

VAT UPDATE 2008/09

INDEX

**Covering quarterly updates
April, July & October 2008 and
January 2009**

VAT Update January 2009 Index

INTRODUCTION

This index arranges the material in the update according to type of source (ECJ decision, High Court, VAT 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
ALPHABETICAL INDEX BY SOURCE	1
1 Customs’ publications of their views	1
2 Statute and other Parliamentary material.....	1
3 Other UK official material.....	8
4 Case law: ECJ.....	9
5 Other European material.....	13
6 Case law: House of Lords.....	13
7 Case law: Court of Appeal/Court of Session.....	15
8. Case law: High Court	15
9 Case law: VAT Tribunal	17
10 Other material	28
11 Lectures	31

INDEX BY SOURCE

1 Customs’ publications of their views

<i>HMRC Press Release 02/08</i>	Change of HMRC rates of interest	Apr 08 6.3.2
<i>HMRC Guidance Notes 4 June 2008</i>	Guidance on extended clearances procedure for businesses	Jul 08 6.9.1
<i>HMRC Press Release 2 April 2008</i>	New guidance on interim payments of VAT pending extended verification	Jul 08 6.9.2
<i>HMRC Press Release 29/08 19 June 2008</i>	Commencement of three-stage consultation on partial exemption simplification	Jul 08 5.3.2
<i>HMRC Press Release 29/08 19 June 2008</i>	New consultations on taxpayers’ charter, helping taxpayers meet their obligations, and simplifying the rules on interest	Jul 08 6.9.3
<i>Revenue & Customs Press Release 2 June 2008</i>	New approved mileage rates from 1 July 2008	Jul 08 5.8.6
<i>Revenue & Customs Technical Document 3 June 2008</i>	Framework of new appeal rules described by HMRC	Jul 08 6.8.2
<i>HMRC Press Release 1 July 2008</i>	Leaflet pointing out new system of penalties that may apply to 8 th and 13 th Directive claims	Oct 08 4.5.1

<i>HMRC Press Release 3 July 2008</i>	Changes to online registration form	Oct 08 6.2.1
<i>HMRC Press Release 7 August 2008</i>	HMRC emphasise that de minimis level for postal imports is rising for duty but not for VAT	Oct 08 4.3.1
<i>HMRC Release 18 July 2008</i>	Details of new policy and rules on set-off of tax debts against repayments	Oct 08 6.9.1
<i>HMRC Release 7 August 2008</i>	New manual “VAT Civil Penalties – updated guidance”	Oct 08 6.8.2
<i>HMRC Press Release 20 November 2008</i>	Guidance on partial exemption for higher educational establishments	Jan 09 5.3.3
<i>HMRC Press Release 1 December 2008</i>	Guidance for travellers and online shoppers on what they can expect to pay in duties and VAT	Jan 09 4.3.4
<i>HMRC Press Release 1 December 2008</i>	Changes in flat rates following from change in standard rate	Jan 09 6.3.2
<i>HMRC Press Release 3 December 2008</i>	Effect of VAT rate change on SDLT charge on leases	Jan 09 2.6.4
<i>HMRC Press Release 3 December 2008</i>	New approved “fuel only” mileage rates from 1 January 2009	Jan 09 5.8.7
<i>Notice 60</i>	<i>New Intrastat General Guide</i>	Apr 08 4.3.3
<i>Notice 700/1</i>	Updated version of <i>Should I be registered for VAT?</i>	Apr 08 6.2.6
<i>Notice 700/6</i>	New notice <i>VAT Rulings</i> to replace Notice 700/51 <i>VAT Enquiries Guide</i>	Apr 08 6.9.2
<i>Notice 700/9</i>	Updated notice on TOGCs	Jul 08 2.12.2
<i>Notice 700/12</i>	Updated Notice 700/12 <i>Filling in your VAT return</i>	Oct 08 6.3.2
<i>Notice 700/18</i>	Updated notice on bad debt relief	Jan 09 5.7.1
<i>Notice 700/21</i>	New version of <i>Keeping VAT Records</i>	Apr 08 6.6.2
<i>Notice 700/45</i>	Updated Notice 700/45 <i>How to correct VAT errors and make adjustments or claims</i>	Oct 08 6.6.1
<i>Notice 700/50</i>	Updated notice on default surcharge	Jan 09 6.8.7
<i>Notice 700/52</i>	Updated version of <i>Notice of Requirement to give security to Customs and Excise</i>	Apr 08 6.9.4
<i>Notice 702/7</i>	Updated version of <i>Import VAT relief for goods supplied onward to another country in the EC</i>	Jan 09 4.4.1
<i>Notice 708</i>	Revised <i>Buildings and construction</i>	Apr 08 3.3.1
<i>Notice 725</i>	Updated version of <i>The Single Market</i>	Apr 08 4.3.2

<i>Notice 725</i>	New version of Notice 725 <i>The Single Market</i>	Oct 08 4.3.2
<i>Notice 726</i>	New notice on joint and several liability	Jul 08 6.9.4
<i>Notice 728</i>	Updated edition of New Means of Transport	Jan 09 4.3.6
<i>Notice 731</i>	Updated Notice on cash accounting scheme	Oct 08 6.5.1
<i>Notice 735</i>	New notice on <i>VAT reverse charge for mobile phones & computer chips</i>	Jul 08 2.12.3
<i>Notice 741</i>	Updated notice on place of supply of services	Jul 08 4.2.2
<i>Notice 742A</i>	Notice on option updated for new Schedule 10	Jul 08 3.2.1
<i>R&C Brief 01/08</i>	HMRC accept decision in <i>Cheshire Racing Ltd</i>	Apr 08 5.3.2
<i>R&C Brief 07/08</i>	HMRC accept <i>Fleming/Conde Nast</i> judgment	Apr 08 6.4.1
<i>R&C Brief 08/08</i>	HMRC have applied for leave to appeal <i>Weald Leasing</i> to Court of Appeal	Apr 08 5.1.1
<i>R&C Brief 13/08</i>	HMRC extend use of Intrastat information to VAT monitoring	Apr 08 4.3.3
<i>R&C Brief 14/08</i>	HMRC accept decision in <i>Gablesford Farm</i> case	Apr 08 2.11.1
<i>R&C Brief 19/08</i>	New penalty regime described	Jul 08 6.8.1
<i>R&C Brief 24/08</i>	Introduction of new Schedule 10	Jul 08 3.2.1
<i>R&C Brief 27/08</i>	HMRC change their policy on “bodies governed by public law”	Jul 08 2.3.7
<i>R&C Brief 28/08</i>	Explanation of new Schedule 10 and new notice	Jul 08 3.2.1
<i>R&C Brief 29/08</i>	Training package on the internet to help understand the new penalty regime	Jul 08 6.8.3
<i>R&C Brief 31/08</i>	Change in the law following the <i>Midlands Co-Operative Society Ltd</i> decision on transferability of VAT repayment rights	Jul 08 6.4.5
<i>R&C Brief 34/08</i>	HMRC comment on claims for extra recovery by educational establishments	Oct 08 5.3.1
<i>R&C Brief 35/08</i>	Explanation of new rules on fund management	Oct 08 2.3.1

<i>R&C Brief 36/08</i>	HMRC comment on VAT liability of “charity challenges”	Oct 08 2.9.1
<i>R&C Brief 38/08</i>	Withdrawal of concession by which interest not charged on small voluntary disclosures	Oct 08 6.3.1
<i>R&C Brief 44/08</i>	Explanation of change of intention on input tax recovery by house-builders	Oct 08 3.4.1
<i>R&C Brief 46/08</i>	Current state of the appeal in <i>Loyalty Management UK</i> explained	Oct 08 5.2.1
<i>R&C Brief 48/08</i>	Late change to new rules on fund management	Oct 08 2.3.1
<i>R & C Brief 49/08</i>	Changes to rules on use of red diesel for private passenger craft	Jan 09 2.5.1
<i>R & C Brief 52/08</i>	Lower rate VAT continues to apply to fuel used for private passenger craft	Jan 09 2.5.1
<i>R&C Brief 53/08</i>	HMRC comment on requirements to file sales lists for services from 2010	Jan 09 4.2.2
<i>R&C Brief 54/08</i>	Comment on scheme to prevent clawback on houses	Oct 08 3.4.1
<i>R & C Brief 57/08</i>	HMRC change view of liability of penalty charges in car parks	Jan 09 2.1.1
<i>Re & C Brief 60/08</i>	Treatment of “redemption services” following LMUK ruling of Court of Appeal is mandatory from 17/9/08	Jan 09 5.2.1
<i>R & C Brief 61/08</i>	Increase in intrastat limits from 1 January 2009	Jan 09 4.3.3
<i>www.hmrc.gov.uk</i>	Conclusion of TOGC consultation	Apr 08 2.12.1
<i>http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eLibrary_ShowContent&id=HMCE_P ROD_010443&propertyType=document</i>	HMRC provide list of vehicles with classification of whether they are counted as vans or cars for VAT	Jul 08 5.43.1
<i>http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eLibrary_ShowContent&id=HMCE_P ROD1_026253&propertyType=document</i>	Trade note dealing with VAT overdeclared by motor retailers following the <i>Marks & Spencer</i> decision	Jul 08 6.4.4
<i>http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eImport_ShowContent&id=HMCE_P ROD1_023764&propertyType=document</i>	Updated their guidance on SIVA	Jan 09 4.3.1

