

# **VAT UPDATE 2024**

## **INDEX**

**Covering quarterly update  
April 2024**

---

# VAT Update April 2024 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 .....	2
3 Other UK official material .....	3
4 Case law: Court of Justice of the European Union .....	3
5 Other European material.....	4
6 Case law: House of Lords/Supreme Court.....	4
7 Case law: Court of Appeal/Court of Session .....	4
8 Case law: High Court/Upper Tribunal .....	5
9 Case law: First Tier Tribunal .....	5
10 Other material .....	6
11. Lectures .....	7

## INDEX BY SOURCE

### 1 HMRC’s publications of their views

<a href="https://www.legislation.gov.uk/uksi/2024/128/made/data.html">https://www.legislation.gov.uk/uksi/2024/128/made/data.html</a>	Regulations about IOSS explained	Apr 24 4.3.4
<i>Notice 700/2</i>	Notice on <i>Group registration</i> updated for new penalty rules and delays in applications	Apr 24 6.1.3
<i>Notice 700/56</i>	Updated Notice <i>Insolvency</i>	Apr 24 6.9.8
<i>Notice 708/6</i>	Updated Notice to reflect expansion of zero-rating for installation of energy saving materials from 1 February 2024	Apr 24 2.4.4
<i>Notice 723A</i>	Notice updated for various points	Apr 24 4.5.1
<i>Notice 742A</i>	Updated Notice on practicalities of opting to tax	Apr 24 3.2.1
<i>Revenue and Customs Brief 1/2024</i>	HMRC state that live streaming of funerals by undertakers and crematoria is exempt	Apr 24 2.3.3
<i>VATDREG15000</i>	Guidance on reinstatement of VAT number	Apr 24 6.2.5
<i>VATF85100</i>	Update to <i>VAT Fraud Manual</i>	Apr 24 6.9.6

VATGPB8645	HMRC state that live streaming of funerals by undertakers and crematoria is exempt	Apr 24 2.3.3
VATINS2300	Updated guidance on treatment of block insurance policies	Apr 24 2.3.1
VATINS5210	Updated guidance on <i>Arthur Andersen</i> decision post REUL Act	Apr 24 2.3.1
VATINS5440, VATINS6020, VATINS5110, VATINS2400, VATINS1110, VATINS6025	Various updates to <i>Insurance</i> manual to give effect to REUL Act	Apr 24 2.3.1
VGROUPS01550	Updated guidance on aspects of group registration	Apr 24 6.1.2
VTAXPER48000	Update to HMRC manual on treatment of MOT tests	Apr 24 2.2.2
<a href="http://www.gov.uk/government/consultations/draft-regulations-electronic-sales-suppression">www.gov.uk/government/consultations/draft-regulations-electronic-sales-suppression</a>	Consultation on implementation of new rules to penalise involvement in Electronic Sales Suppression	Apr 24 6.9.9
<a href="http://www.gov.uk/government/news/hmrc-helpline-changes-halted">www.gov.uk/government/news/hmrc-helpline-changes-halted</a>	HMRC announce removal of helplines, then back down one day later	Apr 24 6.9.1
<a href="http://www.gov.uk/government/publications/notice-in-accordance-with-schedule-9ze-to-the-value-added-tax-act-1994">www.gov.uk/government/publications/notice-in-accordance-with-schedule-9ze-to-the-value-added-tax-act-1994</a>	Notice about obligations for traders registered under Import One Stop Shop Scheme	Apr 24 4.3.3
<a href="http://www.gov.uk/guidance/cancel-or-make-changes-to-your-vat-import-one-stop-shop-scheme-registration">www.gov.uk/guidance/cancel-or-make-changes-to-your-vat-import-one-stop-shop-scheme-registration</a>	Guidance on operation of IOSS	Apr 24 4.3.5
<a href="http://www.gov.uk/guidance/check-if-you-can-register-for-the-vat-import-one-stop-shop-scheme">www.gov.uk/guidance/check-if-you-can-register-for-the-vat-import-one-stop-shop-scheme</a>	Guidance on operation of IOSS	Apr 24 4.3.5
<a href="http://www.gov.uk/guidance/completing-an-import-one-stop-shop-vat-return">www.gov.uk/guidance/completing-an-import-one-stop-shop-vat-return</a>	Guidance on operation of IOSS	Apr 24 4.3.5
<a href="http://www.gov.uk/guidance/pay-the-vat-due-on-your-import-one-stop-shop-vat-return">www.gov.uk/guidance/pay-the-vat-due-on-your-import-one-stop-shop-vat-return</a>	Guidance on operation of IOSS	Apr 24 4.3.5
<a href="http://www.gov.uk/guidance/register-for-the-vat-import-one-stop-shop-scheme">www.gov.uk/guidance/register-for-the-vat-import-one-stop-shop-scheme</a>	Guidance on operation of IOSS	Apr 24 4.3.5
<a href="http://www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/gold-bars-sold-to-repay-vat-fraud-3299238">www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/gold-bars-sold-to-repay-vat-fraud-3299238</a>	HMRC sell assets to recover public money stolen in VAT fraud	Apr 24 6.9.7

