamentary material

<i>SI 2022/226</i>	<i>The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022</i>	Apr 22 4.3.2
<i>SI 2022/361</i>	Scope of relief for installation of energy-saving materials extended and made zero-rated for 5 years	Apr 22 2.4.1
<i>SI 2022/548</i>	Value Added Tax (Reverse Charge Sales Statements) (Revocation, Saving and Transitional Provision) Regulations 2022	Jul 22 6.6.1
https://bills.parliament.uk/bills/2979	Private Member’s Bill to try to remove VAT from wider range of children’s clothing	Jul 22 6.9.6
https://bills.parliament.uk/bills/3272	Private Member’s Bill to try to remove VAT from domestic energy	Jul 22 6.9.6
<i>No reference</i>	Northern Ireland Protocol Bill in	Jul 22 4.3.2

	Parliament	
<i>No reference</i>	Queen's Speech 2022	Jul 22 6.9.1
<i>SI 2022/548</i>	Value Added Tax (Reverse Charge Sales Statements) (Revocation, Saving and Transitional Provision) Regulations 2022	Jul 22 6.6.1

3 Other UK official material

www.gov.uk/government/news/hmrc-late-payment-interest-rates-to-be-revised-after-bank-of-england-increases-base-rate--2	Changes to late payment interest rates	Apr 22 6.3.1
www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates	Changes to late payment interest rates	Apr 22 6.3.1
www.publicguardian-scotland.gov.uk/general/news/2022/01/10/attention-all-professional-financial-guardians	Liability of awards to public guardians in Scotland	Apr 22 6.9.5
www.cps.gov.uk/cps/news/three-fraudsters-sentenced-scamming-taxpayer-out-over-ps1-million	Jail terms for fraudulent VAT claims	Jul 22 6.9.4
www.cps.gov.uk/mersey-cheshire/news/take-away-boss-jailed-fraudulent-tax-returns-and-benefit-claims	Takeaway owner jailed for VAT fraud	Jul 22 6.9.4
www.judiciary.uk/announcements/practice-statement-for-the-first-tier-tribunal-tax-chamber-witness-summonses-and-orders-to-produce-documents	Guidance about obtaining witness summonses in FTT	Jul 22 6.8.1
www.judiciary.uk/publications/practice-direction-for-the-first-tier-tribunal-tax-chamber-allocation-of-cases-to-categories-in-the-tax-chamber/	Explanation of how appeals are categorised for FTT hearings	Jul 22 6.8.1
www.judiciary.uk/wp-content/uploads/2022/04/FTT-Tax-Chamber-guidance-Oral-Evidence-from-Abroad.pdf	Guidance on obtaining evidence for FTT from people who are abroad at the time	Jul 22 6.8.1

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-1/21): <i>MC v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Veliko Tarnovo pri Tsentralno upravlenie na Natsionalnata agentsia</i>	Liability of directors who appear to have extracted funds from company so it could not pay VAT	Jul 22 4.4.8
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<i>za prihodite</i>		
CJEU (A-G) (Case C-141/20): <i>Finanzamt Kiel v Norddeutsche Gesellschaft für Diakonie mbH</i>	A-G considers German group registration rules to be in breach of PVD	Apr 22 6.1.2
CJEU (A-G) (Case C-227/21): <i>'HA.EN.' UAB v Valstybinė mokesčių inspekcija</i>	Purchase of goods from insolvent company was not within <i>Kittel</i> principle, but might not give rise to deduction entitlement for other reasons	Jul 22 4.4.3
CJEU (A-G) (Case C-235/21): <i>RaiFFEisen Leasing v Republic of Slovenia</i>	A-G considers it possible that a contract could serve as a VAT invoice if it contained the right information	Jul 22 4.4.1
CJEU (A-G) (Case C-250/21): <i>SzefKrajowej Administracji Skarbowej v O. Fundusz Inwestycyjny Zamknięty reprezentowany przez O S.A</i>	Application of financial exemption to unusual financing arrangement considered	Jul 22 2.3.1
CJEU (A-G) (Case C-269/20): <i>Finanzamt T v S</i>	A-G considers German group registration rules to be in breach of PVD	Apr 22 6.1.2
CJEU (A-G) (Case C-294/21): <i>État du Grand-Duché de Luxembourg v Navitours SARL</i>	Place of supply rules considered on river constituting border between two Member States	Jul 22 4.2.2
CJEU (A-G) (Case C-56/21): <i>UAB "ARVT" ir ko v Valstybinė mokesčių inspekcija pray Lietuvos Respublikos finansų ministerijos</i>	Detailed rules on formalities for option to tax considered	Apr 22 4.4.8
CJEU (A-G) (Case C-596/20): <i>DuoDecadKft v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	A-G opinion on B2B services where Hungarian authorities alleged an abuse of rights	Apr 22 4.2.1
CJEU (A-G) (Case C-607/20): <i>GE Aircraft Engine Services Ltd v HMRC</i>	A-G opinion on staff incentive schemes involving vouchers	Apr 22 2.12.1
CJEU (A-G) (Case C-637/20): <i>Skatteverket v DSAB Destination Stockholm AB</i>	A-G opinion about liability of "city card" vouchers	Apr 22 2.12.2
CJEU (A-G) (Case C-696/20): <i>B. v Dyrektor Izby Skarbowej w W.</i>	Legal problem of chain transactions which did not meet triangulation rules and pre-dated the 2020 "quick fix"	Jul 22 4.4.7
CJEU (A-G) (Case C-98/21): <i>Finanzamt R v W-GmbH</i>	Inputs incurred as capital contribution to subsidiary were not "general overheads" of holding company; arrangement was potentially abusive	Apr 22 5.1.1
CJEU (Case C-146/21): <i>Direcția Generală Regională a Finanțelor Publice București – Administrația Sector 1 a Finanțelor Publice v Direcția Generală</i>	Romanian optional reverse charge mechanism considered	Jul 22 4.4.9

