

VAT UPDATE 2022

INDEX

Quarterly updates
April, July and October 2022

VAT Update October 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.

INTRODUCTION	1
INDEX BY SOURCE	1
1 HMRC’s publications of their views.....	1
2 Statute and other Parliamentary material	1
3 Other UK official material	7
4 Case law: Court of Justice of the European Union	7
5 Other European material.....	8
6 Case law: House of Lords/Supreme Court.....	11
7 Case law: Court of Appeal/Court of Session	11
8 Case law: High Court/Upper Tribunal	11
9 Case law: VAT Tribunal/First Tier Tribunal	13
10 Other material	16
11. Lectures	16

INDEX BY SOURCE

1 HMRC’s publications of their views

<i>CC/FS69</i>	HMRC information about MTD for VAT penalties	Jul 22 6.6.2
<i>Revenue & Customs Brief 1/2022</i>	Brief announces review of policy on input tax on charging electric cars	Apr 22 5.4.1
<i>Revenue & Customs Brief 2/2022</i>	HMRC announce revised policy on compensation and cancellation payments to take effect 1 April 2022	Apr 22 2.1.2
<i>Revenue & Customs Brief 3/2022</i>	Changes to FRS traders’ accounting for import VAT from 1 June 2022	Apr 22 4.3.5
<i>Revenue & Customs Brief 4/2022</i>	HMRC state that direct claims under <i>San Giorgio</i> principle no longer available after Brexit	Apr 22 6.4.3
<i>Revenue & Customs Brief 5/2022</i>	HMRC publish what traders should do while waiting for group registration applications to be processed	Apr 22 6.1.3
<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
<i>Revenue & Customs Brief 8/2022</i>	Comment on policy in relation to multiple DIY claims	Jul 22 3.4.1

<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
<i>Revenue & Customs Brief 10/2022</i>	New approach to Business/Non-business based on <i>Wakefield College</i> , not <i>Lord Fisher</i>	Jul 22 2.1.1
<i>Notice 700</i>	Guidance on applications for non-standard return periods	Jul 22 6.3.2
<i>Notice 700/1</i>	Two changes regarding women's sanitary products and when to expect a VAT registration number	Oct 22 6.2.5
<i>Notice 700/2</i>	Guidance on transactions involving Northern Ireland	Jul 22 4.3.1
<i>Notice 700/12</i>	Includes more goods and services where reverse charge applies and the VAT return boxes that need to be completed	Oct 22 2.12.1
<i>Notice 700/17</i>	Funded pension schemes - Section 6 "Insolvent companies" has been added and reads:	Oct 22 7.8.6
<i>Notice 700/24</i>	Guidance on transactions where there is no extra charge for delivery - the full sales price accounts for VAT	Oct 22. 2.8.2
<i>Notice 700/56</i>	A number of sections have been updated to give information on set-off and preferential debt and new information on credit notes	Oct 22 6.9.1
<i>Notice 700/64</i>	Update on treatment of termination charges for car leases	Jul 22 2.12.2
<i>Notice 701/1</i>	Business test has been updated to include new information about the two-stage test	Oct 22 2.11.2
<i>Notice 701/14</i>	End of temporary reduced rates for food products	Oct 22 2.5.2
<i>Notice 701/19</i>	Reverse charge for wholesale gas and electricity and construction services and more detail about hydrogen gas	Oct 22 2.13.3
<i>Notice 701/20</i>	End of temporary reduced rates for caravans and houseboats	Oct 22 2.5.2
<i>Notice 701/57</i>	Updated Notice to confirm that benefit of concessions cannot be claimed retrospectively	Apr 22 2.9.1
<i>Notice 701/58</i>	Updated guidance on zero rating advertising supplied to charities	Oct 22 2.11.3
<i>Notice 709/1</i>	End of temporary reduced rates for	Oct 22 2.5.2