## 2 Statute and other Parliamentary material

<i>Budget Statements March 2024</i>	Budget	Apr 24 6.2.1
<a href="https://bills.parliament.uk/bills/3690">https://bills.parliament.uk/bills/3690</a>	Finance (no.2) Bill 2024 published	Apr 24 6.9.4

<a href="https://lordsbusiness.parliament.uk/ItemOfBusiness?itemOfBusinessId=138027&amp;sectionId=40&amp;businessPaperDate=2024-02-22">https://lordsbusiness.parliament.uk/ItemOfBusiness?itemOfBusinessId=138027&amp;sectionId=40&amp;businessPaperDate=2024-02-22</a>	Royal Assent to FA 2024 on 22 February	Apr 24 6.9.3
SI 2024/128	Regulations about IOSS	Apr 24 4.3.4
SI 2024/130	Regulations about distance selling	Apr 24 4.3.4
SI 2024/307	SI increases registration thresholds	Apr 24 6.2.1
SI 2024/308	VAT compliance added to list of tests for CIS gross payment status	Apr 24 3.3.1

### 3 Other UK official material

<a href="https://www.gov.uk/government/publications/treasury-minutes-february-2024">https://www.gov.uk/government/publications/treasury-minutes-february-2024</a>	Government response to PAC report about Making Tax Digital	Apr 24 6.6.1
---	--	--------------

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

CJEU (A-G) (Case C-533/22): <i>SC Adient Ltd &amp; Co. KG v Agentia Nationala de Administrare Fiscala, Agentia Nationala de Administrare Fiscala – Directia Generala Regionala a Finantelor Publice Ploiesti – Administratia Judeteana a Finantelor Publice Arges</i>	A-G’s strongest opinion yet that subsidiary cannot be a fixed establishment of its holding company when it is providing services to that holding company	Apr 24 4.2.1
CJEU (Case C-288/22): <i>TP v Administration de l’enregistrement, des domaines et de la TVA</i>	CJEU considers whether director’s fees were received as a taxable person or not	Apr 24 4.4.3
CJEU (Case C-314/22): <i>Consortium Remi Group AD v Direktor na Direksia ‘Obzhalvane i danachnosiguritelna praktika’ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	Detailed consideration of bad debt relief rules in Bulgaria	Apr 24 4.4.11
CJEU (Case C-341/22): <i>Feudidi San Gregorio Aziende Agricole SpA v Agenziadelle Entrate</i>	Italian law imposed unacceptable limitations on right to deduct	Apr 24 4.4.12
CJEU (Case C-433/22): <i>Autoridade Tributaria e Aduaneira v HPA – Construcoes SA</i>	Portuguese rules on reduced rate considered	Apr 24 4.4.6
CJEU (Case C-442/22): <i>P sp. z o.o v Dyrektor Izby Administracji Skarbowej w Lublinie</i>	CJEU considers whether employer company should be liable for VAT on invoices issued by employee carrying out a fraud	Apr 24 4.4.2
CJEU (Case C-537/22): <i>Global Ink Trade Kft. v Nemzeti ado- es vamhivatal fellebbviteli igazgatóság</i>	CJEU considers right to deduct where Hungary had not implemented earlier court decisions on fraud	Apr 24 4.4.5