<i>Regională a Finanțelor Publice București - Serviciul Soluționare Contestații I</i>		
CJEU (Case C-156/20): <i>Zipvit Ltd v HMRC</i>	Businesses could not claim input tax on supplies by Royal Mail because VAT was not “due or paid”	Apr 22 6.4.1
CJEU (Case C-218/21): <i>Autoridade Tributária e Aduaneira v DSR – Montagem e Manutenção de Ascensores e Escadas Rolantes SA</i>	Temporary reduced rate considered	Jul 22 4.4.4
CJEU (Case C-228/20): <i>I GmbH v Finanzamt H</i>	Conditions for healthcare exemption considered, including fiscal neutrality	Jul 22 2.3.5
CJEU (Case C-333/20): <i>Berlin Chemie A. Menarini SRL v Administrația Fiscală pentru Contribuabili Mijlocii București – Direcția Generală Regională a Finanțelor Publice București</i>	Fixed establishment rules considered in relation to holding company and subsidiary	Jul 22 4.2.1
CJEU (Case C-487/20): <i>Philips Orăștie SRL v Direcția Generală de Administrare a Marilor Contribuabili</i>	Romanian rules found to breach principle of equivalence	Apr 22 4.4.6
CJEU (Case C-489/20): <i>UB v Kauno teritorinė muitinė</i>	Import VAT on seized goods considered	Jul 22 4.4.6
CJEU (Case C-513/20): <i>Autoridade Tributária e Aduaneira v Termas Sulfurosas de Alcafache SA</i>	CJEU considers “thermal registration” as possibly closely connected to medical care	Apr 22 2.3.3
CJEU (Case C-515/20): <i>B AG v Finanzamt A</i>	CJ considers fiscal neutrality and application of Annex III PVD	Apr 22 4.4.3
CJEU (Case C-56/21): <i>UAB ‘ARVT’ ir ko v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Lithuanian conditions for option to tax considered	Jul 22 4.4.10
CJEU (Case C-570/20): <i>BV v Direction départementale des finances publiques de la Haute-Savoie</i>	Argument about double jeopardy on tax penalty plus imprisonment considered	Jul 22 4.4.5
CJEU (Case C-582/20): <i>SC Cridar Cons SRL v Administrația Județeană a Finanțelor Publice Cluj and another</i>	CJ considers Romanian authorities’ actions during dispute with taxpayer	Apr 22 4.4.5
CJEU (Case C-596/20): <i>DuoDecadKft v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Full court refuses to answer questions which effectively asked for a judgment, not clarification of the law	Jul 22 4.2.3
CJEU (Case C-605/20): <i>Suzlon Wind Energy Portugal – Energia Eolica Unipessoal Lda v Autoridade Tributaria e Aduaneira</i>	Company fulfilling guarantee obligations of its Indian holding company was making supplies for consideration	Apr 22 4.4.4
CJEU (Case C-612/20): <i>Happy</i>	Conditions for education exemption	Jul 22 2.3.4

