

VAT UPDATE 2023/24

INDEX

**Covering quarterly updates
April, July and October 2023**

VAT Update October 2023 Index

INTRODUCTION

This index arranges the material in the update according to type of source (ECJ 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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1 HMRC’s publications of their views

<i>CH140295</i>	HMRC announce end of “commercial restitution” policy on interest	Apr 23 6.3.2
<i>Notice 700/2</i>	Updated Notice <i>Group and divisional registration</i>	Apr 23 6.1.2
<i>Notice 701/1</i>	Notice updated in relation to considering business/non-business tests before issuing ZR certificates	Oct 23 2.11.1
<i>Notice 701/15</i>	Updated Notice <i>Animals and animal food</i>	Apr 23 2.4.4
<i>Notice 701/36</i>	Notice updated in relation to the definition of insurance transactions	Oct 23 2.3.2
<i>Notice 701/57</i>	Update of Notice concerning extension of healthcare exemption to pharmacists supervising staff	Jul 23 2.3.
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<i>Notice 708/6</i>	Updated Notice <i>Energy-saving materials and heating equipment t</i>	Apr 23 2.4.5
<i>Notice 708/6</i>	Updated Notice on installation of	Jul 23 2.4.

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<i>Notice 709/5</i>	UK rules on wholesale supplies of travel services	Jul 23 2.9.1
<i>Revenue & Customs Brief 2/2023</i>	R&C Brief discusses apportionment of consideration on mixed supplies for single payment	Apr 23 2.6.1
<i>Revenue & Customs Brief 3/2023</i>	HMRC accept that local authority leisure services can be treated as outside the scope of VAT	Apr 23 2.1.2
<i>Revenue & Customs Brief 05/2023</i>	Brief explaining extension of healthcare exemption to pharmacists supervising staff	Jul 23 2.3.
<i>Revenue & Customs Brief 06/2023</i>	Brief about outstanding claims on zero-rating of digital products following Supreme Court decision in <i>News Corp</i>	Jul 23 2.4.
<i>CH192440, CH193500</i>	Guidance on HMRC's discretion in new penalty system for late filing and payment	Oct 23 6.8.1
<i>CH193340, CH193080</i>	Clarification of points about late payment penalties	Oct 23 6.8.1
<i>PE79000 to PE79400</i>	HMRC manual on "main risks" in private equity sector	Oct 23 5.3.2
<i>VAEC1341</i>	Updated guidance on 12 month time limit for assessments	Apr 23 6.7.1
<i>VATGPB4300</i>	New bodies added to s.33 VATA 1994	Apr 23 5.8.3
<i>VATHLT2015</i>	Manual updated on the liability of Covid-19 testing services	Oct 23 2.3.9
<i>VATINS2500</i>	Manual updated in relation to the regulation of insurance transactions	Oct 23 2.3.3
<i>VATREG17200</i>	Manual on VAT Registration clarifies status of subpostmasters	Apr 23 6.2.2
<i>VATSC03370</i>	HMRC guidance on input tax and output tax in relation to private use of assets	Oct 23 2.12.1
<i>VATVAL03700, VATVAL03800, VATVAL03900, VATVAL04000, VATVAL04100 and VATVAL04200</i>	Amendments to HMRC manuals in relation to apportionment of consideration on mixed supplies for single payment	Apr 23 2.6.1
<i>VBNB30400</i>	Manual updated on tests to determine whether a single entity has more than one separate activity	Oct 23 2.1.3
<i>VBNB47200 – VBNB47240</i>	Updated manual on movement of own	Oct 23 4.3.3

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<i>VENSAV2080 and VENSAV3035</i>	New pages in Manual VAT energy saving materials and grant-funded heating supplies	Apr 23 2.4.5
<i>VIT63100</i>	Manual comments about <i>Zipvit</i> case	Oct 23 5.8.3
<i>VRM9300</i>	VAT Refunds Manual updated to reflect Supreme Court decision in NHS Lothian	Apr 23 6.4.4
https://www.gov.uk/government/consultations/draft-regulations-vat-provisions-for-drink-deposit-return-schemes	Consultation for draft VAT regulations for drink deposit return scheme	Jul 23 2.4.
www.gov.uk/difficulties-paying-hmrc/pay-in-instalments	Online tool for traders to apply for Time to Pay on debts up to £20,000	Jul 23 6.3.2
www.gov.uk/government/news/specialised-committee-on-the-implementation-of-the-windsor-framework-joint-statement-23-june-2023	Statement on the implementation of the Windsor Framework	Jul 23 4.3.1
www.gov.uk/government/publications/dispute-resolution-governance-board-remits/tax-disputes-resolution-board-remit	Guidance on HMRC approach to resolving tax disputes	Oct 23 6.8.7
www.gov.uk/government/publications/dispute-resolution-governance-board-remits/customer-compliance-group-disputes-resolution-board-remit	Guidance on HMRC approach to resolving tax disputes	Oct 23 6.8.7
www.gov.uk/government/publications/em-on-eu-regulation-2822011-com2022704	UK explains effect in UK of EU proposals in VAT in the Digital Age	Apr 23 4.4.1
www.gov.uk/government/publications/gfc2-2023-guidelines-for-compliance-vat-apportionment-of-consideration	Guideline for compliance discusses apportionment of consideration on mixed supplies for single payment	Apr 23 2.6.1
www.gov.uk/government/publications/notice-in-accordance-with-paragraph-82-of-schedule-9zd-to-the-value-added-tax-act-1994	Notice about notification of changes to One Stop Shop registration details	Oct 23 4.3.2
www.gov.uk/government/publications/notice-made-under-the-value-added-tax-margin-schemes-and-removal-or-export-of-goods-vat-related-payments-order-2023	Notice detailing rules for new second-hand car refund scheme in Northern Ireland	Jul 23 2.10.2
www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates#current-late-payment	Update on interest rates	Oct 23 6.3.3