CJEU (Case C-606/22): <i>Dyrektor Izby Administracji Skarbowej w Bydgoszczy v B. sp. z o.o.</i>	CJEU considers whether trader who did not issue tax invoices could make corrections to output tax	Apr 24 4.4.13
CJEU (Case C-674/22): <i>Gemeente Dinkelland v Ontvanger van de Belastingdienst/Grote ondernemingen, kantoor Zwolle</i>	Rules on compensation for “tax levied in breach of EU law” considered	Apr 24 4.4.8
CJEU (Case C-676/22): <i>B2 Energy s.r.o v Odvolaci finacni reditelstvi</i>	Substantive and formal conditions for exempting cross-border transactions considered	Apr 24 4.4.10
CJEU (Case C-694/22): <i>European Commission v Republic of Malta</i>	Malta held in breach of treaty obligations in relation to car licence fees	Apr 24 4.4.9
CJEU (Case C-733/22): <i>Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ – Sofia pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite v ‘Valentina Heights’ EOOD</i>	Bulgarian rules on reduced rate considered	Apr 24 4.4.7
CJEU (Case C-791/22): <i>G.A.v Hauptzollamt Braunschweig</i>	CJEU considers where entry charge to VAT arose when goods subsequently moved to another Member State	Apr 24 4.4.4

## 5 Other European material

<a href="https://ec.europa.eu/commission/press-corner/detail/en/inf_24_301">https://ec.europa.eu/commission/press-corner/detail/en/inf_24_301</a>	Commission publishes list of infringement proceedings	Apr 24 4.4.1
<a href="http://www.eppo.europa.eu/en/news/eppo-investigation-cluster-midas-eu195-million-vat-fraud-spread-across-17-countries">www.eppo.europa.eu/en/news/eppo-investigation-cluster-midas-eu195-million-vat-fraud-spread-across-17-countries</a>	EPPO announces arrests in large operation against fraud	Apr 24 4.4.14

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

Supreme Court: <i>Jersey Choice Ltd v HMT</i>	Company was not entitled to judicial review of government’s 2012 decision to deny low value consignment relief to imports from Channel Islands	Apr 24 4.3.7
---	--	--------------

## 7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Northumbria Healthcare NHS Foundation Trust v HMRC</i>	Hospital car parking was subject to special legal regime and no evidence presented on risk of distortion of competition: therefore not VATable	Apr 24 3.1.1
Court of Appeal: <i>The Prudential Assurance Company Ltd v HMRC</i>	Court of Appeal agrees with UT that time of supply rules apply before grouping provisions are considered	Apr 24 6.1.1

## 8 Case law: High Court/Upper Tribunal

Upper Tribunal: <i>HMRC v Hippodrome Casino Ltd</i>	UT holds that FTT was wrong to accept Standard Method Override based on floor area allocation	Apr 24 5.3.1
High Court: <i>Director of Border Revenue v OM Cash and Carry Ltd</i>	Border Force were entitled to issue notice of seizure of goods	Apr 24 4.3.6
High Court: <i>Mercy Global Consult Ltd (In Liquidation) v Abayomi Adegbuyi-Jackson and others</i>	High Court considers consequences of labour market fraud in case brought by liquidators	Apr 24 6.9.2
High Court: <i>Thiel-Czerwinke and another (joint liquidators of Courtside Recycling Ltd) v Crabb</i>	Director of company ordered to repay assets to liquidators following fraud	Apr 24 6.9.2