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eTravel_ShowContent&id=HMCE_P RODI_028719&propertyType=document	Guidance for travellers and online shoppers on what they can expect to pay in duties and VAT	Jan 09 4.3.4
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pag eExcise_ShowContent&propertyType=document&columns=1&id=HMCE_PRODI_028967	Consultation on legislation for enacting extra-statutory concessions	Jan 09 6.9.3
http://www.hmrc.gov.uk/manuals/vatfinmanual/index.htm	VAT Finance Manual on HMRC website	Apr 08 2.3.4
http://www.hmrc.gov.uk/pbr2008/treatment-sales.pdf	Guidance on change of rate	Jan 09 2.6.1
http://www.hmrc.gov.uk/pdfs/info-hmrc.htm	New version of Notice 706 to reflect changes to clearance procedures	Jul 08 6.9.1
<i>Updated Notice 1: Customs guide for travellers entering the UK</i>	Guidance for travellers on what they can expect to pay in duties and VAT	Jan 09 4.3.4
www.hmrc.gov.uk	Consultation: Penalties Reform: The Next Phase	Apr 08 6.9.1
www.hmrc.gov.uk	Consultation: <i>Payments, Repayments and Debt: Responses to Consultation and Proposals</i>	Apr 08 6.9.1
www.hmrc.gov.uk	Consultation: <i>A New Approach to Compliance Checks: Responses to Consultation and Proposals</i>	Apr 08 6.9.1
www.hmrc.gov.uk	Summary of responses to recent consultations on debt, penalties and compliance checks	Apr 08 6.9.1
www.hmrc.gov.uk	Summary of responses to consultation on “Safeguards for Taxpayers”	Apr 08 6.9.1
www.hmrc.gov.uk	Fourth issue of “Agent Update”	Apr 08 6.9.6
www.hmrc.gov.uk	Guidance on new Tribunals	Jan 09 6.8.4
www.hmrc.gov.uk	Consultation, draft legislation and technical comments on new rules for late filing penalties	Jan 09 6.8.8
www.hmrc.gov.uk	Consultation about VAT Package legislation	Jan 09 4.2.3
www.hmrc.gov.uk 22 Aug 2008	Issue 7 of “agent update”	Oct 08 6.9.3
www.hmrc.gov.uk and search for “staff hire concession”	Summary of responses to review of staff hire concession	Apr 08 2.9.2

www.hmrc.gov.uk/aiu/disclosure-nov08.pdf	New guidance on rules for disclosure of direct tax avoidance schemes	Jan 09 6.9.2
www.hmrc.gov.uk/factsheets/complaints-factsheet.pdf	New factsheet on “Complaints and putting things right”	Jan 09 6.9.1
www.hmrc.gov.uk/largecompanies/clearance-pilot.html	HMRC extend pilot scheme for giving clearances to businesses	Apr 08 6.9.2
www.hmrc.gov.uk/manuals	Online guidance on annual accounting scheme	Jan 09 6.3.4
www.hmrc.gov.uk/manuals	Online guidance on assurance procedures for the tax-free vehicles under the Personal Export Scheme	Jan 09 4.3.7
www.hmrc.gov.uk/manuals	Updated online guidance on debt management and banking	Jan 09 6.9.5
www.hmrc.gov.uk/manuals	Online guidance on cash accounting scheme	Jan 09 6.5.1
www.hmrc.gov.uk/manuals	Online guidance on energy-saving materials and grant-funded heating	Jan 09 2.5.2
www.hmrc.gov.uk/manuals	Online guidance on administration of bad debt relief	Jan 09 5.7.2
www.hmrc.gov.uk/manuals	Online guidance on cultural services exemption	Jan 09 2.3.8
www.hmrc.gov.uk/manuals/vatcep/index.htm	<i>VAT Civil Evasion Penalty</i> manual published online	Apr 08 6.9.3
www.hmrc.gov.uk/manuals/vatrevchgmanual	New manual on reverse charge system for “carousel-prone” goods	Oct 08 5.8.3
www.hmrc.gov.uk/manuals/vattosmanual/vattos1000.htm	New manual on time of supply published	Jul 08 6.5.1
www.hmrc.gov.uk/manuals/vclothingmanual	New manual on supplies of clothing and footwear	Oct 08 2.4.4
www.hmrc.gov.uk/manuals/vprotequipmanual	New manual on protective equipment	Oct 08 2.4.4
www.hmrc.gov.uk/pbr2008/measure1.htm	New scale rates for fuel after fall in standard rate	Jan 09 2.12.1
www.hmrc.gov.uk/pbr2008/measure1.htm ; SI 2008/3020	Change of standard rate of VAT	Jan 09 2.6.1
www.hmrc.gov.uk : PE5350	HMRC comment on effect of sale of leased assets on partial exemption calculations	Oct 08 5.3.6
<i>No reference</i>	HMRC review what is “insignificant” exempt input tax of local authorities	Apr 08 5.3.5
<i>Information Sheet 02/08</i>	Exchange rates for special registration scheme for e-businesses	Jul 08 4.1.1
<i>Information Sheet 03/08</i>	Explanation of new Schedule 10	Jul 08 3.2.1

<i>Information Sheet 04/08</i>	Guidance on grant-funded research	Jul 08 2.1.2
<i>Information Sheet 05/08</i>	Exchange rate summaries for e-traders using special registration scheme	Oct 08 4.1.1
<i>Information Sheet 06/08</i>	Portuguese e-services VAT rate drops from 21% to 20% on 1 July 2008	Oct 08 4.1.1
<i>Information Sheet 07/08</i>	Explanation of change of intention on input tax recovery by house-builders	Oct 08 3.4.1
<i>Information Sheet 10/08</i>	Treatment of special scheme e-traders	Jan 09 4.1.1
<i>Information Sheet 11/08</i>	Treatment of special scheme e-traders	Jan 09 4.1.1
<i>Information Sheet 12/08</i>	Change of e-trader rate in Latvia	Jan 09 4.1.1
<i>CIP (08) 75 27 November 2008</i>	Post clearance recovery of import VAT set at £18	Jan 09 4.3.5
<i>JVCC Paper 08/08</i>	Consultation on EU invoicing proposals	Jul 08 6.6.2

2 Statute and other Parliamentary material

<i>BN 74</i>	Changes to Group 5 Sch.9 to give effect <i>JP Morgan Claverhouse</i>	Apr 08 2.3.5
<i>BN 75</i>	Increase in limits for correction of errors through VAT account	Apr 08 6.6.1
<i>BN 76</i>	Changes to VAT fuel scale charge	Apr 08 2.12.2
<i>BN 77</i>	Lower rate on smoking cessation products to continue beyond 30 June 2008	Apr 08 2.5.1
<i>BN 78</i>	Announcement of a “proper” transitional period for capping	Apr 08 6.4.1
<i>BN 79</i>	Schedule 10 to be rewritten with effect from 1 June 2008	Apr 08 3.2.1
<i>BN 97</i>	New rules for checking that taxpayers declare and pay the right amounts	Apr 08 6.7.2
<i>BN 108</i>	Withdrawal of staff hire concession from 1 April 2009	Apr 08 2.9.2
<i>PBRN 24</i>	Change to retail scheme thresholds	Jan 09 2.6.5
<i>PBRN 25</i>	Entry and exit tests for flat rate scheme to change 1 April 2009	Jan 09 6.3.1
<i>Finance Bill 2008 cl.115 & 116</i>	Introduction of transitional period for capping	Apr 08 6.4.1

<i>SI 2008/556</i>	HMRC extend use of Intrastat information to VAT monitoring	Apr 08 4.3.3
<i>SI 2008/568</i>	Implementation of FA 2007 penalty rules	Apr 08 6.8.1
<i>SI 2008/707</i>	Increase in registration thresholds from 1 April 2008	Apr 08 6.2.5
<i>SI 2008/722</i>	Changes to VAT fuel scale charge	Apr 08 2.12.2
<i>SI 2008/1146</i>	Introduction of new Schedule 10	Jul 08 3.2.1
<i>SI 2008/1339</i>	Amendments to s.33A museums entitled to recover VAT on expenses	Jul 08 5.6.2
<i>SI 2008/1410</i>	Lower rate for smoking cessation products extended	Jul 08 2.5.1
<i>SI 2008/1482</i>	Changes to the rules on correction of errors	Jul 08 6.6.1
<i>SI 2008/2547</i>	Amendments to Group 5 Sch.9 to revise fund management exemption	Oct 08 2.3.1
<i>SI 2008/2599</i>	Changes to rules on use of red diesel for private passenger craft	Jan 09 2.5.1
<i>SI 2008/2676</i>	Lower rate VAT continues to apply to fuel used for private passenger craft	Jan 09 2.5.1
<i>SI 2008/2833</i>	Rules for new Tribunals	Jan 09 6.8.4
<i>SI 2008/2834</i>	Rules for new Tribunals	Jan 09 6.8.4
<i>SI 2008/2835</i>	Rules for new Tribunals	Jan 09 6.8.4
<i>SI 2008/2847</i>	Increase in intrastat limits from 1 January 2009	Jan 09 4.3.3
<i>SI 2008/3021</i>	Extension of s.88 time limit to 45 days for credit notes	Jan 09 2.6.1
<i>SI 2008/3058</i>	Increase in personal import limits from 1 January 2009	Jan 09 4.3.4

