

# **VAT UPDATE 2021/22**

## **INDEX**

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

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# VAT Update October 2021 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

<i>Notice 700/17</i>	Updated Notice <i>Funded Pension Schemes</i> : input tax credit when a company is being wound up	Oct 21 5.8.1
<i>Notice 700/22</i>	Updated their Notice <i>Making Tax Digital for VAT</i>	Jul 21 6.6.1
<i>Notice 700/46</i>	Updated Notice <i>Agricultural Flat Rate Scheme</i>	Apr 21 6.2.3
<i>Notice 700/46</i>	Updated Notice <i>Agricultural Flat Rate Scheme</i>	Jul 21 6.2.1
<i>Notice 700/56</i>	Updated guidance on <i>Insolvency</i>	Oct 21 6.9.11
<i>Notice 701/14</i>	Updated Notice <i>Food products</i>	Jul 21 2.5.2
<i>Notice 701/18</i>	Women’s sanitary products eligible for ZR from 1 January 2021	Apr 21 2.4.2
<i>Notice 701/20</i>	Updated Notice <i>Caravans and houseboats</i>	Oct 21 2.5.1
<i>Notice 701/38</i>	Updated Notice <i>Seeds and plants that can be zero-rated</i>	Oct 21 2.4.1
<i>Notice 704</i>	Updated Notice <i>Retail Export Scheme (Northern Ireland)</i>	Oct 21 4.3.3

<i>Notice 706</i>	Updated Notice <i>Partial exemption</i>	Apr 21 5.3.1
<i>Notice 706</i>	Updated Notice <i>Partial Exemption</i> on how to make an online application for a special method	Oct 21 5.3.2
<i>Notice 706/2</i>	Updated Notice <i>Capital Goods Scheme</i>	Apr 21 5.3.4
<i>Notice 707</i>	Updated VAT <i>Notice 707</i> on personal exports	Jul 21 4.3.7
<i>Notice 708/6</i>	Updated Notice <i>VAT on Energy-saving materials and heating equipment</i>	Apr 21 2.5.3
<i>Notice 723A</i>	Updated Notice <i>Refunds of UK VAT for non-UK businesses or EU VAT for UK businesses to cover EU VAT refunds for UK businesses</i>	Jul 21 4.5.2
<i>Notice 735</i>	Updated Notice <i>Domestic reverse charge procedure</i>	Apr 21 3.3.1
<i>Revenue &amp; Customs Brief 12/2020</i>	HMRC update policy on cancellation fees and compensation: when finalised it will not be retrospective	Apr 21 2.1.3
<i>Revenue &amp; Customs Brief 3/2021</i>	<i>News Corp</i> decision only affects historic disputes, not ZR products from 1 May 2020	Apr 21 2.4.1
<i>Revenue &amp; Customs Brief 04/2021</i>	Accelerated process for changing partial exemption methods during pandemic	Apr 21 5.3.3
<i>Revenue &amp; Customs Brief 5/2021</i>	Brief on the VAT liability of installation of blinds	Jul 21 3.3.2
<i>Revenue &amp; Customs Brief 6/2021</i>	Brief on juice cleanse programmes following <i>The Core (Swindon) Ltd</i>	Jul 21 2.4.1
<i>Revenue &amp; Customs Brief 7/2021</i>	Brief on VAT liability of charging of electric vehicles	Jul 21 2.5.1
<i>Revenue &amp; Customs Brief 8/2021</i>	HMRC say they will not apply UT decision in <i>Colchester Institute Corporation</i> on grant-funded education until clarified by appeal	Jul 21 2.1.1
<i>Revenue &amp; Customs Brief 9/2021</i>	Brief on daycare services following <i>LIFE Services</i> and <i>The Learning Centre</i> decisions	Jul 21 2.3.3
<i>Revenue &amp; Customs Brief 10/2021</i>	Extended deadlines for certificates of status for claims by persons established outside EU	Oct 21 4.5.4
<i>Revenue &amp; Customs Brief 11/2021</i>	HMRC comment on possibility of exemption for Covid-19 testing services	Oct 21 2.3.5

<i>Revenue &amp; Customs Brief 12/2021</i>	HMRC comment on outcome of latest <i>Rank</i> decision in FTT	Oct 21 2.3.4
<a href="https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1000000/attachment">https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1000000/attachment</a>	Consultation on “tackling promoters of tax avoidance”	Apr 21 6.9.5
<a href="https://www.gov.uk/transition">https://www.gov.uk/transition</a>	Guidance on imports and exports after Brexit	Apr 21 4.3.5
VATF23530	Updated <i>VAT Fraud Manual</i>	Apr 21 4.3.8
VBNB44500	Updated <i>VAT Business/Non Business Manual</i>	Apr 21 2.1.7
VENSAV3080	Updated <i>VAT Energy Saving Materials and Grant Funded Heating Supplies Manual</i>	Apr 21 2.5.3
VIT13300	Internal manual guidance on claiming import VAT updated	Apr 21 5.2.1
VFUP2530	Updated <i>Fuel and Power Manual</i>	Oct 21 2.5.3
VFUP3400	Updated <i>Fuel and Power Manual</i>	Oct 21 2.5.3
VROBP1000	Extensive revisions to <i>VAT Refunds to Overseas Business Persons Manual</i>	Oct 21 4.5.3
JSL1200 etc.	Updated <i>VAT Joint and Several Liability Manual</i>	Jul 21 5.8.6
PE73200, PE36400, PE77750	Updated <i>VAT Partial Exemption Guidance Manual</i>	Jul 21 5.3.3
VAEC9690	Updated <i>VAT Assessments and Error Correction Manual</i>	Jul 21 6.7.6
<i>VAT Cost Sharing Exemption Manual</i>	<i>Cost Sharing Exemption Manual</i> updated for a variety of developments	Oct 21 2.3.8
<i>VAT Fraud Manual</i>	Entire manual placed under review	Jul 21 5.8.6
<i>VAT Place of Supply Goods Manual</i>	Amendments to the <i>VAT Place of Supply Goods Manual</i>	Jul 21 4.3.15
<i>VAT Place of Supply Services Manual</i>	Amendments to the <i>Place of Supply of Services Manual</i>	Jul 21 4.2.3
VATGPB4120	Updated <i>VAT Government and Public Bodies Manual</i>	Jul 21 5.8.6
VATGPB8640	Updated <i>Government and Public Bodies Manual</i>	Jul 21 2.12.3
VATINS6040 – VATINS6050	Updated <i>VAT Insurance Manual</i>	Jul 21 4.2.3
VATPOSTR2300, VATPOSTR1100, VATPOSTR2120, VATPOSTR2200, VATPOSTR1100, VATPOSTR3640, VATPOSTR3120, VATPOSTR3620, VATPOSTR3630	Updated <i>VAT Place of Supply Transport Manual</i>	Jul 21 4.2.3