## 9 Case law: First Tier Tribunal

First-Tier Tribunal (TC09019): <i>New Claire Wine Ltd</i>	Appeal against assessments for suppression of income dismissed	Apr 24 6.7.1
First-Tier Tribunal (TC09024): <i>Walkers Snack Foods Ltd</i>	Poppadoms made of potato were standard rated	Apr 24 2.4.2
First-Tier Tribunal (TC09025): <i>Pracyva Ltd</i>	TTP applied for after due date; appeal against surcharge dismissed	Apr 24 6.8.1
First-Tier Tribunal (TC09030): <i>Aesthetic-Doctor.Com Ltd</i>	No evidence to show that cosmetic treatments were medical care	Apr 24 2.3.2
First-Tier Tribunal (TC09033): <i>Paul Judd</i>	Procedural hearing in case about penalties – substantive hearing to follow	Apr 24 6.8.2
First-Tier Tribunal (TC09034): <i>Laurence Onwufuju</i>	Appeal against PLNs struck out	Apr 24 6.8.2
First-Tier Tribunal (TC09044): <i>Three Shires Trailers Ltd</i>	Vans converted to cars did not trigger self-supply charge because of qualifying use	Apr 24 2.12.1
First-Tier Tribunal (TC09047): <i>Minstrell Recruitment Ltd and others</i>	FTT dismisses appeal in case about missing trader fraud in labour market	Apr 24 5.8.3
First-Tier Tribunal (TC09054): <i>Mr Martin Peter Byrne and another (trading as Eva)</i>	Trader failed to produce evidence to displace HMRC’s best judgement assessment	Apr 24 6.7.1
First-Tier Tribunal (TC09055): <i>Duelfuel Nutrition Ltd</i>	Sports nutrition product held to be “confectionery” and not cakes	Apr 24 2.4.1
First-Tier Tribunal (TC09057): <i>Metatron D.O.O.</i>	Cross-border claim struck out for 2020, but HMRC offered to treat 2019 claim as a <i>Reemtsma</i> claim	Apr 24 4.5.2
First-Tier Tribunal (TC09064): <i>Passion Incorporated Ltd</i>	Company’s claims for input tax were mainly unjustified	Apr 24 5.6.1
First-Tier Tribunal (TC09067): <i>H Ripley &amp; Co Ltd</i>	Company had not provided sufficient evidence of export so did not qualify	Apr 24 4.3.1

	for zero-rating	
First-Tier Tribunal (TC09069): <i>Revive Corporation Ltd</i>	FTT dismisses appeal in long-running MTIC case	Apr 24 5.8.2
First-Tier Tribunal (TC09072): <i>Monmore Properties Ltd</i>	Complicated decision about validity of appeals and assessments; some assessments held to be out of time	Apr 24 6.7.2
First-Tier Tribunal (TC09075): <i>SC Business Gateway Ltd</i>	Company failed to produce evidence to show hardship: application to appeal without depositing VAT refused	Apr 24 6.8.3
First-Tier Tribunal (TC09081): <i>Ali Salamat</i>	Appeal against customs duty penalty dismissed	Apr 24 6.8.2
First-Tier Tribunal (TC09083): <i>Antri Georgiou</i>	Individual met conditions for transfer of residence relief on moving car to UK	Apr 24 4.3.2.
First-Tier Tribunal (TC09088): <i>Mr Stewart Bowman</i>	Individual did not meet conditions for transfer of residence relief on moving assets to UK	Apr 24 4.3.2
First-Tier Tribunal (TC09089): <i>Thomas Hanlon</i>	Appeal against PLN dismissed	Apr 24 6.8.2
First-Tier Tribunal (TC09090): <i>Aspire in the Community Services Ltd</i>	Rules on pre-registration VAT claim considered in procedural hearing	Apr 24 5.8.1
First-Tier Tribunal (TC09091): <i>Mary Davidson</i>	Application to appeal out of time dismissed	Apr 24 6.8.4
First-Tier Tribunal (TC09094): <i>Cheon Fat Ltd</i>	Best judgement assessment reduced, but upheld in principle	Apr 24 6.7.3
First-Tier Tribunal (TC09095): <i>WM Morrison Supermarkets plc</i>	Cereal bars were confectionery and not cakes	Apr 24 2.4.3
First-Tier Tribunal (TC09096): <i>Recep Acar</i>	Application to appeal out of time dismissed	Apr 24 6.8.4
First-Tier Tribunal (TC09097): <i>Colchester Institute Corporation</i>	FTT follows UT precedent in holding that college made exempt supplies of education for “grant” funding	Apr 24 2.1.1