3 Other UK official material

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ShowContent&id=HMCE_CL_000067&propertyType=document	New VAT 65 form	Apr 08 4.5.1
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ShowContent&id=HMCE_PROD_007838&propertyType=document	New VAT 65A form	Apr 08 4.5.1
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ConsultationDocuments&propertyType=document&columns=1&id=HMCE_PROD1_028281	New consultation on penalties reform	Apr 08 6.8.1
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ConsultationDocuments&propertyType=document&resetCT=true&id=HMCE_PROD1_028277	Draft legislation implementing new penalty regime	Apr 08 6.8.1
http://nds.coi.gov.uk/environment/fullDetail.asp?ReleaseID=385828&NewsAreaID=2&NavigatedFromDepartment=True	DBERR reports on numbers of registered traders	Jan 09 6.2.1
http://www.hmrc.gov.uk/ria/pen-reform.pdf	Regulatory impact assessment on new penalty regime	Apr 08 6.8.1
<i>Ministerial statement 25 November 2008</i>	Promise of anti-avoidance legislation to deal with change of rate in 2010	Jan 09 2.6.2
<i>Press Notice 35/08</i>	Annual report of National Audit Office on HMRC accounts	Oct 08 6.9.2

4 Case law: ECJ

ECJ (A-G) (Case 288/07): <i>HMRC v Isle of Wight Council (No 2) (and related appeals)</i>	A-G suggests that “distortion of competition” must be considered on an activities basis, not on the local facts alone	Jul 08 2.1.1
ECJ (A-G) (Case C-25/07): <i>A Sosnowska v Dyrektor Izby Skarbowej we Wroclawiu Osrodek Zamiejscowy w Walbrzychu</i>	Polish VAT rules requiring security deposit or extended repayment period in first year of trading were contrary to 6 th Directive	Apr 08 4.4.6
ECJ (A-G) (Case C-302/07): <i>JD Wetherspoon plc v HMRC</i>	UK’s rules on rounding of retail sales did not contravene fiscal neutrality	Jan 09 2.6.6
ECJ (A-G) (Case C-484/06): <i>Fiscale eenheid Koninklijke Ahold NV v Staatssecretaris van Financiën</i>	Advocate-General wants rounding of VAT to produce “most accurate” result	Apr 08 2.6.1
ECJ (A-G) (Case C-488/07): <i>Royal Bank of Scotland Group plc v HMRC</i>	Special method requirement for accurate rounding of percentages was not contrary to Directive	Jan 09 5.3.2
ECJ (A-G) (Case C-572/07): <i>RLRE Tellmer Property s.r.o. v Finanční ředitelství v Ústí nad Labem</i>	Cleaning of domestic premises was a taxable supply separate from the rent	Jan 09 2.8.1
ECJ (A-G) (Cases C-95/07 and C-96/07) <i>Ecotrade SpA v Agenzia Entrate Ufficio Genoa 3</i>	Assessment of output tax ought to recognise input tax necessarily related to the same supply	Apr 08 4.2.2
ECJ (Case 253/07): <i>Canterbury Hockey Club v HMRC (and related appeal)</i>	Exemption can extend to fees paid by corporate persons, as long as individuals are the ultimate beneficiaries	Jan 09 2.3.5
ECJ (Case C-124/07): <i>JCM Beheer BV v Staatssecretaris van Financiën</i>	Sub-agent was entitled to exemption even though commission was received indirectly	Jul 08 2.3.1
ECJ (Case C-132/06): <i>Commission v Italy</i>	Italian amnesty for past years held in breach of 6 th Directive	Oct 08 4.4.3
ECJ (Case C-154/08): <i>Commission of the European Communities v Kingdom of Spain</i>	Application for ruling that Spanish land registrars act as taxable persons	Jan 09 2.1.3
ECJ (Case C-162/07): <i>Ampliscientifica Srl and another v Ministero dell'Economia e delle Finanze and another</i>	Italy was entitled to restrict VAT grouping where companies were not in a corporate relationship for the whole calendar year	Jul 08 6.1.1
ECJ (Case C-174/07): <i>Commission v Italy</i>	Italy’s VAT amnesty for 2002 was in breach of Directive	Jan 09 4.4.5
ECJ (Case C-231/07): <i>Tiercé Ladbroke v Belgian State</i> ; (Case C-232/07): <i>Derby SA v Belgian State</i>	Gambling intermediary was not exempt as providing financial services	Jan 09 2.3.4

ECJ (Case C-25/07): <i>A Sosnowska v Dyrektor Izby Skarbowej we Wroclawiu Osrodek Zamiejscowy w Walbrzychu</i>	Polish rules on repayment claims in first year of trading were too restrictive	Oct 08 4.4.1
ECJ (Case C-271/06): <i>Netto Supermarkt GmbH & Co OHG v Finanzamt Malchin</i>	Supermarket was entitled to treat exports as exempt on basis of documentation which turned out to be forged	Apr 08 4.3.1
ECJ (Case C-288/07): <i>HMRC v Isle of Wight Council and others</i>	ECJ rules on determination of distortion of competition	Oct 08 2.1.1
ECJ (Case C-291/07): <i>Kollektivavtalsstiftelsen TRR Trygghetsrådet</i>	ECJ rules that supplies to a taxable person in another member state are within art.56 even if received for a non-business purpose	Jul 08 4.2.1
ECJ (Case C-291/07): <i>Kollektivavtalsstiftelsen TRR Trygghetsrådet v Skatteverket</i>	Reverse charge applied where purchaser of services was a taxable person, not where bought for business use	Jan 09 4.2.1
ECJ (Case C-309/06): <i>Marks & Spencer plc v HMRC</i>	ECJ holds that UK was wrong to take away repayment rights without transitional period, even where rights related to UK law alone	Jul 08 6.4.1
ECJ (Case C-316/08): <i>Latex Srl v Agenzie delle Entrate, Amministrazione Dell'Economia e delle Finanze</i>	Italian time limits on repayment of input tax in excess of output tax are in breach of 6 th Directive	Oct 08 4.4.4
ECJ (Case C-371/07): <i>Danfoss A/S and AstraZeneca A/S v Skatteministeriet</i>	Refreshments at business meetings could have business purpose so self-supply rules were not engaged	Jan 09 2.7.1
ECJ (Case C-407/07): <i>Stichting Centraal Begeleidingsorgaan voor de Intercollegiale Toetsing v Staatssecretaris van Financiën</i>	ECJ considers exemption for co-operatives meeting collective expenditure of non-taxable persons	Jan 09 2.3.9
ECJ (Case C-414/07): <i>MAGOORA Sp. z o.o. v Dyrektor Izby Skarbowej w Krakowie</i>	Extension of input tax block is not allowed where input tax is incurred for business purposes	Jan 09 4.4.4
ECJ (Case C-425/06): <i>Ministero dell'Economia e delle Finanze v Part Service Srl</i>	Abusive practice could be found on basis that tax advantage was a principal purpose of arrangements	Apr 08 5.1.2
ECJ (Case C-426/07): <i>Krawczyński v Dyrektor Izby Celnej w Białymstoku</i>	Polish car duty rules were not similar to VAT and not in breach of Directive	Oct 08 4.4.7

ECJ (Case C-437/06): <i>SECURENTA Göttinger Immobilienanlagen und Vermögensmanagement AG als Rechtsnachfolgerin der Göttinger Vermögensanlagen AG v Finanzamt Göttingen</i>	ECJ rules that investment business has to restrict input tax for non-business activities, but no method is set by 6 th Directive for doing this	Apr 08 5.3.1
ECJ (Case C-442/05): <i>Finanzamt Oschatz v Zweckverband zur Trinkwasserversorgung und Abwasserbeseitigung Torgau-Westelbien</i>	ECJ decides that supply of water pipe can be eligible for lower rating in line with the supply of water	Jul 08 4.4.2
ECJ (Case C-456/07): <i>Karol Mihal v Danovy úrad Košice V</i>	Bailiffs acting for a public authority were nonetheless taxable persons	Oct 08 4.4.6
ECJ (Case C-456/07): <i>Karol Mihal v Danovy úrad Košice V</i>	Bailiff acting for public authority was a taxable person	Jan 09 2.1.3
ECJ (Case C-460/07): <i>Sandra Puffer v Unabhängiger Finanzsenat, Außenstelle Linz</i>	Trader was entitled to full input tax deduction on mixed use asset, even if it included a swimming pool	Jan 09 5.6.2
ECJ (Case C-462/05): <i>EC Commission v Portuguese Republic</i>	ECJ declares that Portugal's lower rate on road tolls is in breach of 6 th Directive	Jul 08 4.4.6
ECJ (Case C-484/06): <i>Fiscale eenheid Koninklijke Ahold NV v Staatssecretaris van Financiën</i>	Rounding procedures are for member states because no rules are laid down in 6 th Directive	Oct 08 2.6.1
ECJ (Case C-554/07): <i>Commission of the European Communities v Ireland</i>	Application for ruling that Irish treatment of public authorities does not comply with Directiv	Jan 09 2.1.3
ECJ (Case C-98/07): <i>Nordania Finans A/S and another v Skatteministeriet</i>	Leased assets were not "capital goods used in the business" to be excluded from partial exemption calculations	Apr 08 5.3.4
ECJ (Cases C-95/07 and C-96/07) <i>Ecotrade SpA v Agenzia Entrate Ufficio Genoa 3</i>	Italy could have different time limits for assessing output tax and claiming input tax, but had to apply them fairly	Jul 08 4.4.1
ECJ (Reference) (Case C-174/08): <i>NCC Construction Danmark A/S v Skatteministeriet</i>	Reference to ECJ to clarify treatment of "incidental land transactions" for partial exemption calculations	Jul 08 4.4.4
ECJ (reference) (Case C-2/08): <i>Amministrazione dell'Economia e delle Finanze Agenzia delle Entrate v Olimpiclub Srl</i>	Effect of overriding EU law on domestic principle of binding case law precedent – reference to ECJ from Italy	Jan 09 4.4.2
ECJ (reference) (Case C-244/08): <i>Commission v Italy</i>	Reference to ECJ about Italian rules on established traders who don't make supplies in Italy	Oct 08 4.5.2
ECJ (reference) (Case C-357/07): <i>R (oao TNT Post UK Ltd) v HMRC</i>	Reference to ECJ on whether UK's exemption for Post Office is fair	Jan 09 2.3.3