<i>Education SRL v Direcția Generală Regională a Finanțelor Publice Cluj-Napoca, Administrația Județeană a Finanțelor Publice Cluj</i>	considered, in particular requirement for Member State to “recognise” the supplier	
CJEU (Case C-637/20): <i>Skatteverket v DSAB Destination Stockholm AB</i>	City cards were multi-purpose vouchers	Jul 22 2.12.1
CJEU (Case C-697/20): <i>W.G v Dyrektor Izby Skarbowej w L</i>	Polish agricultural flat rate scheme considered	Apr 22 4.4.7
CJEU (Case C-714/20): <i>U.I. Srl v Agenzia delle dogane e dei monopoli – Ufficio delle dogane di Venezia</i>	Rules on customs debt of customs representative considered	Jul 22 4.4.2
CJEU (Case C-9/20): <i>Grundstücksgemeinschaft Kollaustraß e 136 v Finanzamt Hamburg-Oberalster</i>	CJ considers timing of deductions where cash accounting is used to charge output tax	Apr 22 6.5.1
CJEU (Case C-90/20): <i>Apcoa Parking Danmark A/S v Skatteministeriet</i>	CJEU holds that “control fees” for breaching parking conditions are subject to VAT as part of contract	Apr 22 2.1.1

5 Other European material

https://ec.europa.eu/commission/press-corner/detail/en/IP_22_924	Proposing of VAT waiver for joint defence procurement projects	Apr 22 4.4.2
https://ec.europa.eu/info/publications/first-meeting-trade-specialised-committee-vat-administrative-cooperation-and-recovery-taxes_en	First meeting of the Trade Specialised Committee on VAT Administrative Cooperation and Recovery of Taxes	Apr 22 4.3.1

6 Case law: House of Lords/Supreme Court

Supreme Court: <i>Zipvit Ltd v HMRC</i>	Supreme Court rules that HMRC were correct to refuse to repay Royal Mail customers whose invoices did not show VAT	Jul 22 6.4.1
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7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Durham Company Ltd v Durham County Council</i>	Commercial company failed in action to show local authority failing to charge VAT was illegal state aid	Apr 22 2.12.3
Court of Appeal: <i>First Alternative Medical Staffing Ltd and another v HMRC</i>	Confirmation that benefit of concessions cannot be claimed retrospectively	Apr 22 2.9.1
Court of Appeal: <i>Regency Factors plc v HMRC</i>	Company’s records did not justify a claim for bad debt relief	Apr 22 5.7.1
Court of Session: <i>Ventgrove Ltd v Kuehne + Nagel Ltd</i>	Payment under break clause was validly exercised because VAT was “not properly due” at the time	Apr 22 3.1.4

8 Case law: High Court/Upper Tribunal

High Court: <i>Bilta (UK) Ltd (in liquidation) and others v SVS Securities plc and others</i>	Liquidators should have acted quicker in taking action against person who may have caused MTIC losses	Jul 22 6.9.5
High Court: <i>Claimants in the Royal Mail Group Litigation v Royal Mail Group Ltd</i>	Preliminary findings on status of Royal Mail supplies to businesses claiming input tax	Apr 22 6.4.2
High Court: <i>Haberlin v District Court Hamburg Germany</i>	Dispute about extradition over VAT fraud	Apr 22 6.9.4
High Court: <i>Hall (as liquidator of JD Group Ltd) v Bhatia</i>	Liquidator could sue directors for losses incurred because of VAT fraud	Apr 22 6.9.2
High Court: <i>Pugsley and another v Director of Public Prosecutions</i>	Prosecution for continuing to trade without complying with security requirement	Apr 22 6.9.3
High Court: <i>Umbrella Care Ltd (in liquidation) v Nisa and others</i>	Liquidator could sue directors for losses incurred because of VAT fraud	Apr 22 6.9.1
Upper Tribunal: <i>HBOS plc and another v HMRC</i>	Questions of what can be appealed by person who won in the FTT	Jul 22 6.8.5
Upper Tribunal: <i>HMRC v AML Tax (UK) Ltd</i>	Disclosure of tax avoidance schemes rules considered	Jul 22 6.9.3
Upper Tribunal: <i>HMRC v Chelmsford City Council</i>	FTT decision that local authority was supplying sporting services within “special legal regime” upheld	Jul 22 2.1.2
Upper Tribunal: <i>HMRC v Tasca Tankers Ltd</i>	FTT’s refusal to strike out appeal was flawed: remitted to a different FTT for reconsideration	Apr 22 6.8.5
Upper Tribunal: <i>HSBC Electronic Data Processing (Guangdong) Ltd and others v HMRC</i>	Preliminary issues concerning group registration eligibility mainly decided in favour of HMRC	Apr 22 6.1.1
Upper Tribunal: <i>R.T. Rate Ltd and others v HMRC</i>	Motor dealers who had agreed <i>Fleming</i> claims could not reopen them	Jul 22 6.4.2
Upper Tribunal: <i>Y4 Express Ltd v HMRC</i>	Company buying postal services through intermediaries could not deduct input tax	Apr 22 5.2.1