## 10 Other material

<i>Taxation, 22 February 2024</i>	Article about status of EU law following REUL Act	Apr 24 6.9.5
<i>Taxation, 14 March 2024</i>	Article about various issues with partial exemption attribution and apportionment	Apr 24 5.3.2
<i>Taxation, 21 March 2024</i>	Article about recharges of business rates by caravan site owners – not treated as disbursements	Apr 24 2.2.1
<i>Taxation, 21 March 2024</i>	Article about effect of increases in	Apr 24 6.2.3

---

	registration thresholds	
--	-------------------------	--

## **11. Lectures**

### **2.1 Scope of VAT**

Grant-funded education	2.1.1	Apr 24
------------------------	-------	--------

### **2.2 Disbursements**

Disbursements	2.2.1 – 2.2.2	Apr 24
---------------	---------------	--------

### **2.3 Exemptions**

Exemptions	2.3.1 – 2.3.3	Apr 24
------------	---------------	--------

### **2.4 Zero-rating**

Zero rating of food	2.4.1 – 2.4.3	Apr 24
---------------------	---------------	--------

### **2.8 Compound and multiple**

No separate supply	2.8.1	Apr 24
--------------------	-------	--------

### **2.12 Other supply problems**

Self-supply charge	2.12.1	Apr 24
--------------------	--------	--------

### **3.1 Exemption**

Hospital car parking	3.1.1	Apr 24
----------------------	-------	--------

### **3.2 Option to tax**

Option to tax practicalities	3.2.1	Apr 24
------------------------------	-------	--------

### **3.3 Developers and builders**

Construction industry scheme	3.3.1	Apr 24
------------------------------	-------	--------

### **4.2 Where is a supply of services?**

Fixed establishment	4.2.1	Apr 24
---------------------	-------	--------

### **4.3 International supplies of goods**

Inward processing relief	4.3.1	Apr 24
--------------------------	-------	--------



Evidence of export	4.3.2	Apr 24
IOSS	4.3.4 – 4.3.6	Apr 24
Low value consignment relief	4.3.8	Apr 24

#### **4.4 European rules**

European rules	4.4.3 – 4.4.5	Apr 24
----------------	---------------	--------

#### **5.3 Partial exemption**

Standard method override	5.3.1	Apr 24
--------------------------	-------	--------

#### **5.6 Non-business use of supplies**

Other input tax issues	5.6.1	Apr 24
------------------------	-------	--------

#### **5.7 Bad debt relief**

Other input tax issues	5.7.1	Apr 24
------------------------	-------	--------

#### **5.8 Other input tax problems**

Other input tax issues	5.8.1	Apr 24
------------------------	-------	--------

#### **6.1 Group registration**

Group registration	6.1.1 – 6.1.3	Apr 24
--------------------	---------------	--------

#### **6.2 Other registration rules**

Other registration rules	6.2	Apr 24
--------------------------	-----	--------

#### **6.7 Assessments**

Assessments, penalties and appeals	6.7	Apr 24
------------------------------------	-----	--------

#### **6.8 Penalties and appeals**

Assessments, penalties and appeals	6.8	Apr 24
------------------------------------	-----	--------