	catering and takeaway food	
<i>Notice 709/3</i>	End of temporary reduced rates for hotels and holiday accommodation	Oct 22 2.5.2
<i>Notice 735</i>	Guidance updated for removal of requirement to file reverse charge sales lists	Jul 22 6.6.1
<i>Notice 741A</i>	Information about VAT reverse charge for construction services	Oct 22 2.12.2
<i>Notice 744A</i>	Guidance on transactions involving Northern Ireland	Jul 22 4.3.1
<i>PE23500</i>	<i>VAT Partial Exemption Manual</i> updated for impact of Brexit	Jul 22 5.3.3
<i>PE68100–PE68400</i>	<i>VAT Partial Exemption Guidance Manual</i> updated on moving goods between NI and rest of UK	Apr 22 5.3.1
<i>FRS3300</i>	Guidance on requests for retrospective use of Flat Rate Scheme	Jul 22 6.3.3
<i>MP3150</i>	Updated guidance on supplies of electricity to property developers while a site is being developed into housing	Jul 22 3.3.1
<i>VATEDU36900</i>	Change to VAT treatment of charities supplying nursery and crèche facilities	Oct 22 2.11.1
<i>VATDREG15000</i>	Examples of deregistration and reregistration calculations	Jul 22 6.2.1
<i>VATGPB8876</i>	<i>Government And Public Bodies Manual</i> clarifies when weddings may be subject to VAT	Apr 22 2.12.4
<i>VGROUPS01350</i>	Guidance on calculating intra-group reverse charge updated	Oct 22 2.12.3
<i>VATHLT2011</i>	Manual updated on ultrasound scanning services	Apr 22 2.3.4
<i>VATHLT2360</i>	Updated guidance on nursing agency concession	Jul 22 2.3.7
<i>VATPOSS01350</i>	<i>Place of Supply of Services Manual</i> updated definition of supply to relevant business person	Apr 22 4.2.2
<i>VATPOSS14700</i>	Manual updates on consequences of Non-Established Taxable Person supplying services to UK customers	Jul 22 6.2.1
<i>VATREG18150</i>	Examples of deregistration and reregistration calculations	Jul 22 6.2.1
<i>VATREG21300</i>	Possibility of extending 4-year limit for retrospective voluntary registration	Jul 22 6.2.1

<i>VATREG26050</i>	Update to the guidance on failure to notify liability for registration	Oct 22 6.2.4
<i>VATREG29550</i>	Example of registration calculations on TOGC	Jul 22 6.2.1
<i>VATREVCHG31000</i>	Guidance updated for removal of requirement to file reverse charge sales lists	Jul 22 6.6.1
<i>VATREVCHG32000</i>	Guidance updated for removal of requirement to file reverse charge sales lists	Jul 22 6.6.1
<i>VATSC06530</i>	VAT treatment of types of agreement specific to the oil industry	Oct 22 2.1.2
<i>VATSC05910</i>	Manual updated for new policy on compensation and cancellation payments	Apr 22 2.1.2
<i>VATSC05920</i>	Manual updated for new policy on compensation and cancellation payments	Apr 22 2.1.2
<i>VATSC05930</i>	Manual updated for new policy on compensation and cancellation payments	Apr 22 2.1.2
<i>VBNB15000</i>	<i>VAT Business/Non-business Manual</i> updated for new approach	Jul 22 2.1.1
<i>VBNB20100</i>	<i>VAT Business/Non-business Manual</i> updated for new approach	Jul 22 2.1.1
<i>VBNB30200</i>	<i>VAT Business/Non-business Manual</i> updated for new approach	Jul 22 2.1.1
<i>VBNB30400</i>	<i>VAT Business/Non-business Manual</i> updated for new approach	Jul 22 2.1.1
<i>VBNB30500</i>	<i>VAT Business/Non-business Manual</i> updated for new approach	Jul 22 2.1.1
<i>VCONST02600</i>	Guidance on treating “snagging” as part of original construction	Jul 22 3.4.2
<i>VCONST02750</i>	<i>VAT Construction Manual</i> updated on scaffolding services	Apr 22 3.3.1
<i>VCONST14010</i>	Updated guidance on meaning of “building”	Jul 22 3.3.2
<i>VEXP20300</i>	Updated <i>VAT Exports Manual</i> to clarify the description of “indirect exports”	Jul 22 4.3.4
<i>VFOOD3550</i>	Update to <i>Food Manual</i> on plant growing kits	Apr 22 2.4.2
<i>VIT12200</i>	<i>VAT Input Tax Manual</i> updated on paperwork for supplies for no	Apr 22 5.8.3