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC08350): <i>Kazitula Ltd (in liquidation)</i>	Application to appeal out of time rejected	Apr 22 6.8.4
First-Tier Tribunal (TC08351): <i>City YMCA London</i>	YMCA hostels were “similar to a hotel” so taxable with special valuation rule	Apr 22 3.1.2
First-Tier Tribunal (TC08354): <i>Greencyc Ltd</i>	Argument about costs in MTIC dispute	Apr 22 6.8.3
First-Tier Tribunal (TC08356): <i>Transwaste Recycling And Aggregates</i>	Application to appeal out of time	Apr 22 6.8.4

<i>Ltd</i>	allowed	
First-Tier Tribunal (TC08360): <i>Flying Spur Ltd</i>	Application to appeal out of time rejected	Apr 22 6.8.4
First-Tier Tribunal (TC08361): <i>Tradestar International Ltd</i>	Company loses MTIC case: director actually knew of connection to fraud	Apr 22 5.8.1
First-Tier Tribunal (TC08370): <i>Errol Willy Salons Ltd</i>	Letting of rooms by hairdressing company was exempt licence to occupy	Apr 22 3.1.1
First-Tier Tribunal (TC08373): <i>PTGI-ICS Ltd</i>	Company wins MTIC appeal: fraud was not the only reasonable explanation	Apr 22 5.8.1
First-Tier Tribunal (TC08380): <i>Julie Lalou T/A Dogs Delight</i>	Courses in dog grooming held not to be “ordinarily taught” so taxable	Apr 22 2.3.1
First-Tier Tribunal (TC08395): <i>Rufforth Park Ltd</i>	Pitches at car boot sale were exempt licences to occupy	Apr 22 3.1.3
First-Tier Tribunal (TC08416): <i>Adrian Ball</i>	Personal possessions subject to import VAT on returning to UK post-Brexit	Apr 22 4.3.6
First-Tier Tribunal (TC08418): <i>Darren Fitzpatrick</i>	Application to appeal out of time rejected	Apr 22 6.8.4
First-Tier Tribunal (TC08420): <i>Starz Traders Ltd</i>	Assessment was to best judgement, but FTT satisfied that business had not understated its liabilities	Apr 22 6.7.2
First-Tier Tribunal (TC08427): <i>Best On Convenience Store (a firm)</i>	Appeal against assessment for understated takings mainly dismissed	Apr 22 6.7.1
First-Tier Tribunal (TC08429): <i>Grantham Ceilings & Interiors Ltd</i>	Directors knew that associated company would not pay output tax; claiming input tax was dishonest	Apr 22 5.8.2
First-Tier Tribunal (TC08431): <i>Atlas Garages (Morpeh) Ltd</i>	Errors were careless, not deliberate, and mitigation increased by FTT	Apr 22 6.8.2
First-Tier Tribunal (TC08422): <i>Mangio Ltd</i>	Trader did not produce evidence sufficient to displace best judgement assessment	Jul 22 6.7.1
First-Tier Tribunal (TC08425): <i>The Mayor’s Office for Policing and Crime</i>	Unjust enrichment was a valid defence even against a repayment claim by a public body	Jul 22 6.4.4
First-Tier Tribunal (TC08427): <i>Best On Convenience Store (a firm)</i>	Assessments confirmed on understated sales	Jul 22 6.7.2
First-Tier Tribunal (TC08439): <i>Glanbia Milk Ltd</i>	Products called “flapjacks” were not cakes	Jul 22 2.4.1
First-Tier Tribunal (TC08441): <i>Hippodrome Casino Ltd</i>	Trader’s use of Standard Method Override based on floor area accepted by Tribunal	Jul 22 5.3.2
First-Tier Tribunal (TC08462): <i>WTGIL Ltd</i>	Insurance broker could not claim input tax on monitoring devices fitted to	Jul 22 2.8.1