<i>and-repayment-interest-rates</i>		
<i>www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates#current-late-payment-and-repayment-interest-rates</i>	Increases in interest rates following increases in Bank of England rates	Jul 23 6.3.1
<i>www.gov.uk/government/publications/resolving-tax-disputes/code-of-governance-for-resolving-tax-disputes</i>	Guidance on HMRC approach to resolving tax disputes	Oct 23 6.8.7
<i>www.gov.uk/government/publications/the-windsor-framework-sector-explainer</i>	Explainer for the main provisions and effect of Windsor Framework	Apr 23 4.3.3
<i>www.gov.uk/government/publications/treasury-minutes-march-2023</i>	Response to Public Accounts Committee's report on HMRC's performance in 2021-22	Apr 23 6.9.1
<i>www.gov.uk/government/publications/vat-penalties-and-vat-interest-charges-communications-resources</i>	HMRC resources to explain new penalties and interest	Apr 23 6.3.1
<i>www.gov.uk/guidance/appoint-someone-to-deal-with-vat-related-payments-using-the-second-hand-motor-vehicle-payment-scheme</i>	Guidance for new second-hand car refund scheme in Northern Ireland	Jul 23 2.10.2
<i>www.gov.uk/guidance/change-your-vat-registration-details</i>	Online tool for traders to amend registration details	Jul 23 6.2.1
<i>www.gov.uk/guidance/charging-vat-on-goods-sold-direct-to-customers-in-the-uk</i>	New guidance for online marketplaces	Apr 23 4.3.6
<i>www.gov.uk/guidance/charging-vat-when-goods-are-sold-if-youre-an-online-marketplace-operator?</i>	New guidance for online marketplaces	Apr 23 4.3.6
<i>www.gov.uk/guidance/charging-vat-when-using-an-online-marketplace-to-sell-goods-to-customers-in-the-uk</i>	New guidance for online marketplaces	Apr 23 4.3.6
<i>www.gov.uk/guidance/check-if-you-need-to-report-errors-in-your-vat-return</i>	Online tool for traders to decide if they need to submit a separate error notification or adjust through return	Jul 23 6.6.1
<i>www.gov.uk/guidance/check-which-motor-vehicles-are-eligible-for-the-second-hand-motor-vehicle-payment-scheme</i>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<i>www.gov.uk/guidance/check-which-records-to-keep-for-second-hand-vehicles-you-move-to-northern-ireland-for-resale</i>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<i>www.gov.uk/guidance/check-which-</i>	Guidance for new second-hand car	Apr 23 2.10.2

<i>records-to-keep-for-second-hand-vehicles-you-export-to-the-eu-for-resale</i>	scheme in Northern Ireland	
<i>www.gov.uk/guidance/claim-a-vat-related-payment-if-you-buy-second-hand-motor-vehicles-in-great-britain-and-move-them-to-northern-ireland-for-resale</i>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<i>www.gov.uk/guidance/claim-a-vat-related-payment-if-you-buy-second-hand-motor-vehicles-in-great-britain-and-export-them-to-the-eu-for-resale</i>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<i>www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat</i>	New guidance on VAT returns for importers	Apr 23 4.3.5
<i>www.gov.uk/guidance/get-your-postponed-import-vat-statement</i>	New guidance on VAT returns for importers	Apr 23 4.3.5
<i>www.gov.uk/guidance/how-late-payment-penalties-work-if-you-pay-vat-late</i>	Guidance on operation of new penalty and interest system	Apr 23 6.8.1
<i>www.gov.uk/guidance/how-late-payment-penalties-work-if-you-pay-vat-late</i>	New late payment penalties will not apply if TTP is applied for within 15 days after due date	Jul 23 6.3.2
<i>www.gov.uk/guidance/how-to-claim-a-vat-related-payment-using-the-second-hand-motor-vehicle-payment-scheme-if-you-do-not-have-a-business-establishment-in-the-uk</i>	Guidance for new second-hand car refund scheme in Northern Ireland	Jul 23 2.10.2
<i>www.gov.uk/guidance/how-to-work-out-the-value-of-a-vehicle-for-the-second-hand-motor-vehicle-payment-scheme</i>	Guidance for new second-hand car scheme in Northern Ireland	Apr 23 2.10.2
<i>www.gov.uk/guidance/insurance-sector-partial-exemption-framework</i>	Partial exemption guidance for insurance sector	Apr 23 5.3.2
<i>www.gov.uk/guidance/late-payment-interest-if-you-do-not-pay-vat-or-penalties-on-time</i>	HMRC guidance on situations in which taxpayer can object to interest charge	Oct 23 6.3.2
<i>www.gov.uk/guidance/late-payment-interest-if-you-do-not-pay-vat-or-penalties-on-time</i>	Guidance on operation of new penalty and interest system	Apr 23 6.8.1
<i>www.gov.uk/guidance/making-tax-digital-for-vat-as-an-agent-step-by-step</i>	Updated guidance for agents on MTDfV	Apr 23 6.6.1
<i>www.gov.uk/guidance/penalty-points-and-penalties-if-you-submit-your-vat-return-late</i>	Guidance on operation of new penalty and interest system	Apr 23 6.8.1
<i>www.gov.uk/guidance/remove-</i>	Guidance on operation of new penalty	Apr 23 6.8.1

penalty-points-youve-received-after-submitting-your-vat-return-late	and interest system	
www.gov.uk/guidance/repayment-interest-on-vat-credits-or-overpayments	Guidance on operation of new penalty and interest system	Apr 23 6.8.1
www.gov.uk/guidance/vat-road-fuel-scale-charges-from-1-may-2023-to-30-april-2024	Annual update of car fuel scale rates	Jul 23 2.12.2
www.gov.uk/hmrc-internal-manuals/litigation-and-settlement-strategy	New Litigation and Settlement Strategy Manual	Apr 23 6.9.4
www.gov.uk/hmrc-internal-manuals/vat-refunds-manual/vrm7000	HMRC guidance on offset of input tax and output tax arising from the same error – Birmingham Hippodrome case	Jul 23 6.4.1