VATRES1000–VATRES1200, VATRES2000–VATRES2350	VAT Personal Exports Retail Exports Manual updated	Jul 21 4.3.3
VATREVCHG12000, VATREVCHG13000, VATREVCHG21000	Updated VAT Reverse Charge Manual	Jul 21 4.2.3
VATSC02130, VATSC02210, VATSC03110, VATSC03310, VATSC03321, VATSC03540, VATSC03610	Updated Supply and Consideration Manual	Jul 21 2.1.3
VATSC06330	Summaries of most important decisions on the treatment of grants	Jul 21 2.1.3
VATVAL07300 etc.	Updates to VAT Valuation Manual	Jul 21 2.6.2
VBOOKS4600	Updated Books Manual	Jul 21 2.4.3
VCHAR3250, VCHAR8000	Updated VAT Charities Manual	Jul 21 4.3.15
VRDP01000, VRDP29100, VRDP45000, VRDP46000	Updated Relief for Disabled People Manual	Jul 21 2.4.3
VRS1150, VRS1200	Updated VAT Retail Schemes Manual	Jul 21 2.6.2
VTOGC1100	Update VAT Transfer of a Going Concern Manual	Jul 21 2.12.3
VTRANS050000, VTRANS060100 – VTRANS060200, VTRANS070100 – VTRANS070400	Updates to VAT Transport Manual	Jul 21 4.2.3
Internet search for “Making Tax Digital Update for Agents – September 2021”	Edition 18 of Making Tax Digital Update for Agents	Oct 21 6.6.2
<a href="http://www.gov.uk/government/collections/tax-policies-and-consultations-spring-2021">www.gov.uk/government/collections/tax-policies-and-consultations-spring-2021</a>	Several tax consultations published on “tax day”	Apr 21 6.9.2
<a href="http://www.gov.uk/government/consultations/call-for-evidence-simplification-of-partial-exemption-and-the-capital-goods-scheme">www.gov.uk/government/consultations/call-for-evidence-simplification-of-partial-exemption-and-the-capital-goods-scheme</a>	Results of consultation on simplifying partial exemption and capital goods scheme – no significant changes proposed	Apr 21 5.3.2
<a href="http://www.gov.uk/government/consultations/call-for-evidence-simplifying-the-vat-land-exemption/simplifying-the-vat-land-exemption-call-for-evidence">www.gov.uk/government/consultations/call-for-evidence-simplifying-the-vat-land-exemption/simplifying-the-vat-land-exemption-call-for-evidence</a>	Consultation on “Simplifying the VAT Land Exemption”	Jul 21 3.1.3
<a href="http://www.gov.uk/government/consultations/draft-regulations-dotas-dasvoit-and-potas-regimes">www.gov.uk/government/consultations/draft-regulations-dotas-dasvoit-and-potas-regimes</a>	Consultation on new rules on promoters of avoidance schemes	Jul 21 6.9.2
<a href="http://www.gov.uk/government/consultations/vat-and-value-shifting">www.gov.uk/government/consultations/vat-and-value-shifting</a>	Consultation on apportionment of consideration for mixed supplies	Apr 21 2.8.2
<a href="http://www.gov.uk/government/news/11-year-ban-for-payroll-boss-in-tax-avoidance-scheme">www.gov.uk/government/news/11-year-ban-for-payroll-boss-in-tax-avoidance-scheme</a>	Director banned for 11 years for acting in company liquidated owing HMRC a great deal of money	Jul 21 6.9.7

<a href="http://www.gov.uk/government/news/one-month-left-to-join-vat-deferral-new-payment-scheme">www.gov.uk/government/news/one-month-left-to-join-vat-deferral-new-payment-scheme</a>	Reminder to businesses that they need to sign up to pay VAT deferred during the first lockdown	Jul 21 6.3.6
<a href="http://www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021">www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021</a>	Guidance to new rules affecting trade from, to and through Northern Ireland	Apr 21 4.3.6
<a href="http://www.gov.uk/government/publications/compliance-checks-penalties-for-enablers-of-defeated-tax-avoidance-ccfs43/compliance-checks-penalties-for-enablers-of-defeated-tax-avoidance-ccfs43">www.gov.uk/government/publications/compliance-checks-penalties-for-enablers-of-defeated-tax-avoidance-ccfs43/compliance-checks-penalties-for-enablers-of-defeated-tax-avoidance-ccfs43</a>	Updated factsheet CC/FS43 on penalties for enablers of tax avoidance	Oct 21 6.9.10
<a href="http://www.gov.uk/government/publications/eu-e-commerce-package/eu-vat-e-commerce-package">www.gov.uk/government/publications/eu-e-commerce-package/eu-vat-e-commerce-package</a>	HMRC policy paper on the introduction of the EU e-commerce package	Jul 21 4.3.5
<a href="http://www.gov.uk/government/publications/finance-bill-2021-public-bill-committee">www.gov.uk/government/publications/finance-bill-2021-public-bill-committee</a>	Finance Bill amended to remove “clock stopping” provision in VAT interest rules	Jul 21 6.3.4
<a href="http://www.gov.uk/government/publications/guides-to-importing-and-exporting-goods-between-great-britain-and-the-eu">www.gov.uk/government/publications/guides-to-importing-and-exporting-goods-between-great-britain-and-the-eu</a>	Guidance on imports and exports after Brexit	Apr 21 4.3.5
<a href="http://www.gov.uk/government/publications/hmrc-issue-briefing-collecting-tax-debts-as-we-emerge-from-coronavirus-covid-19">www.gov.uk/government/publications/hmrc-issue-briefing-collecting-tax-debts-as-we-emerge-from-coronavirus-covid-19</a>	HMRC briefing on approach to collecting debts after the pandemic	Jul 21 6.3.1
<a href="http://www.gov.uk/government/publications/penalties-for-late-submission/penalties-for-late-submission">www.gov.uk/government/publications/penalties-for-late-submission/penalties-for-late-submission</a>	How new penalty points system will work for group registrations	Apr 21 6.8.1
<a href="http://www.gov.uk/guidance/brexit-guidance-for-businesses">www.gov.uk/guidance/brexit-guidance-for-businesses</a>	Guidance on post-Brexit rules on HMRC website	Oct 21 4.3.2
<a href="http://www.gov.uk/guidance/changes-to-notifying-an-option-to-tax-land-and-buildings-during-coronavirus-covid-19">www.gov.uk/guidance/changes-to-notifying-an-option-to-tax-land-and-buildings-during-coronavirus-covid-19</a>	Time limit for notifying options during pandemic extended to 90 days up to 30 June 2021	Apr 21 3.2.1
<a href="http://www.gov.uk/guidance/changes-to-notifying-an-option-to-tax-land-and-buildings-during-coronavirus-covid-19">www.gov.uk/guidance/changes-to-notifying-an-option-to-tax-land-and-buildings-during-coronavirus-covid-19</a>	Changes to option to tax procedures	Oct 21 3.2.1
<a href="http://www.gov.uk/guidance/check-how-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu">www.gov.uk/guidance/check-how-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu</a>	HMRC guidance for businesses registered for the EU One Stop Shop (OSS)	Jul 21 4.3.5
<a href="http://www.gov.uk/guidance/check-how-to-report-and-pay-vat-on-distance-sales">www.gov.uk/guidance/check-how-to-report-and-pay-vat-on-distance-sales</a>	Guidance on One Stop Shop return system for traders in Northern Ireland	Oct 21 4.1.1

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

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

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

<i>Budget Red Book 2.45</i>	Scheme for payment of Covid-deferred VAT by instalments	Apr 21 6.3.1
<i>Budget Red Book 2.46</i>	Temporary reduced rate for pandemic-hit sectors extended to 30 September	Apr 21 2.5.1