ECJ (reference) (Case C-37/08): <i>RCI Europe v HMRC</i>	Reference on treatment of timeshare fees	Apr 08 4.2.1
ECJ (Reference) (Case C-371/07): <i>Danfoss A/S and AstraZeneca A/S v Skatteministeriet</i>	Reference to ECJ on treatment of meals provided in business canteen to staff and business contacts	Jul 08 4.4.5
ECJ (reference) (Case C-515/07): <i>Vereniging Noordelijke Land- en Tuinbouw Organisatie v Staatssecretaris van Financiën</i>	Reference to clarify treatment of goods bought for part business, part private use	Jan 09 2.6.7
ECJ (Reference) (Case C-566/07) <i>Staatssecretaris van Financiën v Stadeco BV</i>	Reference on method of correcting invoices wrongly charging VAT on supplies which should be outside the scope	Apr 08 4.2.3
ECJ (reference): <i>JD Wetherspoon plc</i>	Another reference to ECJ on question of how rounding is to be done	Oct 08 2.6.1
<i>No reference</i>	Swedish court refers questions on recovery of input tax by holding companies	Jul 08 5.1.1

5 Other European material

<i>COM(2008) 58 final; 2008/0026 (COD)</i>	Proposal to amend Intrastat regulations to reduce arrivals reporting by increasing threshold	Apr 08 4.3.3
<i>Commission Press Release IP/08/141</i>	Commission refers UK's rules on the "offshore loop" to the ECJ	Apr 08 4.5.2
<i>Commission Press Release IP/08/513</i>	Reasoned opinion to Spain about treatment of barter consideration in land transactions	Jul 08 4.4.3
<i>Council Press Release C/08/37 6359/08 (Presse 37)</i>	Council of Ministers welcomes adoption of VAT package	Apr 08 4.4.2
http://213.38.165.138/upload/study_fighting_VAT_fraud-1.pdf	PWC study on fraud commissioned by Commission	Apr 08 4.4.1
http://213.38.165.138/upload/study_fighting_VAT_fraud-2.pdf	PWC study on fraud commissioned by Commission	Apr 08 4.4.1
http://ec.europa.eu/taxation_customs/resources/documents/common/consultations/tax/VAT_rates_public_consultation_document_en.pdf	Commission consults about reduced rates for labour-intensive services	Apr 08 4.4.4
http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/info_docs/tax_reports/report_activities_2007_en.pdf	Commission reports on its tax-related activities during 2007	Apr 08 4.4.3

<i>IP/08/131</i>	Commission issues reasoned opinion to Germany on treatment of withdrawal of land from business	Apr 08 3.1.2
<i>IP/08/135</i>	Commission issues reasoned opinion to three countries for including car taxes in taxable amount on sales of new vehicles	Apr 08 2.6.2
<i>IP/08/139</i>	Commission takes infringement proceedings against Finland in respect of legal aid treatment	Apr 08 2.1.1
<i>IP/08/145</i>	Commission issues reasoned opinion to France on application of reduced rate to some services of undertakers	Apr 08 2.8.2
<i>IP/08/208 12 February 2008</i>	Commission announces adoption of VAT package	Apr 08 4.4.2
<i>IP/08/291</i>	Commission announces further consideration of more radical measures to combat fraud	Apr 08 4.4.1
<i>IP/08/333</i>	Commission issues reasoned opinion to 8 states on operation of TOMS	Apr 08 4.4.6
<i>IP/08/335</i>	Commission issues reasoned opinion to Poland concerning rules on international services	Apr 08 4.2.4
<i>IP/08/338</i>	Commission issues reasoned opinion to Greece for failing to implement <i>BP Supergas</i> decision	Apr 08 4.4.6
<i>IP/08/454</i>	Commission announces further consideration of conventional measures to combat fraud	Apr 08 4.4.1
<i>IP/08/1846</i>	Commission announces measures to combat fraud	Jan 09 4.4.1
<i>TAXUD/2414/08-EN</i>	Commission's background paper on finance changes	Apr 08 2.3.1
<i>Commission MEMO/08/481</i>	Commission proposes to extend permission to use reduced rates	Oct 08 4.4.5
<i>Commission Press Release IP/08/1109</i>	Commission issues FAQs on reduced rate rules	Oct 08 4.4.5
http://ec.europa.eu/taxation_customs/index_en.htm	Commission announces measures to combat fraud	Jan 09 4.4.1
http://ec.europa.eu/taxation_customs/ taxation/vat/control_anti-fraud/reports/index_en.htm	Commission announces measures to combat fraud	Jan 09 4.4.1

http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/economic_analysis/tax_papers/taxation_paper_13_en.pdf	Commission publishes study on effect of having different, lower rates of VAT – recommends single rate as long-term objective	Jan 09 4.4.3
http://ec.europa.eu/taxation_customs/resources/documents/common/consultations/tax/consultation_VATinvoicing_en.pdf	Consultation on invoicing rules	Oct 08 4.4.2

6 Case law: House of Lords

House of Lords: <i>R v May</i>	Confiscation order for carousel fraudster approved by House of Lords	Jul 08 5.8.5
House of Lords: <i>Newnham College in the University of Cambridge v HMRC</i>	Disapplication rules did not bite because subsidiary occupied the building, not the college	Jul 08 3.2.2
House of Lords: <i>Total Network SL v HMRC</i>	HMRC entitled to use “unlawful means conspiracy” as cause of action against Spanish company allegedly involved in carousel fraud	Apr 08 5.8.6

7 Case law: Court of Appeal/Court of Session

Court of Appeal (Criminal Division): <i>R v Takkar</i>	Sentence on carousel fraudster was appropriate	Apr 08 5.8.5
Court of Appeal (Criminal Division): <i>R v Ward</i>	Sentence on carousel fraudster was appropriate	Apr 08 5.8.5
Court of Appeal: <i>EB Central Services Ltd v HMRC</i>	Left luggage facilities were not closely enough connected with transport to enjoy zero-rating	Jul 08 2.4.3
Court of Appeal: <i>HMRC v Dunwood Travel</i>	Annual adjustment belonged in June return, so could be reassessed within 3 years of June, not March	Apr 08 6.7.1
Court of Appeal: <i>HMRC v Weight Watchers (UK) Ltd</i>	Printed matter was part of a compound supply of standard rated services	Jul 08 2.8.3
Court of Appeal: <i>Midlands Co-Operative Society Ltd v HMRC</i>	There was nothing in law to prevent a right to reclaim VAT being transferred to a purchaser of a TOGC	Jul 08 6.4.5
Court of Appeal: <i>R v Matthews</i>	Conviction for attempt to cheat the revenue upheld	Jul 08 6.9.5
Court of Appeal: <i>R v Sangha and others</i>	Confiscation orders confirmed in case related to carousel fraud	Jan 09 5.8.4
Court of Session: <i>HMRC v The Board of Governors of the Robert Gordon University</i>	University supplied staff as exempt education, not taxable staff, to company under its control	Apr 08 2.3.6

Court of Session: <i>HMRC v The Royal Bank of Scotland Group plc</i>	Tribunal had been wrong to find in favour of bank's proposed special method	Oct 08 5.3.2
Court of Session: <i>The Raj Restaurant v HMRC</i>	Assessment was not raised for any accounting period of trader, so was invalid	Jan 09 6.7.1
8. Case law: High Court		
High Court: <i>Birkdale School Sheffield v HMRC</i>	Fee refund scheme was not a separate supply but an alternative price for exempt supply of education	Apr 08 2.3.7
High Court: <i>Brunel Motor Co Ltd v HMRC and another</i>	Credit notes issued in relation to retention of title clauses validly cancelled the original supplies	Apr 08 5.7.2
High Court: <i>Calltell Telecom Ltd and another v HMRC</i>	HMRC succeeded with application for appellant to deposit security for legal costs before appeal proceeds to High Court	Jul 08 5.8.4
High Court: <i>HMRC v AXA UK plc</i>	Service provided by insurer to dentists included exempt and taxable elements	Jul 08 2.3.3
High Court: <i>HMRC v N Dempster t/a Boulevard</i>	Trader had not been accused of dishonesty by HMRC, so had to be treated as innocent – input tax allowed	Apr 08 5.8.4
High Court: <i>HMRC v Weald Leasing Ltd</i>	High Court rules that artificial arrangements were not abuse of rights because an exempt business is entitled to obtain cash flow benefit by leasing	Apr 08 5.1.1
High Court: <i>HMRC v Weight Watchers (UK) Ltd</i>	Some papers provided to people joining Weight Watchers were ZR, but others were part of single supply	Apr 08 2.8.1
High Court: <i>HMRC v West</i>	Car could be a collector's item if of "high value" – test considered	Jan 09 5.4.1
High Court: <i>HMRC v Xicom Systems Ltd</i>	Dispute about offset of award of costs to taxpayer against debt due to HMRC	Oct 08 6.9.1
High Court: <i>Holland (trading as The Studio Hair Company) v HMRC</i>	Appeal by hairdressers on "chair rent" dismissed	Jan 09 3.1.1
High Court: <i>Leisure Pass Group Ltd v HMRC</i>	Pass which gave right of entry to attractions was not a face-value voucher	Oct 08 2.6.2
High Court: <i>Littlewoods Retail Ltd and others v HMRC</i>	Mail order companies could proceed with claim for compound interest in spite of other similar cases existing	Jan 09 6.4.1