2 Statute and other Parliamentary material

assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1138989/The_Windsor_Framework_a_new_way_forward.pdf	Explainer for the main provisions and effect of Windsor Framework	Apr 23 4.3.3
<i>SI 2023/19</i>	New bodies added to s.33 VATA 1994	Apr 23 5.8.3
<i>SI 2023/376</i>	Zero-rating of installation of energy saving materials extended to Northern Ireland	Apr 23 2.4.7
<i>SI 2023/388</i>	Exemption for medical services extended to supervision by pharmacists	Apr 23 2.3.4
<i>SI 2023/64</i>	Changes to excise rules in NI	Apr 23 4.3.4
<i>SI 2023/68</i>	Regulations for new second-hand car scheme in Northern Ireland	Apr 23 2.10.3
<i>SI 2023/68</i>	Rules for new second-hand car refund scheme in Northern Ireland	Jul 23 2.10.2
<i>SI 2023/69</i>	Regulations for new second-hand car scheme in Northern Ireland	Apr 23 2.10.3
<i>SI 2023/473</i>	Amendments to notifiable avoidance arrangements	Jul 23 6.9.1
<i>SI 2023/1006</i>	Temporary zero-rate applied to prescriptions under patient group directions	Oct 23 2.4.1
https://bills.parliament.uk/bills/3418	Private member's bill aims to exempt sunscreen	Apr 23 6.9.8
https://bills.parliament.uk/bills/3435	Finance (No. 2) Bill 2023 published	Apr 23 6.9.2

www.nao.org.uk/reports/progress-with-making-tax-digital/	NAO report on HMRC progress on Making Tax Digital	Jul 23 6.6.2
www.gov.uk/government/consultations/draft-regulations-vat-provisions-for-drink-deposit-return-schemes	Consultation on operation of drink deposit return scheme	Apr 23 2.6.2
www.gov.uk/government/consultations/vat-energy-saving-materials-relief-improving-energy-efficiency-and-reducing-carbon-emissions/call-for-evidence-vat-energy-saving-materials-relief-improving-energy-efficiency-and-reducing-carbon-emissions	Call for evidence in relation to the VAT reliefs for installation of energy-saving materials	Apr 23 2.4.6
www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates#current-late-payment-and-repayment-interest-rates	Changes to rates of interest charged and paid by HMRC	Apr 23 6.3.3
www.gov.uk/government/publications/spring-budget-2023-Red-Book-4.77	Government is considering results of consultation on VAT treatment of fund management	Apr 23 2.3.2
https://publications.parliament.uk/pa/bills/cbill/58-03/0276/220276v2.pdf	Statutory proposals for drink deposit return scheme	Jul 23 2.6.1
https://publications.parliament.uk/pa/cm5803/cmselect/cmeuleg/119-xviii/report.html#heading-3	European Scrutiny Committee report to MPs	Jul 23 4.4.1
https://publications.parliament.uk/pa/cm5803/cmselect/cmtreasy/1425/summary.html	Treasury Committee appeals for restoration of Office of Tax Simplification	Jul 23 6.9.3
www.gov.uk/government/collections/finance-bill-2023-24	Draft clauses for next Finance Bill	Oct 23 6.9.3.

3 Other UK official material

www.cps.gov.uk/cps/news/company-director-jailed-defrauding-taxpayer-more-ps2-million	Man imprisoned for tax fraud	Apr 23 6.9.6
www.cps.gov.uk/mersey-cheshire/news/horse-trader-jailed-tax-fraud	Man imprisoned for tax fraud	Apr 23 6.9.6
www.instituteforgovernment.org.uk/explainer/windsor-framework#vat-and-excise	Explainer for the main provisions and effect of Windsor Framework	Apr 23 4.3.3
www.dailypost.co.uk/news/north-wales-news/vat-fraudster-told-cough-up-27426942	Confiscation order for VAT fraud	Oct 23 6.9.1.
www.mynewsdesk.com/uk/hm-revenue-customs-	Imprisonment for VAT and duty	Oct 23 6.9.2

hmrc/pressreleases/beer-smugglers-jailed-for-seven-years-3265490	evasion	
www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/duo-jailed-for-laundering-25-pounds-million-3134407	Confiscation order for money laundering	Oct 23 6.9.2