	2021, followed by 12.5% for 6 months	
<i>Budget Red Book 2.91</i>	Registration thresholds fixed until 31 March 2024	Apr 21 6.2.1
<i>Budget Red Book 2.95</i>	New system for late filing and late payment penalties from 1 April 2022	Apr 21 6.8.1
<i>FB 2021 clauses 112 – 113, 116; Sch.23, Sch.25</i>	New system for late filing and late payment penalties from 1 April 2022	Apr 21 6.8.1
<i>Hansard 13 January 2021</i>	New second-hand goods scheme to be introduced in Northern Ireland	Apr 21 2.10.1
<a href="https://bills.parliament.uk/bills/2835">https://bills.parliament.uk/bills/2835</a>	FA 2021 received Royal Assent on 10 June	Jul 21 6.9.1
<a href="https://committees.parliament.uk/committee/62/environmental-audit-committee/news/139275/eac-calls-for-climate-and-nature-investment-to-be-prioritised-in-the-economic-recovery/">https://committees.parliament.uk/committee/62/environmental-audit-committee/news/139275/eac-calls-for-climate-and-nature-investment-to-be-prioritised-in-the-economic-recovery/</a>	Suggestion by Parliamentary committee to use VAT reliefs to promote environmental agenda	Apr 21 6.9.8
<i>SI 2013/2911</i>	Updated road fuel scale charge tables	Jul 21 2.12.4
<i>SI 2021/369</i>	Changes to reverse charge rules on Emissions Trading Scheme	Apr 21 3.3.1
<i>SI 2021/483</i>	<i>The Taxation Cross-border Trade (Northern Ireland) (EU Exit) (Amendment) Regulations 2021</i>	Jul 21 4.3.4
<i>SI 2021/697</i>	<i>The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) Regulations 2021</i> extend transitional period for delayed declarations	Jul 21 4.3.10
<i>SI 2021/714</i>	<i>The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021</i>	Jul 21 4.3.4
<i>SI 2021/715</i>	<i>The Value Added Tax (Amendment) (EU Exit) Regulations 2021</i>	Jul 21 4.3.4
<i>SI 2021/770</i>	<i>Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No 1 and Transitory Provision) Regulations 2021</i>	Oct 21 4.3.3
<i>SI 2021/779</i>	Effective date of <i>Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations</i> (SI 2021/714) amended	Oct 21 4.3.4
<i>SI 2021/979</i>	<i>Indirect Taxes (Disclosure of Avoidance Schemes) (Amendment) Regulations 2021</i>	Oct 21 6.9.6
<i>SI 2021/980</i>	<i>Tax Avoidance Schemes (Information)</i>	Oct 21 6.9.6

	<i>(Amendment) Regulations 2021</i>	
<i>SI 2021/986</i>	<i>Value Added Tax (Amendment) Regulations 2021</i> extend MTD obligations from 1 April 2022	Oct 21 6.6.1
<i>SI 2021/1023</i>	<i>Value Added Tax (Treatment of Transactions) (Revocation) Order 2021</i> revokes SI 1992/630	Oct 21 5.4.1
<a href="http://www.gov.uk/government/collections/finance-bill-2021">www.gov.uk/government/collections/finance-bill-2021</a>	Finance (No. 2) Bill 2021 published	Apr 21 6.9.1

### **3 Other UK official material**

<i>HM Treasury Press Release 1 January 2021</i>	Women's sanitary products eligible for ZR from 1 January 2021	Apr 21 2.4.2
<a href="https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/887109/Document_Upload_Centre_-_Professional_User.pdf">https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/887109/Document_Upload_Centre_-_Professional_User.pdf</a>	Tribunals service updated guidance on PDF bundles	Jul 21 6.8.1
<a href="https://questions-statements.parliament.uk/written-statements/detail/2021-07-05/hcws148">https://questions-statements.parliament.uk/written-statements/detail/2021-07-05/hcws148</a>	New UK trading emissions scheme to be zero-rated: ministerial announcement	Oct 21 2.12.1
<a href="http://www.cps.gov.uk/cps/news/vat-fraudster-who-spent-money-spanish-homes-jailed">www.cps.gov.uk/cps/news/vat-fraudster-who-spent-money-spanish-homes-jailed</a>	Report of prosecution	Oct 21 6.9.8
<a href="http://www.cps.gov.uk/mersey-cheshire/news/pizza-takeaway-boss-jailed-sending-false-tax-returns">www.cps.gov.uk/mersey-cheshire/news/pizza-takeaway-boss-jailed-sending-false-tax-returns</a>	Report of prosecution	Oct 21 6.9.8
<a href="http://www.cps.gov.uk/mersey-cheshire/news/takeaway-owner-jailed-fraudulent-tax-returns">www.cps.gov.uk/mersey-cheshire/news/takeaway-owner-jailed-fraudulent-tax-returns</a>	Report of prosecution	Oct 21 6.9.8
<a href="http://www.gov.uk/government/collections/finance-bill-2021-22">www.gov.uk/government/collections/finance-bill-2021-22</a>	Draft clauses for FA 2022 published on 20 July 2021	Oct 21 6.9.1
<a href="http://www.gov.uk/government/news/administration-services-firm-boss-banned-for-vat-fraud">www.gov.uk/government/news/administration-services-firm-boss-banned-for-vat-fraud</a>	Insolvency Service bans an individual from acting as director	Apr 21 6.9.7
<a href="http://www.gov.uk/government/news/chancellor-launches-vision-for-future-public-spending">www.gov.uk/government/news/chancellor-launches-vision-for-future-public-spending</a>	Autumn Budget will be on 27 October 2021	Oct 21 6.9.3
<a href="http://www.gov.uk/government/news/restaurant-boss-banned-for-hiding-takings-to-avoid-tax">www.gov.uk/government/news/restaurant-boss-banned-for-hiding-takings-to-avoid-tax</a>	Insolvency Service bans an individual from acting as director	Apr 21 6.9.7
<a href="http://www.gov.uk/government/news/suspended-sentence-for-director-who-claimed-he-was-used-as-front-for-company">www.gov.uk/government/news/suspended-sentence-for-director-who-claimed-he-was-used-as-front-for-company</a>	Report of prosecution	Oct 21 6.9.8

<a href="http://www.gov.uk/government/statistics/measuring-tax-gaps">www.gov.uk/government/statistics/measuring-tax-gaps</a>	Annual “tax gap” report for 2019/20	Oct 21 6.9.5
<a href="http://www.judiciary.uk/announcements/senior-president-of-tribunals-annual-report-2021-is-published/">www.judiciary.uk/announcements/senior-president-of-tribunals-annual-report-2021-is-published/</a>	<i>Senior President of Tribunals’ 2021 Annual Report</i>	Oct 21 6.9.14
<a href="http://www.judiciary.uk/publications/first-tier-tribunal-tax-chamber-general-guidance-on-appeals/">www.judiciary.uk/publications/first-tier-tribunal-tax-chamber-general-guidance-on-appeals/</a>	Tribunals service updated guidance on PDF bundles	Jul 21 6.8.1
<a href="http://www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/jailed-tax-fraudster-ordered-to-repay-1-pounds-1-pence-million-3095628">www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/jailed-tax-fraudster-ordered-to-repay-1-pounds-1-pence-million-3095628</a>	Confiscation order imposed on VAT fraudster	Jul 21 6.9.6
<a href="http://www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/runaway-vat-fraudster-jailed-3123046">www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/runaway-vat-fraudster-jailed-3123046</a>	Report of prosecution	Oct 21 6.9.8