	consideration	
VIT12500	VAT <i>Input Tax Manual</i> updated to remove references to acquisitions	Apr 22 5.8.3
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	Problems with import statements discussed	Jul 22 4.3.3

vat#access		
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
https://www.gov.uk/government/publications/vat-revoking-an-option-to-tax-within-6-month-cooling-off-period-vat1614c	Revoking an option to tax within the first 6 months	Oct 22 3.2.1
https://www.gov.uk/government/publications/vat-new-buildings-exclusion-from-an-option-to-tax-vat1614f	Excluding a new building from an option to tax	Oct 22 3.2.2
https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service	Transitioning to the Customs Declaration Service	Oct 22 4.3.2
https://www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat	Updated guidance on import VAT accounting	Oct 22 4.3.3
https://www.gov.uk/guidance/how-to-apply-for-a-repayment-of-import-duty-and-vat-if-youve-overpaid-c285	Updated guidance confirming VAT-registered importers must make any adjustment through their VAT return	Oct 22 4.3.4
https://www.gov.uk/guidance/nhs-bodies-partial-exemption-framework	Updated edition of the VAT partial exemption framework for NHS bodies	Oct 22 5.3.1
https://www.gov.uk/government/publications/the-growth-plan-2022-	VAT-free shopping scheme to be (re)-introduced	Oct 22 5.8.5

<i>documents</i>		
https://www.gov.uk/government/publications/agent-update-issue-100/issue-100-of-agent-update#g-form	The default option for reporting errors in a VAT return will be via the new online “G-form”.	Oct 22 6.2.3
https://www.gov.uk/government/news/museums-and-galleries-urged-to-sign-up-for-vat-refund-to-support-free-entry-for-the-public	Museums and galleries encouraged to apply for the VAT refund scheme for	Oct 22 6.4.2

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://www.gov.uk/government/news/the-retained-eu-law-revocation-and-reform-bill-2022	The Retained EU Law (Revocation and Reform) Bill introduced to Parliament	Oct 22 6.9.3
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 Parliament	Jul 22 4.3.2
<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	Changes to late payment interest rates	Apr 22 6.3.1

<i>interest-rates</i>		
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 za prihodite</i>	Liability of directors who appear to have extracted funds from company so it could not pay VAT	Jul 22 4.4.8
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</i>	Application of financial exemption to unusual financing arrangement considered	Jul 22 2.3.1

<i>reprezentowany przez O S.A</i>		
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
<i>CJEU(A-G) C-378/21) P GmbH</i>	Recovery of VAT on admission fees	Oct 22 6.4.3
CJEU (A-G) (Case C-56/21): <i>UAB "ARVI" 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-695/20)	Establishing the identity electronic service supplier	Oct 22 2.1.3
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-98/21): <i>Finanzamt R v W-GmbH</i>		Oct 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 Regională a Finanțelor Publice București - Serviciul Soluționare Contestații 1</i>	Romanian optional reverse charge mechanism considered	Jul 22 4.4.9
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
<i>CJEU (Case C-194/21):</i>	Lost right to input tax recovery as out of a time	Oct 22 5.8.3