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-180/22): <i>Finanzamt Hamm v Harry Mensing</i>	Details of operation of margin scheme considered in relation to acquisitions from another EU country	Apr 23 2.10.1
CJEU (A-G) (Case C-314/22): <i>Consortium Remi Group AD v Direktor na Direktsia Obzhalvane i danachno-osiguritelna praktika Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	A-G confirms trader's right to bad debt relief overriding Bulgarian rules	Oct 23 4.4.5
CJEU (A-G) (Case C-442/22): <i>P sp. z o.o. v Dyrektor Izby Administracji Skarbowej w Lublinie, interested party: Rzecznik Malych i Srednich Przed siebiorcow</i>	A-G comments on liability of employer for VAT fraud carried out by employee without employer's knowledge	Oct 23 4.4.6
CJEU (Case C-108/22): <i>Dyrektor Krajowej Informacji Skarbowej v C. sp. z o.o., in liquidation</i>	TOMS applied to purchase and sale of hotel accommodation without significant additional services to make a "package"	Jul 23 2.9.1
CJEU (Case C-114/22): <i>Dyrektor Izby Administracji Skarbowej w v W s.p. z.o.o</i>	Tax authority seeking to disallow input tax on fictitious transactions would have to show that the transactions were indeed fictitious	Jul 23 4.4.8
CJEU (Case C-127/22): <i>Balgarska telekomunikatsionna kompania EAD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna</i>	Scrapping assets did not result in an adjustment to input tax originally claimed	Jul 23 4.4.5
CJEU (Case C-180/22): <i>Finanzamt Hamm v Harry Mensing</i>	Scope of second-hand margin scheme considered	Oct 23 2.9.1
CJEU (Case C-232/22): <i>Cabot Plastics Belgium SA v Etat belge</i>	Subsidiary did not constitute fixed establishment of its holding company, even though it exclusively made manufacturing supplies to its HC	Jul 23 4.2.1
CJEU (Case C-239/22): <i>État belge and Promo 54 v Promo 54 and État belge</i>	Consideration of alleged artificial split of transaction into component parts	Apr 23 4.4.5
CJEU (Case C-282/22): <i>Dyrektor Krajowej Informacji Skarbowej v P. in W</i>	Company supplying access to electric charging point was making a single compound supply of electricity, not a	Jul 23 2.12.1

	supply of services	
CJEU (Case C-323/22): <i>KRI SpA v Agenzia delle Dogane e dei Monopoli</i>	Warehousekeeper had “strict liability” for goods taken out of suspension	Oct 23 4.4.3
CJEU (Case C-344/22): <i>Gemeinde A v Finanzamt</i>	Spa tax was an outside the scope levy, not sufficiently linked to the supply of the services it was used to fund	Oct 23 2.1.1
CJEU (Case C-365/22): <i>IT v Etat belge</i>	Purchase and sale of written-off cars for parts could exceptionally qualify for margin scheme, even though the cars could not be used	Jul 23 2.10.1
CJEU (Case C-418/22): <i>SA CEZAM v Etat belge</i>	CJEU considers proportionality of tax penalties: Belgian rules not disproportionate	Jul 23 4.4.3
CJEU (Case C-42/22): <i>Generali Seguros SA v Autoridade Tributária e Aduaneira</i>	VAT treatment of insurance company selling off parts of cars acquired in insurance transactions	Apr 23 2.3.1
CJEU (Case C-453/22): <i>Michael Schütte v Finanzamt Brilon</i>	CJEU gives clear support to <i>Reemtsma</i> principle that trader should be entitled to repayment direct from tax authority of VAT wrongly charged	Oct 23 4.4.2
CJEU (Case C-461/21): <i>SC Cartrans Preda SRL v Direcția Generală Regională a Finanțelor Publice Ploiești – Administrația Județeană a Finanțelor Publice</i>	Romanian rules requiring particular documentation to prove exemption for international transport were overruled by CJEU	Oct 23 4.4.4
CJEU (Case C-482/21): <i>Euler Hermes SA Magyarországi Fióktelepe v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága</i>	Credit insurer was not a taxable person entitled to a bad debt relief claim in respect of the debts insured	Apr 23 4.4.3
CJEU (Case C-516/21): <i>Finanzamt X v Y</i>	Turkey sheds were supplies of buildings, even if the installed machinery was a significant proportion of the value	Jul 23 3.1.1
CJEU (Case C-519/21): <i>ASA v DGRFP Cluj</i>	Status of taxable persons in land development transactions	Apr 23 4.4.4
CJEU (Case C-612/21): <i>Gmina O v Dyrektor Krajowej Informacji Skarbowej</i>	Business status of local authority considered – installation of renewable energy sources funded by grants	Apr 23 4.4.6
CJEU (Case C-615/21): <i>Napfeny-Toll Kft v Nemzeti Adó-és Vamhivatal Fellebbviteli Igazgatóság</i>	CJEU considers fairness of limitation periods and extended litigation	Oct 23 4.4.1
CJEU (Case C-616/21): <i>Dyrektor Krajowej Informacji Skarbowej v Gmina L</i>	Business status of local authority considered – removal of asbestos funded by grants	Apr 23 4.4.7
CJEU (Case C-620/21): <i>MOMTRADE RUSE OOD v Direktor na Direktsia</i>	Cross-border welfare services were subject to tax where the supplier was	Jul 23 4.4.4

<i>“Obzhalvane i danachno-osiguritelna praktika” Varna pri Tse</i>	established, and were subject to the exemption rules of that country	
CJEU (Case C-664/21): <i>NecPlus Ultra Cosmetics AG v Republika Slovenija</i>	CJEU considers late production of export evidence	Apr 23 4.3.2
CJEU (Case C-677/21) (A-G): <i>Fluvius Antwerpen v MX</i>	VAT chargeable on “theft” of electricity as a supply of goods	Apr 23 4.4.2
CJEU (Case C-677/21): <i>Fluvius Antwerpen v MX</i>	Charge to person who had “stolen” electricity was within the scope of VAT	Jul 23 4.4.7
CJEU (Case C-695/20): <i>Fenix International Ltd v HMRC</i>	CJEU confirms that art.9a Implementing Regulation is valid in setting terms for application of art.28 PVD	Apr 23 2.9.1
CJEU (Case C-713/21): <i>AT v Finance X</i>	Horse trainer’s services in exchange for a share of prize money were taxable supplies for consideration	Apr 23 2.1.1
CJEU (Case C-97/21): <i>MV – 98 v Nachalnik na otdel ‘Operativni deynosti’ – Sofia v Glavna direktsia ‘Fiskalen kontrol’ pri Tsentraln</i>	CJEU considers proportionality of tax penalties: Bulgarian rules were disproportionate	Jul 23 4.4.6