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

CJEU (A-G) (Case C- 156/20): <i>Zipvit Ltd v HMRC</i>	A-G considers claims for input tax could not be made without VAT invoices where supplier and customer had believed supplies were exempt	Oct 21 6.4.1
CJEU (A-G) (Case C- 21/20): <i>Balgarska natsionalna televizija v Director of the Direktsia</i>	Entitlement of state-funded television corporation to recover input tax considered	Apr 21 2.1.4
CJEU (A-G) (Case C-213/19): <i>Commission v United Kingdom</i>	A-G agrees with Commission that UK failed to police imports from China with resulting understatement of VAT and duty	Oct 21 4.4.8
CJEU (A-G) (Case C-228/20): <i>I GmbH v Finanzamt H</i>	A-G discusses principles of fiscal neutrality in context of private medicine in Germany	Oct 21 2.3.6
CJEU (A-G) (Case C-299/20): <i>Icade Promotion SAS v Ministry of Action and Public Accounts</i>	Rules on “building land” considered	Jul 21 4.4.4
CJEU (A-G) (Case C-324/20): <i>Finanzamt B v X-Beteiligungsgesellschaft mbH</i>	A-G considers interaction of chargeable event rules under art.63 and 64 PVD	Oct 21 6.5.1
CJEU (A-G) (Case C-4/20): <i>‘ALTI’ OOD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Plovdiv pri Tsen-tralno upravlenie na Natsionalnata agentsia za prihodite</i>	Consideration of allocation of liability to third party – not appropriate to charge default interest as well as VAT	Jul 21 4.4.6
CJEU (A-G) (Case C- 4/20): <i>‘Alti’ OOD v Direktor na Direktsia</i>	A-G Kokott considers default interest should not be added where a VAT	Apr 21 4.4.4

<i>'Obzhalvane i danachno-osiguritelna praktika' Plovdiv pri Tsentralno upravlenie na Natisonalnata agentsia za prihodite</i>	liability is transferred to someone under a joint and several liability provision	
CJEU (A-G) (Case C-521/19): <i>CB v Tribunal Económico Administrativo Regional de Galicia</i>	A-G considers whether assessment on undeclared income should be at VAT rate or at VAT fraction	Apr 21 4.4.3
CJEU (A-G) (Case C-80/20): <i>WiloSalmson France SAS v Agenția Națională de Administrare Fiscală and another</i>	A-G considers the requirement for invoice as well as supply for deducting input tax, and the effect of correcting an invoice on time limits for claiming	Jul 21 4.5.1
CJEU (A-G) (Case C- 844/19): <i>CS v Finanzamt Graz-Stadt</i>	A-G Kokott considers whether interest should be credited on VAT repayment claims	Apr 21 4.4.5
CJEU (A-G) (Case C-846/19): <i>EQ v Administration de l'Enregistrement, des Domaines et de la TVA</i>	Rules on "having a social character" considered by A-G	Apr 21 2.3.4
CJEU (A-G) (Case C- 855/19): <i>G. sp. z o.o. v Dyrektor Izby Administracji Skarbowej w Bydgoszczy</i>	Polish anti-fraud measures were disproportionate	Apr 21 4.3.3
CJEU (A-G) (Case C-9/20): <i>Grundstücksgemeinschaft Kollaustraße 136 v Finanzamt Hamburg-Oberalster</i>	A-G considered that art.167 required deduction of input tax when supplier was required to account for output tax, where cash accounting operated	Oct 21 4.4.7
CJEU (A-G) (Case C- 90/20): <i>ApcoaParking Danmark A/S v Skatteministeriet</i>	A-G opinion that penalties levied by parking company are within the scope of VAT and are VATable	Jul 21 2.1.2
CJEU (A-G) (Cases C-45/20, C-46/20): <i>E v Finanzamt N and Z v Finanzamt G</i>	Allocation of assets to business use in private house considered	Jul 21 4.4.5
CJEU (C-58/20) (C-59/20): <i>K and DBKAG v Finanzamt Österreich, formerly Finanzamt Linz</i>	CJ considers exemption for management of special investment funds in context of subcontracted services and software	Jul 21 2.3.1
CJEU (C-58/20) (C-59/20): <i>K and DBKAG v Finanzamt Österreich, formerly Finanzamt Linz</i>	Subcontracted services could qualify for exemption for management of special investment funds	Oct 21 2.3.3
CJEU (Case C-108/20): <i>HR v Finanzamt Wilmersdorf</i>	Husband and wife involvement in fraudulent supply chain considered by CJEU	Jul 21 4.4.13
CJEU (Case C- 182/20): <i>BE and DT v Administrația Județeană a Finanțelor Publice Suceava and Others</i>	Romanian law was wrong to regard company in liquidation as not a taxable person	Jul 21 4.4.11
CJEU (Case C-21/20): <i>Balgarskanatsionalna televizia v</i>	Exemption/business status of state-funded and grant-funded television	Oct 21 2.2.1

<i>Direktor na Direktsia</i>	station in Bulgaria considered	
CJEU (Case C- 288/19): <i>QM v Finanzamt Saarbrücken</i>	Place of supply of company car provision to employees considered	Apr 21 4.2.4
CJEU (Case C-294/20): <i>GE Auto Service Leasing GmbH v Tribunal Económico Administrativo Central</i>	Germany was entitled to refuse cross-border refund claims for failure to produce supporting evidence	Oct 21 4.5.1
CJEU (Case C-406/20): <i>Phantasialand v Finanzamt Brühl</i>	Germany was entitled to apply different rates to travelling fairs and sedentary fairs, if they did not compete with each other	Oct 21 4.4.5
CJEU (Case C-459/19): <i>HMRC v Wellcome Trust Ltd</i>	Charity was liable to reverse charge on investment management services bought in from outside UK	Apr 21 4.2.1
CJEU (Case C- 48/20): <i>UAB 'P.' v Dyrektor Izby Skarbowej w B</i>	Polish law preventing correction of erroneous invoices was contrary to the Directive	Apr 21 4.4.7
CJEU (Case C- 501/19): <i>UCMR - ADA Asociația pentru Drepturi de Autor a Compozitorilor v Asociația culturală , Suflet de Român</i>	Collective management organisation for authors' royalties was liable to account for VAT under art.28 PVD	Apr 21 2.1.6
CJEU (Case C- 521/19): <i>CB v Tribunal Económico-Administrativo Regional de Galicia</i>	Undeclared income should be assessed as VAT-inclusive amount	Oct 21 4.4.3
CJEU (Case C-573/20): <i>Casa di Cura Città di Parma SpA v Agenzia delle Entrate</i>	Italian protest at disallowance of input tax on healthcare rejected by CJEU	Jul 21 4.4.12
CJEU (Case C- 581/19): <i>Frenetikexito – Unipessoal Lda v Autoridade Tributária e Aduaneira</i>	CJEU considers principles of mixed and compound supplies, and also medical care exemption	Apr 21 2.8.1
CJEU (Case C-593/19): <i>SK Telecom Co. Ltd v Finanzamt Graz-Stadt</i>	Application of “use and enjoyment” place of supply rules considered by CJEU	Jul 21 4.2.1
CJEU (Case C- 604/19): <i>Gmina Wrocław v Dyrektor Krajowej Informacji Skarbowej</i>	Transfer of “perpetual usufruct” was a taxable transaction	Apr 21 3.1.2
CJEU (Case C- 655/19): <i>Administrația Județeană a Finanțelor Publice Sibiu and Another v LN</i>	Seller of property acquired on foreclosure of loan was not engaged in economic activity	Apr 21 2.1.5
CJEU (Case C-695/19): <i>Rádio Popular – Electrodomésticos SA v Autoridade Tributária e Aduaneira</i>	Exempt insurance income has to be taken into account in standard method of partial exemption, even if “incidental”	Oct 21 5.3.1
CJEU (Case C- 7/20): <i>VS v Hauptzollamt Münster</i>	Place of importation considered	Apr 21 4.3.2
CJEU (Case C-703/19): <i>J.K. v Dyrektor Izby Administracji</i>	Distinction between catering and food	Jul 21 4.4.7