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-227/21) HA.EN	Compulsory purchase of land and abuse of rights	Oct 22 3.4.2
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-267/21) Uniga Asigurări SA	Place of supply for insurance claim handling services	Oct 22 2.12.4
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 ‘ARVI’ 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 Education SRL v Direcția Generală</i>	Conditions for education exemption considered, in particular requirement	Jul 22 2.3.4

<i>Regională a Finanțelor Publice Cluj-Napoca, Administrația Județeană a Finanțelor Publice Cluj</i>	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 Appeal: <i>Tower Bridge GP Limited</i>	Input tax could not be reclaimed without valid invoices	Oct 22 5.8.1
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

Court of session Inner House: <i>Ventgrove Ltd v Kuehne+Nagel Ltd</i> [2022] CSIH 40	Break payment was subject to VAT and landlord did not have a legitimate expectation that HMRC would not seek to impose the VAT charge	Oct 22 3.5.1
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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>HMRC v Mid-Ulster District Council</i>	Local government authorities and significant distortions of competition	Oct 22 2.1.1
Upper Tribunal: <i>Conservatory Roofing UK Ltd v HMRC</i>	Conservatory roofing as energy saving. Materials. Referred back to the First Tier Tribunal	Oct 22 2.5.1
Upper Tribunal: <i>HMRC v Netbusters (UK) Limited</i>	Hiring of sports pitches a single supply of land	Oct 22 3.1.1
Upper Tribunal: <i>Northside Fleet v HMRC</i>	'only reasonable explanation test'. had been applied correctly	Oct 22 5.8.4
Upper Tribunal: <i>Paul Ellis (1) North Yorkshire Properties Limited (2) v HMRC</i>	Appeal against disclosure declaration allowed in part	Oct 22 6.9.2
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</i>	Preliminary issues concerning group	Apr 22 6.1.1

<i>Data Processing (Guangdong) Ltd and others v HMRC</i>	registration eligibility mainly decided in favour of HMRC	
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 Ltd</i>	Application to appeal out of time allowed	Apr 22 6.8.4
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;	Apr 22 5.8.2

	claiming input tax was dishonest	
First-Tier Tribunal (TC08431): <i>Atlas Garages (Morpeth) 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 policyholders' cars	Jul 22 2.8.1
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 (TC08534): <i>Bletchingley Church House Charity</i>	Input tax recovery on village hall	Oct 22 3.4.1
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
First-Tier Tribunal (TC08523): <i>Maron Plant Limited v HMRC</i>	Insufficient evidence that export could be zero-rated	Oct 22 4.3.1
First-Tier Tribunal (TC08526): <i>NorthChurch Homes Ltd v HMRC</i>	Substantial redevelopment works to a dwelling	Oct 22 3.1.1
First-Tier Tribunal (TC08532): <i>Hawksmoor Construction Ltd</i>	No reasonable excuse for late payment	Oct 22 6.3.1
First-Tier Tribunal (TC08546): <i>Lynon Exports (Alsager) Ltd</i>	HMRC did not prove customer was fraudulent - input tax claim allowed	Oct 22 5.8.2
First-Tier Tribunal (TC08547) <i>The Towards Zero Foundation</i>	Free safety testing integral part of a business activity	Oct 22 5.6.1
First-Tier Tribunal (TC08552): <i>SNM Pipelines Ltd</i>	Late appeal allowed due to undue hardship	Oct 22 6.8.3
First-Tier Tribunal (TC08553): <i>Peppermint Foods Limited</i>	Subway foods – best judgement assessments valid	Oct 22 2.6.1
First-Tier Tribunal (TC08554): <i>SilverDoor Ltd</i>	Card handling fee additional consideration	Oct 22 2.3.1
First-Tier Tribunal (TC08557): <i>Spectrum Community Health CIC</i>	Primary healthcare a single exempt supply	Oct 22 2.8.1
First-Tier Tribunal (TC08559): <i>London School of Accountancy and Management Limited</i>	Credit notes issued but refunds never paid	Oct 22 6.4.1
First-Tier Tribunal (TC08569): <i>Mr P Oag</i>	Strike out of taxpayer's assessment where no returns filed	Oct 22 6.8.1
First-Tier Tribunal (TC08573): <i>Star Services Oxford Limited</i>	With no valid invoices, input tax denied	Oct 22 5.2.1
First-Tier Tribunal (TC08574): <i>E-Zec Medical Transport Services Ltd</i>	Zero rated private ambulance services	Oct 22 2.4.1
First-Tier Tribunal (TC08577): <i>Nottingham Forest</i>	Assessment contested on the grounds of being time-barred	Oct 22 6.7.1
First-Tier Tribunal (TC08588): <i>Majid and Miah Properties v HMRC</i>	Incorrectly addressed invoices denied input tax recovery	Oct 22 3.4.3
First-Tier Tribunal (TC08591): <i>Emerchantpay Limited</i>	Payment services between members of corporate group	Oct 22 2.3.2