5 Other European material

https://ec.europa.eu/commission/press-corner/detail/en/IP_23_1841	Decision adopting Windsor Framework	Apr 23 4.3.3
https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13186-VAT-in-the-digital-age_en	EU proposals for changes to VAT registration and other obligations in 2025	Apr 23 4.4.1
https://circabc.europa.eu/ui/group/cb1eaff7-eedd-413d-ab88-94f761f9773b/library/7d1ef2eb-b820-4866-a155-785e2373fb80/details	Commission working paper on VAT treatment of non-fungible tokens	Jul 23 4.4.2
www.eurojust.europa.eu/news/crackdown-lithuanian-criminal-network-large-scale-food-fraud-and-tax-evasion	Report of action taken against organised crime group	Jul 23 4.4.9

6 Case law: House of Lords/Supreme Court

Supreme Court: <i>Mouldsdale t/a Mouldsdale Properties v HMRC</i>	Supreme Court resolves circularity in disapplication of option to tax provisions	Apr 23 3.1.1
Supreme Court: <i>News Corp UK & Ireland Ltd v HMRC</i>	Supreme Court confirms that “always speaking” rule could not extend zero-rating to digital newspapers, because they did not exist in 1991	Apr 23 2.4.1

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Greenspace (UK) Ltd v HMRC</i>	Supplies of insulated roofs for conservatories did not qualify for reduced rate	Apr 23 2.5.1
Court of Appeal: <i>HMRC v Gray & Farrar International LLP</i>	Matchmaking was not “consultancy” for place of supply of services on the basis of wording of contract	Apr 23 4.2.1
Court of Appeal: <i>R v Miller</i>	Confiscation order considered by CA: case remitted to court below for reconsideration	Apr 23 6.9.5
Court of Appeal: <i>Tradition Financial Services Ltd v Bilta (UK) Ltd and others</i>	Appeals dismissed in civil cases arising out of carbon trading MTIC fraud	Apr 23 6.9.3
Privy Council: <i>Blue Lagoon Beach Hotel & Co Ltd v Assessment Review Committee and another (Mauritius)</i>	Charge for no-shows in hotel remained VATable – <i>Eugenie-les-Bains</i> did not apply	Oct 23 2.1.2

8 Case law: High Court/Upper Tribunal

High Court: <i>HMRC v Parul Keshavlal Malde</i>	Freezing injunction considered	Jul 23 6.8.3
High Court: <i>R (on the application of Airline Placement Ltd) v HMRC</i>	Rules on protection of legitimate expectations considered in detail in case about withdrawn clearance	Jul 23 6.8.2
High Court (Administrative Court): <i>R (on the application of Royal Surrey NHS Foundation Trust) v HMRC</i>	Judicial review succeeded in relation to HMRC’s refusal to allow NHS body to reclaim input tax on assets purchased for lease and leaseback	Oct 23 5.8.2
High Court: <i>The King on the application of Glint Pay Services Ltd v HMRC</i>	Company did not have a legitimate expectation that its supplies in relation to gold would be zero-rated	Oct 23 2.3.4
High Court: <i>Re Walmley Ash Ltd (formerly Balmoral Ltd)</i>	Director disqualified for 12 years	Jul 23 6.9.4
High Court: <i>The King (on the application of Nourish Training Ltd) v HMRC</i>	Judicial review refused in case about HMRC cancelling registration on basis of alleged fraudulent intent	Apr 23 6.2.1
High Court: <i>The King on the application of Realreed Ltd v HMRC</i>	Succession of control visits over years did not create a legitimate expectation that HMRC would not raise an assessment	Oct 23 3.1.1
High Court: <i>Uber Britannia Ltd v Sefton Metropolitan Borough Council</i>	High Court declares that private cab operator had to act as principal in supplying rides to passengers	Oct 23 2.9.3
Upper Tribunal: <i>British Telecommunications plc v HMRC</i>	Historic bad debt claim finally rejected	Jul 23 5.7.1
Upper Tribunal: <i>Caerdav Ltd v HMRC</i>	Company was liable for £330,000 in import duty and VAT because it had	Oct 23 4.3.1

	allowed an end use certificate to expire	
Upper Tribunal: <i>CPR Commercials Ltd v HMRC</i>	Deliberate penalty downgraded to careless	Apr 23 6.8.3
Upper Tribunal: <i>HBOS plc and another v HMRC</i>	Interest was due under s.78 where Customs had applied a law that was contrary to EU law – that was “an error by the Commissioners”	Apr 23 6.4.1
Upper Tribunal: <i>HMRC v Hotel La Tour Ltd</i>	UT upholds FTT decision on deduction of input tax in relation to share sale by holding company: inputs related to financing future taxable outputs	Oct 23 5.3.1
Upper Tribunal: <i>HMRC v The Prudential Assurance Company Ltd</i>	Continuous supplies had tax point fixed only by receipt of payment, even though work was done while parties were members of a VAT group	Apr 23 6.1.1
Upper Tribunal: <i>Impact Contracting Solutions Ltd v HMRC</i>	Dismissal of appeal against deregistration on grounds registration would be used to facilitate fraud	Oct 23 6.2.1
Upper Tribunal: <i>Intelligent Money Ltd v HMRC</i>	SIPP operator was not making supplies of insurance transactions and was not exempt	Oct 23 2.3.1
Upper Tribunal: <i>Kingston Maurward College v HMRC</i>	Company had failed to produce a fallback position in the FTT: it could not then offer a “middle road” position when it lost its main argument	Apr 23 6.8.6
Upper Tribunal: <i>R (on the application of Gloucestershire Hospitals NHS Foundation Trust) v HMRC</i>	Judicial review agrees that NHS Trust bought a single compound supply of contracted-out services, eligible for s.41 VATA 1994 claim	Apr 23 2.8.1
Upper Tribunal: <i>WM Morrisons Supermarkets plc v HMRC</i>	Cereal bars marketed as “healthy snacks” might not be confectionery as a result: case remitted to FTT for reconsideration	Apr 23 2.4.2