<i>Skarbowej w Katowicach</i>	considered	
CJEU (Case C- 712/19): <i>Novo Banco, S. A v Junta de Andalucía</i>	Andalusian banking tax was not incompatible with PVD	Apr 21 4.4.6
CJEU (Case C- 787/19): <i>Commission v Republic of Austria</i>	Infringement proceedings against Austria's TOMS	Apr 21 2.9.1
CJEU (Case C-802/19): <i>Firma Z v Finanzamt Y</i>	Rules for bad debt relief for cross-border debts considered	Apr 21 5.7.1
CJEU (Case C-81/20) <i>SC Mitliv Exim SRL v Agenția Națională de Administrare Fiscală</i>	Payment on account in prosecution did not give rise to interest in favour of taxpayer	Oct 21 4.4.4
CJEU (Case C-812/19): <i>Danske Bank A/S, Danmark, Sverige Filial v Skatteverket</i>	<i>Skandia</i> principle applied where head office grouped with subs, as well as when branch grouped with subs	Apr 21 6.1.1
CJEU (Case C-844/19): <i>CS and another v Finanzamt Österreich, Dienststelle Judenburg Liezen and another</i>	Fiscal neutrality demanded that traders receiving delayed repayments of VAT should receive interest, but it was for Member States to provide detailed rules	Jul 21 4.4.8
CJEU (Case C-846/19): <i>EQ v Administration de l'Enregistrement, des Domaines et de la TVA</i>	CJ discusses application of "body devoted to social well-being"	Jul 21 2.3.4
CJEU (Case C-855/19): <i>G. sp. z o.o. v Dyrektor Izby Administracji Skarbowej w Bydgoszczy</i>	Polish rule, requiring advance payment of acquisition tax before chargeable event date, contravened PVD	Oct 21 4.4.6
CJEU (Case C-868/19): <i>M-GmbH v Tax office for corporations Berlin</i>	German restrictions on grouping disapproved by CJEU	Jul 21 4.4.9
CJEU (Case C- 895/19): <i>A.v Dyrektor Krajowej Informacji Skarbowej</i>	Polish law refusing correction of returns was incompatible with PVD	Apr 21 4.3.4
CJEU (Case C- 907/19): <i>Q-GmbH v Finanzamt Z</i>	Exemption for insurance-related supplies of insurance agents and brokers considered	Apr 21 2.3.1
CJEU (Case C- 931/19): <i>Titanium Ltd v Finanzamt Österreich, formerly Finanzamt Wien</i>	CJEU confirms that a rental property without personnel cannot constitute a "fixed establishment"	Jul 21 4.2.2
CJEU (Case C-935/19): <i>GrupaWarzywna Sp. Z oo v Dyrektor Izby Administracji Skarbowej we Wrocławiu</i>	Penalty was disproportionate because it did not take into account the seriousness of the misdemeanour	Jul 21 4.4.10

## 5 Other European material

<i>Council Implementing Decision (EU) 2021/512</i>	Council Implementing Decision authorises scale rates for private use of fuel in business cars in NI	Apr 21 4.3.6
<a href="http://www.consilium.europa.eu/en/press/press-releases/2021/07/13/council-">www.consilium.europa.eu/en/press/press-releases/2021/07/13/council-</a>	Temporary VAT exemption for importations and for certain supplies	Oct 21 4.4.1

<a href="#">adopts-a-temporary-buy-and-donate-vat-exemption/</a>	relating to Covid-19	
<a href="#">www.eppo.europa.eu/en/news/premiss-germany-netherlands-slovakia-bulgaria-and-hungary-searched-framework-eppo</a>	News of EPPO activity investigating cross-border fraud	Oct 21 4.4.2
<a href="#">ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12671-Review-of-the-VAT-rules-for-financial-and-insurance-services/public-consultation</a>	Commission consultation on reform of VAT on financial services	Apr 21 4.4.2
<a href="#">https://ec.europa.eu/commission/press-corner/detail/en/ip_21_1642</a>	Commission proposal to exempt goods required in emergency situations	Jul 21 4.4.1
<a href="#">https://ec.europa.eu/commission/press-corner/detail/en/statement_21_2755</a>	Launch of the European Public Prosecutor's Office	Jul 21 4.4.3
<a href="#">https://ec.europa.eu/taxation_customs/business/vat/ioss_en</a>	Guidance on Import One Stop Shop	Apr 21 4.4.1
<a href="#">https://ec.europa.eu/taxation_customs/business/vat/oss_en</a>	Guidance on One Stop Shop	Apr 21 4.4.1
<a href="#">https://ec.europa.eu/taxation_customs/business/vat/ressources_en</a>	Guidance on new e-commerce rules in EU from 1 July 2021	Apr 21 4.4.1
<a href="#">https://ec.europa.eu/taxation_customs/news/commission-decides-extend-customs-and-vat-waiver-imports-medical-and-protective-equipment_en</a>	Extension of temporary waiver of VAT and duties on medical devices and PPE to 31 December 2021	Jul 21 4.4.1
<a href="#">https://ec.europa.eu/taxation_customs/news/new-future-proof-vat-rules-e-commerce-made-easy-2021-04-27_en</a>	Commission guidance on the e-commerce package	Jul 21 4.4.2
<a href="#">www.europol.europa.eu/newsroom/news/europol-helps-spanish-authorities-break-€265-million-vat-fraud-scheme</a>	Europol operation involving 5 countries to arrest 22 suspects in VAT fraud	Jul 21 4.4.3
<a href="#">www.oecd.org/tax/consumption/digital-platforms-have-an-important-role-to-play-in-value-added-tax-policy-in-the-sharing-and-gig-economy.htm</a>	OECD report on gig economy and tax	Jul 21 6.9.4

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

Supreme Court: <i>Balhousie Holdings Ltd v HMRC</i>	Clawback of zero-rating relief did not apply on sale and leaseback transaction	Apr 21 3.1.1
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## **7 Case law: Court of Appeal/Court of Session**

Court of Appeal: <i>Awards Drinks Ltd (in liquidation) v HMRC</i>	Appeal against assessments on alcohol fraud dismissed	Oct 21 6.7.4
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Court of Appeal: <i>Claimants in the Royal Mail Group Litigation v Royal Mail Group Ltd</i>	Royal Mail customers did not have a private law right of action against the company for failure to issue VAT invoices	Oct 21 6.4.2
Court of Appeal: <i>Eynsham Cricket Club v HMRC</i>	CA confirms that a CASC is not entitled to charitable reliefs for VAT	Apr 21 3.3.3
Court of Appeal: <i>Heathrow Airport Ltd and others v Her Majesty's Treasury and another</i>	Application for judicial review of abolition of VAT-free shopping dismissed by Court of Appeal	Jul 21 4.3.6
Court of Appeal: <i>HMRC v News Corp UK &amp; Ireland Ltd</i>	ZR for books etc. only applied to physical items, not digital versions (until law changed 1 May 2020)	Apr 21 2.4.1
Court of Appeal: <i>Milton Keynes Hospitals NHS Foundation Trust v HMRC</i>	HMRC had the power under s.73 to assess VAT that had been overclaimed under s.41	Jul 21 6.7.4
Court of Appeal: <i>NatWest Markets plc and another v Bilta (UK) Ltd (in liquidation) and others</i>	Case about liability for VAT fraud in carbon trading remitted to High Court to be re-tried	Jul 21 6.9.5
Court of Appeal: <i>R (on the application of Friends of the Earth Ltd) v Secretary of State for Transport</i>	Costs order included VAT, rather than covering the net VATable fee	Apr 21 6.9.4
Court of Appeal: <i>Royal Opera House Covent Garden Foundation v HMRC</i>	Exempt initial transaction broke the link between inputs on production and downstream sales of catering	Jul 21 5.3.1
Court of Appeal: <i>Target Group Ltd v HMRC</i>	Managing loan accounts for a bank did not qualify for financial services exemptions	Oct 21 2.3.2
Court of Session: <i>Moulsdale (t/a Moulsdale Properties) v HMRC</i>	Result of circularity of option to tax disapplication rules confirmed by Court of Session: option applied	Jul 21 3.2.1