High Court: <i>Lt-Comdr Stone v HMRC</i>	Replica Dutch barge was not designed or adapted for recreation or pleasure	Jul 08 2.4.4
High Court: <i>MA & AJ Wild v HMRC</i>	Companies owned by married couple were part of the VAT registered partnership between them	Jul 08 6.2.5
High Court: <i>Mason v Boscawen</i>	Non-VAT case considers whether “rent” includes VAT where option exercised	Jan 09 3.2.2
High Court: <i>Procter & Gamble (UK) v HMRC</i>	Pringles are not predominantly potato so they are zero-rated	Oct 08 2.4.1
High Court: <i>R (oao BMW AG and others) v HMRC</i>	Direction to align VAT return periods of associated companies was unreasonable	Jul 08 6.3.1
High Court: <i>Vigdor Ltd v HMRC</i>	Appeal by hairdressers on “chair rent” dismissed	Jan 09 3.1.1

9 Case law: VAT Tribunal

VAT Tribunal (20,504): <i>The Old Tollgate Restaurant Ltd</i>	Major customer’s termination was a reasonable excuse for default	Apr 08 6.8.4
VAT Tribunal (20,505): <i>Trevor Stafford T/A All Bikes</i>	Trader’s records were accepted as accurate in spite of widely different mark-ups on standard and zero-rated items	Apr 08 6.7.3
VAT Tribunal (20,506): <i>Andrew and Tina Johnson</i>	Renovation of cottage inhabited up to 2000 did not qualify for DIY relief	Apr 08 3.4.1
VAT Tribunal (20,507): <i>Tom Carr T/A The Princess Royal Public House</i>	Pub not taken over as TOGC because previous business had ceased	Apr 08 6.2.1
VAT Tribunal (20,508): <i>Calibre Tas Ltd</i>	HMRC’s decision on flat rate was unreasonable	Apr 08 6.3.1
VAT Tribunal (20,509): <i>Ifield Sports Club</i>	Sports club could explain “hole” in its accounts – no missing VATable turnover	Apr 08 6.7.3
VAT Tribunal (20,511): <i>1st Stop Hire Services Ltd</i>	Unsuccessful appeal against security requirement	Apr 08 6.9.5
VAT Tribunal (20,513): <i>Sony Ericsson Ltd</i>	Involvement of key employee in tax audit in another country was not an excuse for late filing in the UK	Apr 08 6.8.2
VAT Tribunal (20,514): <i>Platinum Acquisitions Ltd</i>	Input tax had been incurred on behalf of another company; claimant was not entitled to deduct it	Apr 08 5.2.1
VAT Tribunal (20,515): <i>Aramark Ltd</i>	Catering company acted as principal in selling food to US Embassy staff	Apr 08 2.9.1

VAT Tribunal (20,516): <i>Dr Kartik Chandra Ray</i>	Input tax was incurred for a trade to be carried on by a company, not the claimant	Apr 08 5.2.2
VAT Tribunal (20,517): <i>Charles Reed Fleet Services Limited</i>	Assessment upheld: 75% prompt payment discount was not offered to customers	Apr 08 6.7.3
VAT Tribunal (20,519): <i>Gablesfarm Dogs and Cats Home</i>	Charity was eligible for ZR on sale of stray animals handed in by public and local authority dog-catcher	Apr 08 2.11.1
VAT Tribunal (20,520): <i>Royal Bank of Canada Ltd (as Trustee of the Matrix Dudley Trust)</i>	Enterprise Zone Trust could not link run-off period overheads to taxable supplies made in first 7 years of business	Apr 08 5.8.2
VAT Tribunal (20,521): <i>T-Mobile Ltd</i>	Charges for paying by cheque were not exempt	Apr 08 2.3.2
VAT Tribunal (20,526): <i>John Mills Ltd</i>	POA trader should not have paid late by credit transfer: default stood	Apr 08 6.8.4
VAT Tribunal (20,528): <i>Barclays Bank plc</i>	Debt collector made taxable supplies to bank, not negotiation	Apr 08 2.3.3
VAT Tribunal (20,529): <i>Ahmadur Rahman T/A Adibs Indian Takeaway</i>	Tribunal considers proper EDR in suppression of sales case	Apr 08 6.2.2
VAT Tribunal (20,531): <i>Kevin & Mary Lai T/A The Rice Bowl</i>	Dispute about fitting out costs of restaurant before EDR	Apr 08 5.8.7
VAT Tribunal (20,532): <i>Cranfield Capital Trustees Ltd</i>	Pension fund trustees were entitled to input tax recovery on advisers' fees	Apr 08 5.8.1
VAT Tribunal (20,533): <i>Livewire Telecom Ltd</i>	HMRC failed to deny input tax in contra-trading case	Apr 08 5.8.3
VAT Tribunal (20,535): <i>Alliance Systems Ltd</i>	Confusion over change of stagger group was a reasonable excuse	Apr 08 6.8.4
VAT Tribunal (20,536): <i>Independiente Ltd</i>	Problems with bank holidays and BACS transfer: excuse appeal failed	Apr 08 6.8.4
VAT Tribunal (20,537): <i>Serdane Ozcan</i>	Mark-up computations considered: trader partly successful	Apr 08 6.7.3
VAT Tribunal (20,539): <i>Allegra Strategies Ltd</i>	Letter from HMRC appeared to allow late payment without surcharge: held to be a reasonable excuse	Apr 08 6.8.4
VAT Tribunal (20,541): <i>Paul Cussins</i>	Planning conditions on "live-work" conversion meant it was not a dwelling	Apr 08 3.4.1
VAT Tribunal (20,546): <i>Cater Clark Ltd</i>	Arguments about s.63 penalty: Tribunal finds for taxpayer	Apr 08 6.8.5
VAT Tribunal (20,547): <i>Amanda Michelle Vaughan</i>	Date on which trader entitled to deregister considered	Apr 08 6.2.4

VAT Tribunal (20,548): <i>Swanstaff Recruitment Ltd</i>	Computer breakdown was a reasonable excuse	Apr 08 6.8.4
VAT Tribunal (20,549): <i>Smartnet Technologies Ltd</i>	Unsuccessful appeal against security requirement	Apr 08 6.9.5
VAT Tribunal (20,550): <i>Karakusevic Carson LLP</i>	Problems with bank holidays and BACS transfer: excuse appeal failed	Apr 08 6.8.4
VAT Tribunal (20,551): <i>Compton & Woodhouse Ltd</i>	Statutory rights to return goods did not delay tax point: no sale or return	Apr 08 6.5.1
VAT Tribunal (20,552): <i>Seek-It Ltd</i>	Delayed payments from customer an excuse, even on cash accounting	Apr 08 6.8.4
VAT Tribunal (20,558): <i>Claude Fenton (Holdings) Ltd</i>	Problems caused by bank holiday and BACS transfer: penalty of £10,000 for being a day late upheld	Apr 08 6.8.4
VAT Tribunal (20,559): <i>Mott Associates Ltd</i>	Bank bounced cheque when funds were available: excuse upheld	Apr 08 6.8.4
VAT Tribunal (20,560): <i>Thermal Transfer Ltd</i>	Bank's failure promptly to process urgent transfer requests was a reasonable excuse	Apr 08 6.8.3
VAT Tribunal (20,561): <i>Aerospace Tooling Ltd</i>	Unsuccessful appeal against security requirement	Apr 08 6.9.5
VAT Tribunal (20,562): <i>Ocean Growth UK Ltd</i>	Nutrient juice was food, not beverage	Apr 08 2.4.1
VAT Tribunal (20,563): <i>Nicholas Spence</i>	No TOGC of restaurant business from licensee to licensor of premises	Apr 08 6.2.1
VAT Tribunal (20,564): <i>Pethericks & Gillard Ltd</i>	Supply by company to principals was taxable facilities, not exempt licence to occupy	Apr 08 3.1.1
VAT Tribunal (20,565): <i>Power TV Ltd</i>	Company had to reduce input tax in respect of credit notes issued to its VAT-grouped subsidiary	Apr 08 5.7.1
VAT Tribunal (20,566): <i>Discount Furniture Direct Ltd</i>	Unsuccessful appeal against security requirement	Apr 08 6.9.5
VAT Tribunal (20,567): <i>KJ Lower & Mrs SJ Lower</i>	Garage could treat MOT fees recharged as disbursements	Apr 08 2.2.1
VAT Tribunal (20,570): <i>Olympia Technology Ltd</i>	HMRC failed to deny input tax in contra-trading case	Apr 08 5.8.3
VAT Tribunal (20,571): <i>F W R Coatings Ltd</i>	Customer's liquidation was reasonable excuse for one period but not for more	Apr 08 6.8.4
VAT Tribunal (20,572): <i>Thamesview Estate Agents Ltd</i>	Problems with bank holidays and BACS transfer: excuse appeal failed	Apr 08 6.8.4
VAT Tribunal (20,573): <i>Gio's Bar Limited</i>	Trader honest but wrong: assessment on discrepancies between till readings and declared sales upheld	Apr 08 6.7.3