9 Case law: VAT Tribunal/First Tier Tribunal

First-Tier Tribunal (TC08668): <i>Pye Motors Ltd</i>	Insufficient evidence to support claim for interest based on “mistake by Commissioners”	Apr 23 6.4.2
First-Tier Tribunal (TC08671): <i>London Drylining Ltd</i>	Appeal rejected in case about car available for private use; penalty suspended as “careless”	Apr 23 5.4.1
First-Tier Tribunal (TC08674): <i>TalkTalk Telecom Ltd</i>	Company’s contracts did not create a “discount for prompt payment”	Apr 23 2.7.1

First-Tier Tribunal (TC08675): <i>Bicester Property Interiors Ltd</i>	Surcharge appeal allowed	Apr 23 6.8.
First-Tier Tribunal (TC08682): <i>Isle of Wight NHS Trust and others</i>	HMRC had made an appealable decision so taxpayer's appeal could proceed	Apr 23 6.8.4
First-Tier Tribunal (TC08686): <i>Golden Grove Trust</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08689): <i>ATN Marketing Ltd</i>	Deliberate penalties confirmed	Apr 23 6.8.3
First-Tier Tribunal (TC08695): <i>Hussain (trading as Nisa Local)</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08698): <i>Singh & Kainth (trading as Western News)</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08699): <i>Ince Gordon Dadds LLP</i>	Input tax on share transaction costs was not linked to taxable outputs	Apr 23 5.3.1
First-Tier Tribunal (TC08700): <i>The Squa.re Ltd</i>	TOMS did not allow the use of "negative margins" in calculating output tax	Apr 23 2.9.2
First-Tier Tribunal (TC08702): <i>Everyday Wholesale Ltd</i>	Appeal in MTIC case refused	Apr 23 5.8.1
First-Tier Tribunal (TC08709): <i>WJE Ltd and another</i>	PLNs against director confirmed	Apr 23 6.8.3
First-Tier Tribunal (TC08712): <i>Pavan Trading Ltd</i>	Trader's export records were "a counsel of perfection"; HMRC's rejection of them was "nonsense"	Apr 23 4.3.1
First-Tier Tribunal (TC08713): <i>Adrian Mckiernan (trading as AMK Fuels)</i>	Repayment claim was based on inadequate evidence that reduced rate for domestic fuel was available	Apr 23 6.4.3
First-Tier Tribunal (TC08714): <i>Tajinder Singh Pawar</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08716): <i>Dunne</i>	DIY claim rejected on grounds of planning permission	Apr 23 3.4.1
First-Tier Tribunal (TC08719): <i>Bachra</i>	Director "ought to have known" of connection to fraud, but this was not enough to support a PLN, which required actual dishonesty	Apr 23 6.8.3
First-Tier Tribunal (TC08720): <i>Colm Brendan Malone</i>	Dishonest conduct penalties upheld by FTT	Apr 23 6.8.3
First-Tier Tribunal (TC08721): <i>Hamilton Bradbury Ltd in liquidation</i>	FTT considers rules on disclosure of tax avoidance schemes – notifiability and identity of promoter	Apr 23 6.9.7
First-Tier Tribunal (TC08722): <i>Diamond Bodycraft Ltd</i>	Surcharge appeal dismissed	Apr 23 6.8.2
First-Tier Tribunal (TC08724): <i>The</i>	HMRC's addition of extra argument	Apr 23 2.4.3

<i>CBD Flower Shop Ltd</i>	about illegality and zero-rating was too late and could not be used in substantive appeal	
First-Tier Tribunal (TC08727): <i>Godavari Consultancy Services Ltd</i>	Surcharge appeal dismissed	Apr 23 6.8.2
First-Tier Tribunal (TC08729): <i>Paradise Wildlife Park Ltd</i>	Charity used buildings for business purposes, and some structures were not “buildings”	Apr 23 3.3.1
First-Tier Tribunal (TC08736): <i>Fulfillment Logistics UK Ltd</i>	UK company operating fulfilment house acted as fixed establishment of Seychelles company in fraud case	Apr 23 5.8.1
First-Tier Tribunal (TC08737): <i>Vortex Enterprises Ltd</i>	Appeal in MTIC case refused	Apr 23 5.8.1
First-Tier Tribunal (TC08739): <i>Jabble</i>	Dishonest conduct penalties upheld by FTT	Apr 23 6.8.3
First-Tier Tribunal (TC08740): <i>Fareham College</i>	Principles of <i>Brockenhurst College</i> case applied to training restaurant but not to hairdressing salon or theatre	Apr 23 2.3.3
First-Tier Tribunal (TC08741): <i>Hillhead Ltd</i>	Appeal in MTIC case refused	Apr 23 5.8.1
First-Tier Tribunal (TC08745): <i>Phu Hung Ltd</i>	HMRC’s strike-out application refused, statement of case to be produced within 28 days	Apr 23 6.8.7
First-Tier Tribunal (TC08748): <i>The Young Driver Training Ltd</i>	Driver training experiences did not qualify for temporary reduced rate	Apr 23 2.5.2
First-Tier Tribunal (TC08750): <i>Allegion (UK) Ltd</i>	Historic bad debt claim refused for lack of reliable evidence	Apr 23 5.7.1
First-Tier Tribunal (TC08756): <i>Universal Flooring (Contractors) Ltd</i>	Appeal against “deliberate” penalties allowed	Apr 23 6.8.3
First-Tier Tribunal (TC08757): <i>Mareel Ltd</i>	Surcharge appeal dismissed	Apr 23 6.8.2
First-Tier Tribunal (TC08762): <i>Prisma Recruitment Ltd</i>	Surcharge appeal dismissed	Apr 23 6.8.2
First-Tier Tribunal (TC08766): <i>Rizwan Butt</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08767): <i>Bharat Patel</i>	Application to appeal out of time dismissed	Apr 23 6.8.5
First-Tier Tribunal (TC08772): <i>Vanrooyen (Elite Prestige Supercars) Ltd</i>	Appeals on <i>Kittel</i> and <i>Mecsek</i> grounds refused	Apr 23 5.8.2
First-Tier Tribunal (TC08773): <i>Ashley Charles Trees</i>	Appeal struck out in part for abuse of process in trying to relitigate matters that had already been decided	Apr 23 6.8.3
First-Tier Tribunal (TC08775):	Appeal struck out for no reasonable	Apr 23 6.8.7