## 8 Case law: High Court/Upper Tribunal

High Court: <i>British Telecommunications plc v HMRC</i>	Most of a historical bad debt claim struck out; small part will proceed to hearing	Jul 21 5.7.1
High Court: <i>National Crime Agency v The Solicitor for the Affairs of Her Majesty's Treasury</i>	Company struck off and assets forfeited to Treasury as proceeds of crime	Apr 21 6.9.6
High Court: <i>R (on the application of First Alternative Medical Staffing Ltd and another) v HMRC</i>	Application for judicial review refused to two employment agencies – liable for VAT on principal supplies	Jul 21 2.9.1
Upper Tribunal: <i>Babylon Farm Ltd v HMRC</i>	Tests for whether company was “in business” considered – <i>Lord Fisher</i> tests superseded by <i>Wakefield</i>	Oct 21 5.1.1
Upper Tribunal: <i>Claims Advisory Group Ltd v HMRC</i>	Assisting with claiming compensation for mis-selling was not exempt as	Oct 21 2.3.1



	“services of insurance agent”	
Upper Tribunal: <i>Douglas v HMRC</i>	Trader did not have sufficient evidence to overturn assessment	Oct 21 6.7.6
Upper Tribunal: <i>G B Fleet Hire Ltd v HMRC</i>	FTT had reached irrational decision that taxpayer had abandoned its original grounds of appeal: remitted to FTT	Oct 21 6.8.7
Upper Tribunal: <i>Golamreza Qolaminejite (aka Anthony Cooper) v HMRC</i>	Meaning of “balance of probabilities” considered by Upper Tribunal	Jul 21 6.7.3
Upper Tribunal: <i>Hampton George Hewitt v HMRC</i>	Late appeal against decision to exclude from Agricultural Flat Rate Scheme refused	Oct 21 6.8.3
Upper Tribunal: <i>HMRC v Alan McCord T/A Hi-Octane Imports</i>	FTT had been wrong to hold that HMRC needed to prove a connection to fraud where the appellant had already conceded that point	Jul 21 5.8.3
Upper Tribunal: <i>HMRC v Anna Cook</i>	Teaching of Ceroc dancing was not generic teaching of dance and was therefore not exempt	Apr 21 2.3.2
Upper Tribunal: <i>HMRC v BMW Shipping Agents Ltd</i>	Reinstatement allowed where agent was unaware of strike-out because of inaccessible e-mail account	Jul 21 6.8.4
Upper Tribunal: <i>HMRC v Tower Resources plc</i>	UT confirms that holding company was making supplies to subsidiary for real consideration and was therefore entitled to input tax	Jul 21 5.1.1
Upper Tribunal: <i>HSBC Electronic Data Processing (Guangdong) Ltd and others v HMRC</i>	Application to be joined in a dispute about grouping rejected: each taxpayer should argue its case separately	Apr 21 6.8.9
Upper Tribunal: <i>KSM Henryk Zeman SP Z.o.o. v HMRC</i>	UT decides that FTT did have jurisdiction to consider a “legitimate expectations” defence, but had rightly rejected it	Oct 21 4.2.1
Upper Tribunal: <i>Saint-Gobain Building Distribution Ltd v HMRC</i>	Historical bad debt claim failed because trader could not show that claim would not already have been made	Jul 21 5.7.2
Upper Tribunal: <i>The Lilies Graham Trust v HMRC</i>	Charity failed to separate out its supplies of accommodation as “not ancillary to welfare”: it was wholly exempt	Apr 21 2.3.3
Upper Tribunal: <i>Tower Bridge GP Ltd v HMRC</i>	HMRC were entitled to refuse claims for input tax in missing trader carbon credits case on the basis of inadequate	Apr 21 5.8.2

	invoices	
Upper Tribunal: <i>Westow Cricket Club v HMRC</i>	Cricket club had a reasonable excuse for issuing ZR certificate based on advice received from HMRC	Apr 21 3.3.2

## 9 Case law: First Tier Tribunal

First-Tier Tribunal (TC07960): <i>Davey Parekh</i>	Application for costs refused: HMRC had not acted unreasonably	Apr 21 6.8.4
First-Tier Tribunal (TC07967): <i>Robert Patten</i>	Appeal about exception from registration liability struck out because HMRC had already given in	Apr 21 6.2.6
First-Tier Tribunal (TC07975): <i>St James Marketing Ltd</i>	Reasonable excuse for surcharge dismissed	Apr 21 6.8.2
First-Tier Tribunal (TC07976): <i>Conservatory Roofing Systems Ltd</i>	Trader supplied new insulated roofs, not insulation for roofs: standard rated	Apr 21 2.5.2
First-Tier Tribunal (TC07977): <i>GB Taxi Services Ltd</i>	Taxi company was not liable to be registered for IPT, even though it provided the benefit of a block insurance policy to its taxi drivers	Apr 21 2.8.3
First-Tier Tribunal (TC07978): <i>Daniel Bussau</i>	Trader's application for HMRC to be barred from appeal was dismissed	Apr 21 6.8.6
First-Tier Tribunal (TC07979): <i>Healthspan Ltd (2)</i>	<i>Krakvet</i> decision confirmed that distance selling rules applied to UK case – no need for separate CJEU reference	Apr 21 4.3.1
First-Tier Tribunal (TC07984): <i>Silverdoor Ltd</i>	Argument about amending grounds of appeal	Apr 21 6.8.7
First-Tier Tribunal (TC07985): <i>GLS Ltd</i>	Tribunal accepts evidence that receipts were loans, not consideration for supplies as assessed by HMRC	Apr 21 2.1.1
First-Tier Tribunal (TC07988): <i>Harry Edebiri T/A Tt Trading</i>	Trader who did not understand consequences of registration was relieved of some of liability in difficult circumstances	Apr 21 6.2.5
First-Tier Tribunal (TC07990): <i>Wilmslow Financial Services plc (in administration)</i>	Attempt to avoid irrecoverable input tax by transferring exempt business to Gibraltar failed “commercial and economic reality” test	Apr 21 4.2.2
First-Tier Tribunal (TC07996): <i>Borough Council of King's Lynn And West Norfolk (No. 2)</i>	Extra amounts paid into parking meters were taxable as consideration for supply of parking, not gifts	Apr 21 2.1.2
First-Tier Tribunal (TC07999): <i>St George's University Ltd</i>	Place of supply of education was where the university organised the courses – Grenada – not where the education was physically delivered	Apr 21 4.2.3