First-Tier Tribunal (TC08592): <i>BMW Shipping Agents Limited v HMRC</i>	Freight forwarder liable for import VAT where customs declarations made in its own name	Oct 22 4.3.5
First-Tier Tribunal (TC08605) <i>Innovative Bites Ltd</i>	Large marshmallows not confectionery	Oct 22 2.4.2
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
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
https://www.tax.org.uk/ref891	Response to the HMRC consultation on modernising tax debt collection	Apr 22 6.3.2
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/vat-registration-changes-from-1-august	New VAT registration service to speed up the registration process	Oct 22 6.2.1
https://www.tax.org.uk/hmrc-stakeholder-digest-17-august-2022	From 1 November 2022 businesses must keep VAT records and file returns using MTD software	Oct 22 6.2.2
https://www.tax.org.uk/hmrc-stakeholder-digest-1-september-2022	Change to penalties and interest charges	Oct 22 6.8.2
https://www.icaew.com/insights/tax-news/2022/jul-2022	Second-hand vehicle export refund scheme delay	Oct 22 2.10.1
https://ciotmktgprodeun.azureedge.net/hmrc-are-changing-the-way-they-carry-out-vat-assessments-for-overseas-online-marketplace-traders-who-submit-inaccurate-returns	VAT assessments relating to overseas online marketplace traders	Oct 22 6.8.1
<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

11 Lectures

2.1 Scope of VAT

Parking Penalties	2.1.1	Apr 22
Cancellation Charges	2.1.2/3, 3.1.4	Apr 22
Business or Non-Business	2.1.1 – 2	Jul 22
Establishing Identity of Electronic Service Supplier	2.1.3	Oct 22

2.2 Disbursements

2.3 Exemptions

Exemptions	2.3.1 - 3	Apr 22
Finance and Insurance	2.3.1 – 3	Jul 22
Card Handling Fee Additional Consideration	2.3.1	Oct 22
Payment Services with Corporate Group	2.3.2	Oct 22
Other Exemptions	2.3.4 – 6	Jul 22

2.4 Zero-rating

Extension of Zero Rate	2.4.1	Apr 22
Food	2.4.1	Jul 22
Private Ambulance Service	2.4.1	Oct 22
Mega Marshmallows Not Confectionery	2.4.2	Oct 22

2.5 Lower rating

Conservatory Roofing	2.5.1	Oct 22
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2.6 Computational matters

Lennartz Mechanism	2.6.1	Apr 22
Subway Franchises – Best judgement	2.6.1	Oct 22

2.7 Discounts, rebates and gifts

2.8 Compound and multiple supplies

Goods with a Service	2.8.1	Jul 22
Primary Healthcare	2.8.1	Oct 22

2.9 Agency

Extra-Statutory Concession	2.9.1	Apr 22
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2.10 Second-hand schemes

2.11 Charities

The New Business Test	2.11.1	Oct 22
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2.12 Other supply problems