<i>Mediability Ltd</i>	prospect of success based on earlier decision dealing with same facts	
First-Tier Tribunal (TC08783): <i>Rolldeen Estates Ltd</i>	Failed attempt to invalidate an option by arguing that it required permission which had not been given	Jul 23 3.2.1
First-Tier Tribunal (TC08792): <i>Innate-Essence Ltd (t/a The Turmeric Co)</i>	Turmeric shots were liquid food, not a beverage	Jul 23 2.4.
First-Tier Tribunal (TC08793): <i>Tasca Tankers Ltd</i>	In a case remitted by the Upper Tribunal for reconsideration, FTT refused for a second time to strike out the trader's appeal	Jul 23 6.8.9
First-Tier Tribunal (TC08797): <i>Sports Invest UK Ltd</i>	Sports agent was supplying services to the club; supply to individual was not for consideration on the facts, and if it was, it was supplied where the employment contract was situated	Jul 23 4.2.1
First-Tier Tribunal (TC08801): <i>Steven James Mort</i>	Judge allows DIY claim on "installed goods" on the basis that the installation services were incidental to the goods	Jul 23 3.4.1
First-Tier Tribunal (TC08802): <i>Giles Ellis</i>	Procedural hearing about further particulars in case about PLNs sharing company penalties between two directors	Jul 23 6.8.7
First-Tier Tribunal (TC08803): <i>Yorkshire Agricultural Society</i>	UK law on fundraising exemption had to be read without the word "primarily" to comply with EU law; assessment was also out of time	Jul 23 2.3.
First-Tier Tribunal (TC08808): <i>Elbrook (Cash & Carry) Ltd</i>	Long running missing trader appeal in cash and carry business rejected	Jul 23 5.8.2
First-Tier Tribunal (TC08809): <i>Mohammed Zaman</i>	Trader succeeds for a second time in a case remitted by the Upper Tribunal to the FTT	Jul 23 6.8.6
First-Tier Tribunal (TC08810): <i>PPX Metal Management Ltd</i>	Missing trader appeal in relation to scrap metal rejected	Jul 23 5.8.1
First-Tier Tribunal (TC08811): <i>ABA Motors Ltd</i>	Rules for hardship applications considered in detail	Jul 23 6.8.5
First-Tier Tribunal (TC08813): <i>St Patrick's International College Ltd and others</i>	Three commercial colleges failed in attempt to secure exemption using EU legal principles and other provisions of Schedule 9 Group 6	Jul 23 2.3.
First-Tier Tribunal (TC08819): <i>PRB Trading Ltd</i>	In very difficult circumstance for taxpayer, judge allowed appeal to proceed out of time	Jul 23 6.8.4
First-Tier Tribunal (TC08828):	Penalty appeal rejected	Jul 23 6.8.8

<i>Coonley Trading Ltd</i>		
First-Tier Tribunal (TC08830): <i>WWM Rose & Sons Ltd</i>	Default surcharge appeal failed	Jul 23 6.8.1
First-Tier Tribunal (TC08834): <i>Maxxim Residential Design Ltd</i>	Some VAT assessments were out of time, but penalties could be charged on the VAT assessed even if the VAT was not payable	Jul 23 6.7.1
First-Tier Tribunal (TC08836): <i>Nations Recruitment Ltd</i>	Default surcharge appeal failed	Jul 23 6.8.1
First-Tier Tribunal (TC08837): <i>3D Crowd CIC</i>	Community Interest Company was in business, but some of its VAT claim related to non-business activity	Jul 23 5.1.1
First-Tier Tribunal (TC08843): <i>Pierre Andre Divisia</i>	Retrospective removal from FRS was not justified “for the protection of the revenue”	Oct 23 6.7.1
First-Tier Tribunal (TC08846): <i>Illuminate Skin Clinics Ltd</i>	Cosmetic clinic did not have evidence to support exemption as medical care	Oct 23 2.3.5
First-Tier Tribunal (TC08847): <i>SB Wakefield Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08850): <i>Polyteck Building Services Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08851): <i>Aizio Associated Ltd and Others</i>	Appeals against PLNs resulted in adjustment of allocation between directors	Oct 23 6.8.4
First-Tier Tribunal (TC08852): <i>Sonder Europe Ltd</i>		Oct 23 2.9.2
First-Tier Tribunal (TC08856): <i>Spirit Motor Company Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08857): <i>Kenwright</i>	Application to make late appeal refused	Oct 23 6.8.3
First-Tier Tribunal (TC08859): <i>Sylvia Hook (trading as Sylmis puppies also known as Sylml puppies) and another</i>	Appeal against registration of connected businesses dismissed: evidence of understatement of sales	Oct 23 6.2.2
First-Tier Tribunal (TC08862): <i>Massala Exotic Ltd</i>	Hardship application allowed: appellant had no resources to pay VAT	Oct 23 6.8.2
First-Tier Tribunal (TC08865): <i>EPEM Ltd</i>	Cosmetic clinic did not have evidence to support exemption as medical care	Oct 23 2.3.6
First-Tier Tribunal (TC08883): <i>Desser & Co Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08888): <i>Hobbs Close Ltd</i>	Costs against appellant were not awarded because he did not have the means to pay, even though he was in the wrong	Oct 23 6.8.6