First-Tier Tribunal (TC08000): <i>Jota Jota Alimentos Global Sl</i>	Spanish company made no supplies in the UK so was entitled to cross-border refund	Apr 21 4.5.1
First-Tier Tribunal (TC08001): <i>Paul Baldwin T/A Baldwin Motor Services</i>	HMRC's decision on registration date was wrong, so late registration penalty was reduced	Apr 21 6.8.3
First-Tier Tribunal (TC08004): <i>Messrs Harrison</i>	HMRC were entitled to refuse trader entry to the Agricultural Flat Rate Scheme	Apr 21 6.2.2
First-Tier Tribunal (TC08006): <i>Imprimatur Capital Holdings Ltd</i>	Holding company was not making supplies to investment holdings for consideration, so minimal input tax allowed	Apr 21 5.1.1
First-Tier Tribunal (TC08011): <i>Martyn Long and Another</i>	Retrospective planning consent after deadline for submission of DIY claim could not satisfy claim conditions	Apr 21 3.4.1
First-Tier Tribunal (TC08012): <i>Tasca Tankers Ltd</i>	HMRC's application to strike out an appeal dismissed; trader's application to adduce further evidence also dismissed	Apr 21 6.8.5
First-Tier Tribunal (TC08014): <i>Robin St John Sellers</i>	Barrister failed to establish reasonable excuse for default surcharge in spite of slow payment of legal aid fees	Apr 21 6.8.2
First-Tier Tribunal (TC08015): <i>Everyday Wholesale Ltd</i>	Case management hearing in missing trader case	Apr 21 6.8.8
First-Tier Tribunal (TC08024): <i>Ryan Flood</i>	Settlement of long-running argument in case where taxpayer appeared not to understand the VAT system	Apr 21 5.8.1
First-Tier Tribunal (TC08026): <i>Knightsbridge Accountants Ltd</i>	Firm of accountants failed in appeal about deductibility of input tax	Apr 21 5.2.3
First-Tier Tribunal (TC08030): <i>Cowdenbeath Taxi Services Ltd</i>	Repayment claim allowed because HMRC had made contradictory decisions	Apr 21 6.4.1
First-Tier Tribunal (TC08032): <i>Happy Customer Ltd t/a Subway</i>	Reinstatement of appeal refused	Jul 21 6.8.4
First-Tier Tribunal (TC08036): <i>The Prudential Assurance Company Ltd</i>	Payments received after a company left a group were still disregarded because the supplier was not a taxable person when the supply was made	Jul 21 6.1.1
First-Tier Tribunal (TC08038): <i>Step by Step (Northern Ireland) Ltd</i>	FTT holds training restaurant in charity to be exempt business, following <i>Colchester Institute Corporation</i> decision	Jul 21 2.3.2
First-Tier Tribunal (TC08041): <i>Lucky Technology Ltd</i>	Disclosure of documents by HMRC and confidentiality considered	Jul 21 6.8.7

First-Tier Tribunal (TC08048): <i>Red Kite Art and Jewels Ltd</i>	Company failed in application for repayment supplement and interest	Jul 21 6.4.1
First-Tier Tribunal (TC08050): <i>Eunoiia Initiatives Ltd</i>	Late appeal against notice to deposit security allowed to proceed: balance of consequences was more serious for appellant	Jul 21 6.8.6
First-Tier Tribunal (TC08053): <i>R K Fuels Ltd</i>	Rent of space for car wash business was “facilities for parking a vehicle” and standard rated	Jul 21 3.1.1
First-Tier Tribunal (TC08055): <i>Royal County Down Golf Club</i>	Claim made in 2015 was not an extension of a 2009 <i>Fleming</i> claim but a new claim, capped at 4 years	Jul 21 6.4.2
First-Tier Tribunal (TC08056): <i>Northumbria Healthcare NHS and another</i>	Hospital car park income was standard rated	Jul 21 3.1.2
First-Tier Tribunal (TC08057): <i>DMC Business Machines plc</i>	Knowledge of risk of fraud was not enough to constitute “means of knowing” – appeal against “ <i>Kittel</i> disallowance” allowed	Jul 21 5.8.2
First-Tier Tribunal (TC08060): <i>Leicester City Council</i>	Claim made in 2018 was based on different facts from the 2009 <i>Fleming</i> claim, and therefore could not be an amendment of it – out of time	Jul 21 6.4.3
First-Tier Tribunal (TC08062): <i>Youli He</i>	Vulnerable appellant who only spoke Mandarin was allowed to bring appeal late	Jul 21 6.8.6
First-Tier Tribunal (TC08064): <i>Shafique Uddin</i>	Incompetence of adviser was not sufficient reason for trader to be allowed to make late appeal	Jul 21 6.8.6
First-Tier Tribunal (TC08068): <i>Oatein Ltd</i>	Incompetence of adviser was not sufficient reason for trader to be allowed to make late appeal	Jul 21 6.8.6
First-Tier Tribunal (TC08070): <i>Pacific Computers Ltd</i>	Long delay since 2006 was not enough reason to summarily allow an appeal	Jul 21 6.8.3
First-Tier Tribunal (TC08071): <i>MovieVentures Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 21 6.8.5
First-Tier Tribunal (TC08076): <i>Endeavour Strategic Developments LLP</i>	Appeal against assessments failed	Jul 21 6.7.2
First-Tier Tribunal (TC08079V): <i>Jupiter Asset Management Group Ltd</i>	Detailed discussion of “open market value” for purposes of Sch.6 para.1 direction	Jul 21 2.12.1
First-Tier Tribunal (TC08083): <i>Albany Fish Bar Ltd and another</i>	Time limits considered, and relationship between VAT charge and penalties based on VAT	Jul 21 6.7.1

First-Tier Tribunal (TC08087): <i>Wm Morrison Supermarkets plc</i>	Cereal bars held to be standard rated as confectionery	Jul 21 2.4.2
First-Tier Tribunal (TC08092): <i>Faye Elizabeth Harrison</i>	Penalty for failure to notify inadequacy of central assessments	Jul 21 6.8.2
First-Tier Tribunal (TC08096): <i>VNS Waste Solutions Ltd</i>	Case management hearing over disclosure of HMRC's documents	Jul 21 5.8.4
First-Tier Tribunal (TC08108): <i>Kingston Maurward College</i>	Grant-funded education was exempt business, but that did not increase recovery under the applicable PESM	Jul 21 5.3.2
First-Tier Tribunal (TC08110): <i>GB Fleet Hire Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 21 6.8.5
First-Tier Tribunal (TC08112): <i>Mr Stephen J Mullens</i>	VAT aspect of larger case: VAT charged on importation of some diamonds by late post-clearance demand	Jul 21 4.3.14
First-Tier Tribunal (TC08115): <i>Westmore Group</i>	Application to make appeal out of time dismissed	Jul 21 6.8.6
First-Tier Tribunal (TC08118): <i>Gooch Technology Ltd</i>	Company failed to convince FTT that it only made sales outside the scope of UK VAT	Jul 21 4.3.12
First-Tier Tribunal (TC08120): <i>Barclays Services Ltd and another</i>	Procedural hearing in dispute about HMRC removing a company from a VAT group	Jul 21 6.1.2
First-Tier Tribunal (TC08122): <i>Caracavi Utility Cables Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 21 6.8.5
First-Tier Tribunal (TC08132): <i>The Door Specialist Ltd</i>	Company was not entitled to deduct input tax on goods that were given away to connected companies for no consideration	Jul 21 5.1.3
First-Tier Tribunal (TC08133): <i>Shaneika Clarke</i>	Penalties for deliberate behaviour confirmed	Jul 21 6.8.2
First-Tier Tribunal (TC08134): <i>Blaenau Bach Farm</i>	Input tax disallowed on expenditure of a company could not later be claimed by a connected partnership – it did not receive the supply	Jul 21 5.2.1
First-Tier Tribunal (TC08135): <i>Turkswood Ltd</i>	Most of assessments in missing trader case upheld, but some transactions found to be outside the scope of UK VAT	Jul 21 5.8.5
First-Tier Tribunal (TC08138): <i>Poundland Ltd</i>	HMRC not entitled to assess “stock adjustment” on switch from one bespoke retail scheme to another	Jul 21 2.6.1
First-Tier Tribunal (TC08140): <i>CMJ (Aberdeen) Ltd</i>	Building warrants and planning consents considered – work did not qualify for zero rating	Jul 21 3.3.1