VAT Tribunal (20,590): <i>Roobs UK Ltd</i>	Trader honest but wrong: assessment on incorrect allocation of ZR and SR sales upheld	Apr 08 6.7.3
VAT Tribunal (20,591): <i>Gillamoore Limited; Airdre Limited</i>	HMRC were right to deregister two companies with no evidence of intention to trade	Apr 08 6.2.3
VAT Tribunal (20,592): <i>Spier Developments Ltd</i>	Five different defences offered as excuses: three rejected, two taken away for consideration by HMRC	Apr 08 6.8.4
VAT Tribunal (20,595): <i>Ailsa Cleaning Services Ltd</i>	Special circumstances meant banking problem caused by bank holiday was a reasonable excuse	Apr 08 6.8.4
VAT Tribunal (20,596): <i>Instamech Ltd</i>	Cap upheld for reclaim of VAT overpaid after 1996	Apr 08 6.4.2
VAT Tribunal (20,597): <i>Friends of the Elderly</i>	Architect's fees incurred in installing mobility aids were eligible for ZR	Apr 08 3.3.2
VAT Tribunal (20,599): <i>Quests For Solutions</i>	Ill-health held to be reasonable excuse for late payment	Apr 08 6.8.4
VAT Tribunal (20,600): <i>JB Leasing UK Ltd</i>	Trader was badly advised and had no defence against assessments to disallow VAT on non-qualifying cars	Apr 08 6.7.3
VAT Tribunal (20,601): <i>RCS Ltd</i>	Company liable for HMRC costs because it did not withdraw its appeal promptly	Apr 08 6.8.6
VAT Tribunal (20,603): <i>Stoke Park Ltd</i>	Financial difficulties of connected company held to be within <i>Steptoe</i> principle	Apr 08 6.8.4
VAT Tribunal (20,604): <i>Quaker Trading Ltd</i>	Snacks were excepted from zero-rating	Apr 08 2.4.2
VAT Tribunal (20,605): <i>Angela Diakopoulou t/a Market Link Research</i>	Failed attempts to pay were not a reasonable excuse	Apr 08 6.8.4
VAT Tribunal (20,606): <i>Sharren Stipple t/a Infinite Recruiting</i>	Confusion over monthly or quarterly returns was excuse for early periods in string of defaults, not for later	Apr 08 6.8.4
VAT Tribunal (20,609): <i>Institute of Biomedical Science</i>	Tribunal considers recovery of input tax on account of journal included within professional body's exempt subscription	Apr 08 5.3.3
VAT Tribunal (20,610): <i>The Chancellor, Master and Scholars of the University of Cambridge</i>	Cambridge University was a business which did not qualify for lower rate of VAT on fuel supplies	Apr 08 2.5.2

VAT Tribunal (20,611): <i>Times Right Marketing Ltd (in liquidation)</i>	Company could claim bad debt relief even though it could not identify exactly which invoices were included	Apr 08 5.7.3
VAT Tribunal (20,619): <i>Lincoln Assurance Ltd</i>	Trader's proposed special method was to be preferred to HMRC's suggestion	Jul 08 5.3.1
VAT Tribunal (20,621): <i>Heatsource Ltd</i>	Two different excuses rejected – pressure of work and misunderstanding the rules	Jul 08 6.8.4
VAT Tribunal (20,623): <i>Hamid Reza Safaei t/a Pizza Place</i>	HMRC's notice of compulsory registration upheld	Jul 08 6.2.3
VAT Tribunal (20,624): <i>Twin Cleaning Contractors Ltd</i>	Vehicle was within the statutory definition of "motor car", not a van	Jul 08 5.4.2
VAT Tribunal (20,625): <i>Bailie Hotels Ltd</i>	Appeal against security requirement dismissed	Jul 08 6.9.6
VAT Tribunal (20,626): <i>Drive Rite Support Services Limited</i>	Appeal against security requirement dismissed	Jul 08 6.9.6
VAT Tribunal (20,626): <i>Gerald Patrick Houston Martin t/a The Hillside</i>	Appeal against security requirement dismissed	Jul 08 6.9.6
VAT Tribunal (20,627): <i>Carl John William Denton t/a Denton Auto Repairs</i>	HMRC's policy on disbursements was non-statutory and garage was entitled not to add VAT to recharge of MOT test fees	Jul 08 2.2.1
VAT Tribunal (20,628): <i>Sunrise Trading Ltd</i>	Trader misunderstood the rules on recovery of input tax – appeal was misconceived	Jul 08 5.3.7
VAT Tribunal (20,632): <i>Lesjofors Springs (UK) Ltd</i>	Problems with returns were within normal hazards of business: no reasonable excuse	Jul 08 6.8.4
VAT Tribunal (20,633): <i>Olympian Security Services Ltd</i>	Cash flow difficulties were normal hazards of trade, not a reasonable excuse	Jul 08 6.8.4
VAT Tribunal (20,634): <i>Ross Pharmacy Ltd</i>	HMRC conceded that trader did not know or have the means of knowing about MTIC fraud, so appeal had to succeed	Jul 08 5.8.1
VAT Tribunal (20,637): <i>Cibenze Services Ltd</i>	Payment by CHAPS after 3pm deadline was bound to be late: no excuse	Jul 08 6.8.4
VAT Tribunal (20,638): <i>Vald Birn (UK) Ltd</i>	Director left on his own to wind down business still did not have reasonable excuse for late VAT returns	Jul 08 6.8.4
VAT Tribunal (20,639): <i>Mrs E Williams (t/a Premier Flowers)</i>	Assessed person ran the business, not her son	Jul 08 6.7.1

VAT Tribunal (20,639): <i>Osteria Romana Ltd</i>	Cheque on which words did not match figures was not a reasonable excuse when bank rejected it	Jul 08 6.8.4
VAT Tribunal (20,640): <i>Chamelon Mirrors Ltd</i>	Installation of slab mirrors counted as alteration of building, eligible for zero-rating	Jul 08 3.3.3
VAT Tribunal (20,644): <i>The Boots Company plc</i>	In agreeing repayment, HMRC had agreed amendment to bespoke retail scheme – they could not go back on that and claw the repayment back	Jul 08 2.7.1
VAT Tribunal (20,645): <i>Casa Frattini Limited</i>	Assessed person ran the business of a restaurant, rather than just leasing the premises	Jul 08 6.7.1
VAT Tribunal (20,648): <i>LA Leisure Ltd</i>	Detailed consideration of capping rules applicable to claims arising after 1996 – validity confirmed	Jul 08 6.4.2
VAT Tribunal (20,651): <i>Sutherland Commercial Cleaning Services Ltd</i>	Unsigned cheque no excuse for late payment	Jul 08 6.8.4
VAT Tribunal (20,652): <i>Catering Cuisine Ltd</i>	Mark-up computation upheld as “to best judgement”	Jul 08 6.7.2
VAT Tribunal (20,653): <i>Schriftbuild und Image (UK) Ltd</i>	Illness of accountant was an excuse for the first default, but not for the next five	Jul 08 6.8.4
VAT Tribunal (20,657): <i>London Art College</i>	Printed matter was part of a single supply of standard rated services	Jul 08 2.8.2
VAT Tribunal (20,659): <i>KDP (UK) Ltd</i>	Argument about whether expenditure was linked to the business	Jul 08 5.6.1
VAT Tribunal (20,661): <i>Abbeyview Bowling Club</i>	Standard method override did not apply because difference in recovery was not “significant”	Jul 08 5.3.3
VAT Tribunal (20,661): <i>University College London</i>	HMRC’s acceptance of a repayment claim was an agreement of an amendment to a special method which could not then be revoked without the proper procedure	Jul 08 5.3.5
VAT Tribunal (20,662): <i>HS Hotels Ltd</i>	Delay due to waiting for duplicate return was not excusable: default surcharge not “disproportionate”	Jul 08 6.8.4
VAT Tribunal (20,663): <i>Michael J Morris t/a MJM Hairstyles</i>	HMRC could not amend the EDR they were contending for at the last minute: appeal allowed by default	Jul 08 6.2.2
VAT Tribunal (20,665): <i>MD Talbot</i>	Trader continued to be taxable person in respect of new business after previous business ceased	Jul 08 6.2.1

VAT Tribunal (20,666): <i>Stephen Rubie</i>	Agreeing time-to-pay arrangements did not get out of default surcharge	Jul 08 6.8.4
VAT Tribunal (20,667): <i>Honeyfone Ltd</i>	Tribunal accepted that “the means of knowing about fraud” referred to fraud generally, rather than the specific fraud in this case	Jul 08 5.8.2
VAT Tribunal (20,668): <i>The Worshipful Company of Painter-Stainers</i>	City livery company had charitable objects, but was not a philanthropic organisation – it was not exempt	Jul 08 2.3.6
VAT Tribunal (20,670): <i>Quarriers</i>	Charity was not predominantly concerned with making supplies for consideration, so was not a business	Jul 08 2.11.1
VAT Tribunal (20,671): <i>Trader Media Group Ltd</i>	Income of price comparison website was exempt as intermediary service in relation to insurance	Jul 08 2.3.2
VAT Tribunal (20,672): <i>Warren Bradley Estates</i>	Three-year cap applied to VAT overpaid after 1996	Jul 08 6.4.3
VAT Tribunal (20,673): <i>Motor Vehicle Protection Association</i>	Attempt to create a VAT recovery on fuel by setting up an “association” failed	Jul 08 2.3.8
VAT Tribunal (20,674): <i>Camden Motors (Holdings) Ltd</i>	Standard method override did not apply because trader was treated as wholly taxable	Jul 08 5.3.4
VAT Tribunal (20,676): <i>The Public Relations Company Ltd</i>	Acknowledged “human error” could not be a reasonable excuse	Jul 08 6.8.4
VAT Tribunal (20,677): <i>Balmoral Ltd</i>	Trader was not entitled to deduct input tax on invalid VAT invoices which were part of a MTIC fraud	Jul 08 5.8.2
VAT Tribunal (20,678): <i>Hifzur Rahman and Fazlur Rahman and H. Rahman, F. Rahman and M. Miah</i>	Appeal against security requirement dismissed	Jul 08 6.9.6
VAT Tribunal (20,679): <i>The Camping and Caravanning Club</i>	Club was not for general benefit so not philanthropic in nature	Jul 08 2.3.6
VAT Tribunal (20,680): <i>New Railway Bar</i>	Mark-up computation upheld as “to best judgement”	Jul 08 6.7.2
VAT Tribunal (20,681): <i>A Russell Heating</i>	Three-year cap could not be waived due to particular circumstances of trader	Jul 08 6.4.2
VAT Tribunal (20,681): <i>Keith Mowbray t/a Maypole Self Service Station</i>	Three-year cap could not be waived due to particular circumstances of trader	Jul 08 6.4.2
VAT Tribunal (20,682): <i>Ian George Coates</i>	Postage and packing charges had to be included in the VATable consideration for goods	Jul 08 2.8.4