Vouchers	2.12.1 - 2	Apr 22
Distortion of Competition	2.12.3	Apr 22
Vouchers	2.12.1	Jul 22
Termination of a Car Lease	2.12.2	Jul 22

2.13 Other supply problems

Invoicing a Non-Resident Landlord	2.13.1	Oct 22
Influencers and Barter Transactions	2.13.1	Oct 22

3.1 Exemption for land

Land Supplies	3.1.1 - 3	Apr 22
Hiring Sports Pitches	3.1.1	Oct 22

3.2 Option to tax

TOGC Plan Fails	3.2.1	Jul 22
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3.3 Developers and Builders

Substantial Redevelopment	3.3.1	Oct 22
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3.4 Input tax claims on land

DIY Claims and Snagging	3.4.1 – 2	Jul 22
Restoration of Village Hall	3.4.1	Oct

3.5 Other land problems

Break Fee on Lease	3.5.1	Oct 22
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4.2 International services

Place of Supply Dispute	4.2.1	Apr 22
Place of Supply Manual	4.2.2	Apr 22
More Fixed Establishment Arguments	4.2.1 – 2	Jul 22

4.3 International goods

Postponed Accounting	4.3.5	Apr 22
Northern Ireland	4.3.1	Jul 22
Importing Under the CDS	4.3.2	Oct

4.4 European rules

Guarantee Work and POS	4.4.4	Apr 22
CJEU Round-Up	4.4.1 – 8	Jul 22

4.5 Cross-border Refund claims

5.1 Economic activity

Holding Company Plan Fails	5.1.1	Apr 22
Contribution in Kind	5.1.1	Oct 22

5.2 Who receives the supply?

Indirect Mail	5.2.1	Apr 22
No Valid Invoice	5.2.1	Oct 22

5.3 Partial exemption

Partial Exemption	5.3.1 – 2	Jul 22
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5.4 Cars

Charging Electric Cars	5.4.1	Apr 22
Car Claim Denied	5.4.1	Jul 22

5.6 Non-business use of supplies

Free Safety Testing	5.6.1	Oct 22
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5.7 Bad debt relief

Bad Debt Relief	5.7.1	Apr 22
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5.8 Other input tax problems

Missing Traders	5.8.1 - 2	Apr 22
Transactions Connected to Fraud	5.8.1	Oct 22

6.1 Group registration

Group Registration Problems	6.1.1 - 3	Apr 22
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6.2 Other registration issues

Registration Manual Updates	6.2.1	Jul 22
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6.3 Returns and payments

Non-Standard Return Periods	6.3.2	Jul 22
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6.4 Repayment claims

Claims Without an Invoice	6.4.1 - 2	Apr 22
End Customer Claims	6.4.3	Apr 22
Reclaims	6.4.1 – 4	Jul 22
Credit Notes Never Repaid	6.4.1	Oct 22

6.5 Timing issues

Cash Accounting and Deduction	6.5.1	Apr 22
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6.6 Records

MTD Reminder	6.6.1	Apr 22
Domestic Reverse Charge Sales Lists	6.6.1	Jul 22
MTD Penalties	6.6.2	Jul 22

6.7 Assessments

Assessment Quashed	6.7.1	Apr 22
Best Judgement Assessments	6.7.1 – 2	Jul 22
Time-Barred	6.7.1	Oct 22
Overseas Online Marketplace Traders	6.7.2	Oct 22

6.8 Penalties and appeals

Penalty Reform	6.8.1	Apr 22
Penalties	6.8.2	Apr 22
Late Appeals	6.8.4	Apr 22
Strike-out	6.8.5	Apr 22
Tribunal Procedures	6.8.1	Jul 22
New Penalties – Guidance	6.8.2	Jul 22
Points on Appeals	6.8.3 – 5	Jul 22
Changes to Penalties and Interest	6.8.2	Oct 22

6.9 Other administration