First-Tier Tribunal (TC08141): <i>Black Cabs Services Ltd</i>	Insurance was separate supply from hire of black cabs and was exempt	Jul 21 2.8.1
First-Tier Tribunal (TC08146): <i>Chohan Management Ltd</i>	Penalties for deliberate behaviour confirmed, and mitigation reduced by the FTT judge	Jul 21 6.8.2
First-Tier Tribunal (TC08147): <i>William Newman</i>	Trader had probably opted to tax but had never notified nor understood what he needed to ask HMRC to do	Jul 21 3.2.2
First-Tier Tribunal (TC08149): <i>Colin Newell</i>	Trader with substantial subsidy income was held to have no non-business activities so no restriction on input tax recovery	Jul 21 5.1.2
First-Tier Tribunal (TC08150): <i>BJ Trading Ltd</i>	FTT judge considered officer's decisions on disallowing input tax and zero-rating to be unreasonable	Jul 21 4.3.1
First-Tier Tribunal (TC08153): <i>Huseyin Acar (trading as Fez Mangal) and another</i>	Partial success in appeal about extrapolation and best judgement	Jul 21 6.7.5
First-Tier Tribunal (TC08167): <i>Dollar Financial UK Ltd</i>	Tribunal could not consider an appeal about retrospective grouping application – not within any of the headings of s.83	Oct 21 6.8.7
First-Tier Tribunal (TC08169): <i>Kong's Restaurant Ltd</i>	Assessments were based on assumptions that were not justified – discharged in full	Oct 21 6.7.1
First-Tier Tribunal (TC08170): <i>Albany Fish Bar Ltd and another</i>	Part of assessment was out of time, but penalty based on PLR was still due in full	Oct 21 6.7.3
First-Tier Tribunal (TC08177): <i>Mohammed Zaman</i>	Discussion of personal liability notice – HMRC had not made out their case	Oct 21 6.8.5
First-Tier Tribunal (TC08178): <i>Southend United Football Club Ltd and others</i>	Decisions to issue security notices was not unreasonable	Oct 21 6.9.15
First-Tier Tribunal (TC08182): <i>FMC (fabrics maintenance contractors) Ltd</i>	Decisions to issue security notices was not unreasonable, although HMRC's processes were flawed	Oct 21 6.9.15
First-Tier Tribunal (TC08184): <i>Ash Signs &amp; Engraving Ltd</i>	Reasonable excuse for surcharge dismissed	Oct 21 6.8.1
First-Tier Tribunal (TC08187): <i>Anne Stewart</i>	Assessments and deliberate penalties confirmed	Oct 21 6.8.2
First-Tier Tribunal (TC08190): <i>The Rank Group plc and another</i>	Physical slots games were similar to online versions that were exempt, so they were also exempt	Oct 21 2.3.4
First-Tier Tribunal (TC08199): <i>Dollar Financial UK Ltd</i>	Procedural hearing in appeal about grouping of US company with UK	Oct 21 6.8.7

	group	
First-Tier Tribunal (TC08206): <i>One Motion Logistics Ltd</i>	Reasonable excuse for surcharge dismissed	Oct 21 6.8.1
First-Tier Tribunal (TC08207): <i>Scanwell Logistics (UK) Ltd</i>	Company did not meet the conditions for Onward Supply Relief	Oct 21 4.3.1
First-Tier Tribunal (TC08208): <i>John Codona's Pleasure Fairs Ltd</i>	Application refused to make a late appeal in gaming machine case	Oct 21 6.8.3
First-Tier Tribunal (TC08210): <i>Laurence Supply Co (Leather Goods) Ltd</i>	Taxpayer's application to debar HMRC from the proceedings was refused	Oct 21 6.8.8
First-Tier Tribunal (TC08212): <i>Infinity Business Systems Ltd</i>	No reason given for late filing of Tribunal appeal: application refused	Oct 21 6.8.3
First-Tier Tribunal (TC08213): <i>Brough East Yorkshire Ltd</i>	Assessment was not raised to "best judgement" because extrapolation was unreasonable: evidence showed it should be lower	Oct 21 6.7.1
First-Tier Tribunal (TC08214): <i>Barclays Services Ltd and another</i>	Costs of procedural hearing in "complex" case followed the result – awarded to HMRC	Oct 21 6.8.6
First-Tier Tribunal (TC08217): <i>Lenity Ltd</i>	Application for costs against HMRC was partially successful	Oct 21 6.8.6
First-Tier Tribunal (TC08222): <i>Timothy Lock</i>	Lack of evidence resulted in disallowance of input tax claims	Oct 21 6.7.2
First-Tier Tribunal (TC08223): <i>Roxanne Webb</i>	Trader was validly assessed on reverse charges on eBay services – time limits ran from end of relevant period, not from transactions	Oct 21 6.7.5
First-Tier Tribunal (TC08229): <i>Ulster Metal Refiners Ltd</i>	Missing trader fraud considered: HMRC failed to establish connection to VAT loss in some deals, but others were accepted and trader "knew"	Oct 21 5.8.2
First-Tier Tribunal (TC08230): <i>Northside Fleet Ltd</i>	HMRC failed to make out case to deny zero-rating on sales of cars, but successfully denied input tax on some purchases	Oct 21 5.8.2
First-Tier Tribunal (TC08232): <i>Richmond Hill Developments (Jersey) Ltd</i>	Rules on substantial reconstruction of listed building considered	Oct 21 3.3.1
First-Tier Tribunal (TC08249): <i>HBOS plc and another</i>	Companies that had failed to claim bad debt relief were not entitled to s.78 interest because the delay was not due to an "official error"	Oct 21 6.4.3
First-Tier Tribunal (TC08250): <i>United Grand Lodge of England</i>	Subscriptions to Freemason organisation did not qualify for exemption	Oct 21 2.3.7

First-Tier Tribunal (TC08251): <i>Bollinway Properties Ltd</i>	Company had assigned right to a repayment so was not entitled to s.79 repayment supplement for delay in offsetting it	Oct 21 6.4.4
First-Tier Tribunal (TC08255): <i>Conservatory Roofing UK Ltd</i>	Application to appeal to the Upper Tribunal refused: no discernible error in FTT decision	Oct 21 6.8.4
First-Tier Tribunal (TC08258): <i>Stuart Hackett</i>	DIY claim considered and refused	Oct 21 3.4.1

## 10 Other material

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



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

## 11 Lectures

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Fiscal Neutrality	2.3.4	Oct 21
Covid-19 Testing	2.3.5	Oct 21
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## **2.11 Charities**

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Two Parking Cases	3.1.1 – 2	Jul 21

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DIY Claim	3.4.1	Apr 21

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International Supplies of Goods	4.3	Jul 21
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EU Round-Up	4.4	Jul 21
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Leaving a VAT Group	6.1.1	Jul 21

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