VAT Tribunal (20,683): <i>Lee Jones (Interior Furnishings Ltd)</i>	Appeal against security requirement dismissed	Jul 08 6.9.6
VAT Tribunal (20,684): <i>J Miah</i>	Registration could be cancelled by HMRC because trader did not have a genuine business	Jul 08 6.2.4
VAT Tribunal (20,686): <i>Chewton Glen Hotels Ltd</i>	Wedding venue was taxable facilities, not exempt licence to occupy	Jul 08 3.1.1
VAT Tribunal (20,687): <i>Mobilx Ltd (in administration)</i>	100% of trader's transactions were tainted by fraud – indicated that the directors “had the means of knowing”	Jul 08 5.8.2
VAT Tribunal (20,688): <i>The Rank Group plc</i>	Distinction between taxable and exempt games of bingo in the VAT Act could not be justified	Jul 08 2.3.5
VAT Tribunal (20,689): <i>Jeanfield Swifts Football Club</i>	Community Amateur Sports Club could be treated as a charity and receive construction zero-rated	Jul 08 3.3.1
VAT Tribunal (20,690): <i>RA Carr</i>	Trader was not entitled to more mitigation than HMRC had allowed	Jul 08 6.8.6
VAT Tribunal (20,691): <i>Christopher Denyer</i>	Hairdresser had reasonable excuse for late registration	Jul 08 6.8.5
VAT Tribunal (20,692): <i>Rental Concepts Ltd</i>	Supply was received as agent, not as principal, so input tax could not be recovered	Jul 08 5.2.1
VAT Tribunal (20,694): <i>Blue Sphere Global Ltd; DDR Distribution Ltd</i>	HMRC could not amend statement of case and combine two appeals shortly before due date for hearing	Jul 08 5.8.3
VAT Tribunal (20,695): <i>Durwin Banks (no.2)</i>	Bottled linseed oil was “food”	Jul 08 2.4.2
VAT Tribunal (20,696): <i>Vinalith Ltd</i>	Payment by CHAPS after 3pm deadline was bound to be late: no excuse	Jul 08 6.8.4
VAT Tribunal (20,697): <i>European Independent Purchasing Company Limited (1); Sub Retail Unit (2)</i>	Toasted sandwiches were primarily heated for hot consumption, not for any other reason	Jul 08 2.4.1
VAT Tribunal (20,698): <i>Prince Karunaraina Samarappuli Arachchige</i>	Liability of retailer on sale of phone cards considered: not exempt, but some outside scope on place of supply	Jul 08 2.12.1
VAT Tribunal (20,700): <i>AJ & K Price</i>	Delivery charges did not qualify for DIY builders' claim	Jul 08 3.4.1
VAT Tribunal (20,701): <i>McBurney, Clelland & Boyd Ltd</i>	Trader had no evidence to support figures put forward for calculation of apportionment of consideration for spectacles	Jul 08 2.8.1

VAT Tribunal (20,705): <i>Mohammed Azad T/A Indian Chef</i>	HMRC's notice of compulsory registration upheld	Jul 08 6.2.3
VAT Tribunal (20,707): <i>Mr J And Mrs N Buttigieg T/A The Cottage Cafe</i>	Extrapolation from a single day was valid for "best judgement" assessment	Jul 08 6.7.2
VAT Tribunal (20,711): <i>C.R.D Ety-Leal and D.L. Sims T/A Agriservices</i>	Turnover in bank account was not that of a separate unregistered business	Jul 08 6.7.2
VAT Tribunal (20,712): <i>Community Housing Association Ltd</i>	Housing association was not entitled to reg.109 repayment on "supply" of previously purchased design services to a subsidiary which took over a development project	Jul 08 5.3.6
VAT Tribunal (20,713): <i>Geoffrey John Clarke & Sharon Joy Clarke</i>	E-filing after midnight did not appear to be due to problem with HMRC website, more likely to be omission by trader's employee	Oct 08 6.8.4
VAT Tribunal (20,714): <i>North (Newcastle) Ltd</i>	Failed appeal against security requirement	Oct 08 6.9.4
VAT Tribunal (20,715): <i>Camp David Ltd</i>	Failed appeal against security requirement	Oct 08 6.9.4
VAT Tribunal (20,720): <i>Whitechapel Art Gallery</i>	<i>Lennartz</i> approach applied to refurbishment, not just purchase of building	Oct 08 5.6.2
VAT Tribunal (20,721): <i>Words Worldwide Ltd</i>	Change of address notified to HMRC before issue of SLN to old address – SLN not properly served	Oct 08 6.8.3
VAT Tribunal (20,722): <i>PTE plc t/a Physique</i>	Confusion on change of stagger group constituted reasonable excuse	Oct 08 6.8.3
VAT Tribunal (20,724): <i>Panheat Contracts Ltd</i>	Failed appeal against security requirement	Oct 08 6.9.4
VAT Tribunal (20,728): <i>The University Court of The University of Dundee</i>	HMRC officer raised assessment in attempt to change agreed method retrospectively: not to best judgement	Oct 08 5.3.3
VAT Tribunal (20,729): <i>Graham Langran</i>	Ex-partner needed to provide more evidence to show that he could claim input tax on legal services related to partnership dispute	Oct 08 5.2.2
VAT Tribunal (20,731): <i>The Wellcome Trust</i>	Charity failed to apply <i>Lennartz</i> approach in arrears, because of cap and because <i>Lennartz</i> did not interact with reg.109	Oct 08 5.3.5
VAT Tribunal (20,732): <i>Encase Ltd</i>	Late payment on account: sickness of responsible employee not an excuse	Oct 08 6.8.4
VAT Tribunal (20,733): <i>Magnumcraft Technology Ltd</i>	Misdated cheque was not a reasonable excuse for late payment of VAT	Oct 08 6.8.4

VAT Tribunal (20,734): <i>Lansdowne Building Contractors Ltd</i>	“Late payment by customers” did not appear to be the reason for late payment of VAT	Oct 08 6.8.4
VAT Tribunal (20,735): <i>Sovereign Partners Ltd</i>	Tribunal unconvinced that surcharge liability notices had not arrived	Oct 08 6.8.4
VAT Tribunal (20,739): <i>The British Association For Shooting And Conservation Ltd</i>	Company was public spirited but did not have civic aims within the exemption, nor did it make sporting supplies to members	Oct 08 2.3.4
VAT Tribunal (20,741): <i>Pharaoh Scaffolding</i>	Scaffolding supply was partly goods on hire and partly construction service	Oct 08 2.12.1
VAT Tribunal (20,742): <i>Sydenham Commercial Property Ltd</i>	Purchaser’s failure to fulfil TOGC conditions did not excuse vendor from liability to pay output tax on building	Oct 08 3.2.1
VAT Tribunal (20,743): <i>Laura Anderson Ltd</i>	Building maintenance company’s proposed special method was not fair and reasonable	Oct 08 5.3.2
VAT Tribunal (20,744): <i>American Express Services Europe Ltd</i>	UK subsidiary’s property management services for US holding company were “basic rule”, all liable to UK VAT	Oct 08 4.2.1
VAT Tribunal (20,745): <i>Nadeem Khokhar t/a Espresso Bar Ltd</i>	Change of accountant was not a reasonable excuse: evidence unconvincing	Oct 08 6.8.4
VAT Tribunal (20,745): <i>William Whyte Brydon</i>	Appeal against belated notification penalty	Oct 08 6.8.5
VAT Tribunal (20,746): <i>Abercych Village Association</i>	Addition to village hall qualified as annexe, but was also an extension and was therefore standard rated	Oct 08 3.3.4
VAT Tribunal (20,752): <i>Oxfam</i>	Claim re fundraising costs was a stand-alone claim to be considered on its merits, not a recalculation under a special method that would be automatic	Oct 08 5.6.1
VAT Tribunal (20,757): <i>David Baxendale Ltd</i>	Payment for zero-rated diet packs included standard rated element for counselling service	Oct 08 2.8.1
VAT Tribunal (20,758): <i>Forsters School & Leisurewear Ltd</i>	Dispute about zero-rating of secondary school uniforms	Oct 08 2.4.3
VAT Tribunal (20,759): <i>Swan Plant Ltd</i>	Company did not receive a supply of goods when it entered into novation of HP contract between bank and associated company	Oct 08 5.8.1
VAT Tribunal (20,761): <i>Waterfields (Leigh) Ltd</i>	Ciabatta melts were zero-rated	Oct 08 2.4.2