First-Tier Tribunal (TC08893): <i>Golf Holidays Worldwide Ltd</i>	Reclaim on basis of applying “wholesale option” of TOMS supplies was rejected – trader had chosen not to apply a concession	Oct 23 2.9.4
First-Tier Tribunal (TC08894): <i>Mohammed Naseemdot</i>	Appeal against PLN issued in December 2013 refused	Oct 23 6.8.4
First-Tier Tribunal (TC08901): <i>Waynefleet Ltd</i>	Hardship application allowed: appellant had no resources to pay VAT	Oct 23 6.8.2
First-Tier Tribunal (TC08904): <i>Little Lever Working Men’s Club</i>	Application to make late appeal refused	Oct 23 6.8.3
First-Tier Tribunal (TC08915): <i>GB-Gadgets Ltd</i>	Appeals against penalty and VAT assessment were dismissed	Oct 23 6.8.4
First-Tier Tribunal (TC08916): <i>Philip Spani</i>	DIY claim was refused because planning consent ruled out use as a main residence, even if that was the appellant’s intention	Oct 23 3.4.1
First-Tier Tribunal (TC08920): <i>All Answers Ltd</i>	Changes to contracts were not enough to change treatment of supply from principal to agent	Oct 23 2.9.5
First-Tier Tribunal (TC08923): <i>Echo Construction Ltd</i>	Appeal against default surcharge dismissed	Oct 23 6.8.1
First-Tier Tribunal (TC08925): <i>Konstruk Recruitment Ltd and another</i>	Appeal dismissed in case of missing trader fraud in the construction industry	Oct 23 5.8.1
First-Tier Tribunal (TC08927): <i>Heartlands House Ltd</i>	Trader had produced enough evidence of taxable supplies – appeal against refusal of registration allowed	Oct 23 5.1.1
First-Tier Tribunal (TC08928): <i>Bull Brand Ltd</i>	Application to make late appeal refused	Oct 23 6.8.3
First-Tier Tribunal (TC08928): <i>Trees</i>	Refusal of appellant’s application for extensive disclosure by HMRC in MTIC case	Oct 23 6.8.5

10 Other material

www.att.org.uk/sites/default/files/1.%20VAT%20trader%20penalty%20page%20NOV22.pdf	Practical examples of new interest and penalty system	Apr 23 6.8.1
www.att.org.uk/sites/default/files/2.%20VAT%20trader%20appeal%20page%20NOV22.pdf	Practical examples of new interest and penalty system	Apr 23 6.8.1
www.att.org.uk/sites/default/files/3.%20Agent%20penalty%20pages%20NOV22.pdf	Practical examples of new interest and penalty system	Apr 23 6.8.1
www.att.org.uk/sites/default/files/4.%20Agent%20appeal%20pages%20NOV22.pdf	Practical examples of new interest and penalty system	Apr 23 6.8.1

V22.pdf	penalty system	
www.civilsociety.co.uk/news/charity-sector-coalition-urges-hunt-to-overhaul-tax-system-in-budget-2023.html	Budget submissions plead for VAT reliefs for charitable sector (without success)	Apr 23 2.11.1
<i>Tax Adviser, September 2023</i>	Article about relevance of EU law after Brexit	Oct 23 2.3.8
<i>Taxation, 2 March 2023</i>	Article about recovery on corporate finance costs	Apr 23 5.1.1
<i>Taxation, 16 March 2023</i>	Article about operation of domestic reverse charge for construction	Apr 23 3.3.2
<i>Taxation, 6 April 2023</i>	Article about zero-rating of food	Jul 23 2.4.
<i>Taxation, 20 April 2023</i>	Article about long delayed repayment claim	Jul 23 6.4.2
<i>Taxation, 20 April 2023</i>	Article about situations in which customer has to account for output tax on a purchased supply	Jul 23 6.3.3
<i>Taxation, 27 April 2023</i>	Article about the <i>Moulsdale</i> case on disapplication	Jul 23 3.2.2
<i>Taxation, 1 June 2023</i>	Article about significant recent changes in VAT legislation	Jul 23 6.9.2
<i>Taxation, 10 August 2023</i>	Article about HMRC's establishment of a new "cosmetic medical sector team"	Oct 23 2.3.8
<i>Taxation, 17 August 2023</i>	Article about fiscal neutrality and the healthcare exemption after Brexit	Oct 23 2.3.8
<i>Taxation, 17 August 2023</i>	Article about recovery of input tax on cost of charging employee cars	Oct 23 5.4.1
<i>Taxation, 24 August 2023</i>	Article about <i>Sonder Europe</i> decision	Oct 23 2.9.2
<i>Taxation, 24 August and 28 September 2023</i>	Reader's Query, answer and follow-up on difficulties of paying HMRC when online system fails	Oct 23 6.3.1
<i>Taxation, 21 September 2023</i>	Case study about registration liability on reverse charges	Oct 23 6.2.3
www.tax.org.uk/ref1065	CIOT responds to consultation on VAT treatment of fund management	Apr 23 2.3.2
www.tax.org.uk/ref1078	CIOT suggests that HMRC's "turn" on interest rates is excessive and unfair	Apr 23 6.3.3
https://www.tax.org.uk/ref1106	CIOT comments on difficulties in qualifying for zero-rating of installation of energy saving materials	Jul 23 2.4.
https://www.tax.org.uk/ref1118	CIOT comments on draft VAT regulations for drink deposit return	Jul 23 2.6.1

	scheme	
www.tax.org.uk/ref1146	CIOT comments on progress with Making Tax Digital	Oct 23 6.6.1

11. Lectures

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Uncertain consideration	2.1.1	Apr 23
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