	policyholders' cars	
First-Tier Tribunal (TC08465): <i>Staysure.co.uk Ltd</i>	Supplies from Gibraltar were exempt introductions and not subject to reverse charge; rules on time limits in case of late registration examined	Jul 22 2.3.2
First-Tier Tribunal (TC08470): <i>50 Five (UK) Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 22 6.8.3
First-Tier Tribunal (TC08477): <i>Smartpay Ltd</i>	Disclosure of tax avoidance schemes rules considered	Jul 22 6.9.3
First-Tier Tribunal (TC08478): <i>Telent Technology Services Ltd</i>	Company could not make a repayment claim for a period for which it had withdrawn an appeal against an assessment for the same VAT	Jul 22 6.4.3
First-Tier Tribunal (TC08479): <i>Intelligent Money Ltd</i>	Fees paid for operation of self-invested pension plan were not exempt	Jul 22 2.3.3
First-Tier Tribunal (TC08480): <i>Sofology Ltd and another</i>	Pay per click advertising was exclusively used to sell sofas, only indirectly linked to insurance	Jul 22 5.3.1
First-Tier Tribunal (TC08484): <i>Hodge and Deery Ltd</i>	Prefabricated graves qualified for exemption	Jul 22 2.3.6
First-Tier Tribunal (TC08494): <i>Sheth and another</i>	HMRC fail to sustain PLNs because unable to meet standard of proof that there was a connection to fraud	Jul 22 6.8.4
First-Tier Tribunal (TC08495): <i>Haymarket Media Group Ltd</i>	Attempt to turn sale of property into VAT-free TOGC failed	Jul 22 3.2.1
First-Tier Tribunal (TC08496): <i>Firth and another (trading as Church Farm)</i>	Input tax claim on car and personalised numberplate rejected	Jul 22 5.4.1
First-Tier Tribunal (TC08501): <i>AML Tax (UK) Ltd and another</i>	Disclosure of tax avoidance schemes rules considered	Jul 22 6.9.3
First-Tier Tribunal (TC08516): <i>Jin Fu Chinese Takeaway Ltd</i>	Supplier's "double customer accounts" were indicative of missing transactions in customer	Jul 22 6.7.3
https://www.tax.org.uk/penalty-reform-for-vat	Information about changes to penalty rules coming in 2023	Apr 22 6.8.1

10 Other material

www.att.org.uk/technical/news/hmrc's-mtd-vat-penalties-are-outdated-unfair-says-att	ATT criticises HMRC announcement of MTD for VAT penalties	Jul 22 6.6.2
https://www.tax.org.uk/mtd_sign_up	Illustration of extension of MTD rules from April 2022	Apr 22 6.6.2
https://www.tax.org.uk/ref891	Response to the HMRC consultation on modernising tax debt collection	Apr 22 6.3.2

<i>Taxation, 13 January 2022</i>	Article about TOGCs	Apr 22 2.12.5
<i>Taxation, 27 January 2022</i>	Article about problems with HMRC officers failing to understand place of supply rules	Apr 22 4.2.3
<i>Taxation, 24 February 2022</i>	Student article about starting and ceasing trade	Apr 22 6.2.1
<i>Taxation, 3 March 2022</i>	Article about private tuition exemption	Apr 22 2.3.2
<i>Taxation, 17 March 2022</i>	Article about new HMRC policy on compensation and cancellation payments	Apr 22 2.1.3
<i>Taxation, 17 March 2022</i>	Article about Commission's consultation document <i>VAT in the Digital Age</i>	Apr 22 4.4.1
<i>Taxation, 24 March 2022</i>	Article about staff incentive schemes involving vouchers and <i>GE Aircraft Engine Services Ltd v HMRC</i>	Apr 22 2.12.1
<i>Taxation, 5 May 2022</i>	Article about negotiations involving detailed calculations	Jul 22 6.2.2
www.tax.org.uk/vat-group-registration-applications-vat-accounting-and-reporting-pending-hmrc-s-response	CIOT publishes interim guidance from HMRC on group registration application processing delays, later reversed by R&C Brief 5/22	Apr 22 6.1.3

11 Lectures

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