VAT Tribunal (20,762): <i>Age Concern Leicestershire & Rutland</i>	Charity provided welfare services even if third party paid for them	Oct 08 2.3.3
VAT Tribunal (20,763): <i>Paul John Morris & Maxine Smith</i>	Dispute about mark-up assessment	Oct 08 6.7.4
VAT Tribunal (20,764): <i>T G Baynes</i>	Incorrect entries on bank instructions were not a reasonable excuse	Oct 08 6.8.4
VAT Tribunal (20,765): <i>Company Registrations Online Ltd</i>	Appeal based on HMRC's published policy at the time was hopeless: costs awarded to HMRC	Oct 08 6.7.3
VAT Tribunal (20,775): <i>JFB & FR Sharples</i>	Self-contained cottages in care home grounds were zero-rated	Oct 08 3.3.3
VAT Tribunal (20,777): <i>The Rank Group plc (no.2)</i>	Gaming machines were similar to other machines which were exempt by law, so they all had to be exempt	Oct 08 2.3.2
VAT Tribunal (20,778): <i>St Martin's Healthcare Limited; St Martin's Medical Services Limited</i>	Assessments to negate effect of "BUPA-style" prepayment scheme were out of time	Oct 08 6.7.1
VAT Tribunal (20,779): <i>First Class Communications</i>	No appealable decision while extended verification continued	Oct 08 6.7.2
VAT Tribunal (20,780): <i>McInroy & Wood Ltd</i>	Investment manager's proposed special method was not fair and reasonable	Oct 08 5.3.2
VAT Tribunal (20,781): <i>Brayfal Ltd</i>	Directors did not have the means of knowing that transactions were fraudulent	Oct 08 5.8.2
VAT Tribunal (20,782): <i>RGS Insulations Ltd</i>	Postal strike was not real reason for late arrival of VAT return	Oct 08 6.8.4
VAT Tribunal (20,783): <i>Risbey's Photography Ltd; Digital Albums Ltd</i>	Supply of "wedding books" was standard rated photographic service, not zero-rated supply of books	Oct 08 2.4.5
VAT Tribunal (20,784): <i>Ian Robert Clarke & Vivien Doris Clarke t/a The Mongolian Bar</i>	Trader convinced Tribunal that records were accurate: mark-up assessments rejected	Oct 08 6.7.4
VAT Tribunal (20,786): <i>Splendid Hotel Group</i>	Failure to complete funds transfer by 3.30 was not reasonable excuse	Oct 08 6.8.4
VAT Tribunal (20,787): <i>Ivis Group Ltd</i>	Absence of accountant's employee to carry out normal VAT return procedures was not reasonable excuse	Oct 08 6.8.4
VAT Tribunal (20,788): <i>Terry Hands</i>	Fundraiser was independent of charity and all receipts not passed to charity were taxable turnover in his hands	Oct 08 2.9.2
VAT Tribunal (20,793): <i>Kidease Ltd</i>	Trader had applied wrong partial exemption method without an excuse	Oct 08 5.3.4

VAT Tribunal (20,796): <i>Europeans Ltd</i>	Tribunal refused to accept two witness statements submitted late by HMRC in carousel dispute	Oct 08 5.8.2
VAT Tribunal (20,797): <i>Shurgard Storage Centres UK Limited & Graham Anthony Farley and Philip Robert Cox</i>	Scheme to disapply option to tax failed because property was not a capital item in the hands of the vendors at the time of disposal	Oct 08 3.2.2
VAT Tribunal (20,800): <i>Rainbow Pools London Ltd</i>	Plastic covers for swimming pools were “building materials”	Oct 08 3.3.1
VAT Tribunal (20,803): <i>John Stephenson Property Consultants</i>	Employee’s sickness was too long-standing to be reasonable excuse	Oct 08 6.8.4
VAT Tribunal (20,809): <i>Adath Yisroel Synagogue</i>	Wall was not a building so could not be zero-rated	Jan 09 3.3.3
VAT Tribunal (20,810): <i>Merlewood Estates Ltd</i>	Conversion of roof-spaces into dwellings qualified for zero-rating	Oct 08 3.3.2
VAT Tribunal (20,812): <i>Neilson & Co</i>	Failed attempt to appeal notice requiring security	Jan 09 6.9.4
VAT Tribunal (20,813): <i>Duncan J W Penny</i>	10% penalty for being a day late was confirmed – not “disproportionate”	Jan 09 6.8.6
VAT Tribunal (20,814): <i>Meller Group Ltd</i>	Reasonable belief that company was in credit with HMRC was a reasonable excuse for not paying POA	Jan 09 6.8.5
VAT Tribunal (20,816): <i>East Norfolk Sixth Form College</i>	New teaching block was an annexe and not zero-rated	Jan 09 3.3.2
VAT Tribunal (20,817): <i>Solution Seekers Ltd</i>	Death of director’s father six months earlier was no longer reasonable excuse	Jan 09 6.8.6
VAT Tribunal (20,818): <i>Richard Jamison & Neil Patton t/a Flour</i>	Apportionment of sales between SR and ZR by officer was “to best of judgement”	Jan 09 6.7.3
VAT Tribunal (20,818): <i>Richard Jamison & Neil Patton t/a Flour</i>	Tribunal did not accept explanations for discrepancies between sales figures and VAT returns	Jan 09 6.7.5
VAT Tribunal (20,821): <i>H5 Ltd t/a High Five</i>	Sports bar was confectionery	Jan 09 2.4.1
VAT Tribunal (20,823): <i>Maine Distribution Ltd</i>	Trader not entitled to zero-rate supplies because customer not validly registered in Spain	Jan 09 5.8.3
VAT Tribunal (20,824): <i>The Governor & Company of the Bank of Ireland</i>	Commissions for selling insurance were exempt, not for “being the first in the queue”	Jan 09 2.3.1
VAT Tribunal (20,828): <i>Pipework Systems Co UK Ltd</i>	Best of judgement assessment confirmed	Jan 09 6.7.2

VAT Tribunal (20,837): <i>Global Star plc</i>	After credit controller destroyed records to cover up fraud, trader could not prove that input tax had been incurred	Jan 09 5.8.5
VAT Tribunal (20,838): <i>Amusement Solutions Ltd</i>	Company provided pool to students on commercial terms: not exempt	Jan 09 2.3.6
VAT Tribunal (20,839): <i>CEL Electrical Logistics Ltd</i>	Trader did not have evidence that returns were posted in good time	Jan 09 6.8.6
VAT Tribunal (20,840): <i>Bath Festivals Trust Ltd</i>	Local authority paid charity for services subject to VAT rather than giving it a grant	Jan 09 2.1.4
VAT Tribunal (20,841): <i>Kwik Move UK Ltd</i>	Attempts to file online avoided default surcharge because there was a problem with HMRC's server	Jan 09 6.8.5
VAT Tribunal (20,843): <i>Derek Andrew Dawkins and Monica Elizabeth Dawkins t/a Scandinavia Coffee House</i>	As no evidence of misstatement existed, officer's assessment was not "to best of judgement"	Jan 09 6.7.4
VAT Tribunal (20,848): <i>Riverside Sports & Leisure Ltd</i>	Agreement between school and sports centre involved partial barter of services as rent	Jan 09 2.1.5
VAT Tribunal (20,854): <i>Faith Clothing Ltd</i>	Purchases from traders giving false VRNs did not entitle purchaser to input tax	Jan 09 5.8.5
VAT Tribunal (20,855): <i>J & S Pubs Ltd</i>	Assets were bought from connected person in a TOGC: no input tax	Jan 09 5.8.6
VAT Tribunal (20,856): <i>NEC Engineering Ltd</i>	Failed attempt to appeal notice requiring security	Jan 09 6.9.4
VAT Tribunal (20,856): <i>Royal Bank of Scotland Group plc</i>	Commissions were not exempt because recipient was not acting as an insurance broker or agent	Jan 09 2.3.2
VAT Tribunal (20,857): <i>Mackquail Company Ltd t/a The Green Man</i>	Failed attempt to appeal notice requiring security	Jan 09 6.9.4
VAT Tribunal (20,858): <i>Alan Thornhill t/a Motormill</i>	Trader had not complied with second-hand scheme rules and had to pay output tax on total turnover	Jan 09 2.10.1
VAT Tribunal (20,859): <i>The King's Arms</i>	Marital problems were reasonable excuse for first default but not for later defaults	Jan 09 6.8.5
VAT Tribunal (20,868): <i>Dragon Futures Ltd (in administration)</i>	Formal dismissal of appeals relating to missing trader issues	Jan 09 5.8.1
VAT Tribunal (20,869): <i>Central Cleaning Contractors Ltd</i>	Problems with unprofitable large contract were reasonable excuse for first default but not for later defaults	Jan 09 6.8.5

VAT Tribunal (20,870): <i>Vision Express (UK) Ltd</i>	Tribunal confirms validity of special method override notice	Jan 09 5.3.1
VAT Tribunal (20,871): <i>MG Rover Group Ltd (in liquidation)</i>	Although HMRC had not acted well, trader who lost an appeal could not claim costs	Jan 09 6.8.2
VAT Tribunal (20,872): <i>Douglas O Shackson</i>	Expenditure following cessation of hotel business was not linked to making taxable supplies	Jan 09 5.1.1
VAT Tribunal (20,873): <i>Impact Services Ltd t/a Ecoclean Franchise</i>	No evidence to support claims of illness: reasonable excuse not proved	Jan 09 6.8.6
VAT Tribunal (20,874): <i>Rodcom Europe Ltd</i>	Bank told trader wrong CHAPS deadline: held to be reasonable excuse	Jan 09 6.8.5
VAT Tribunal (20,877): <i>Patrick Conlon</i>	Failure to correct inadequate central assessment was dishonest: s.60/s.61 applied	Jan 09 6.8.1
VAT Tribunal (20,878): <i>Heavenly Investments Ltd</i>	“Shortage of funds” and “harshness of penalty” not reasonable excuses	Jan 09 6.8.6
VAT Tribunal (20,881): <i>David Eric Burke</i>	Journalist was allowed to join flat rate scheme retrospectively	Jan 09 6.3.3
VAT Tribunal (20,882): <i>Kidz R Us Children Centre Ltd</i>	Assessment was in time because HMRC did not know the correct basis until less than 12 months before issue	Jan 09 3.2.1
VAT Tribunal (20,883): <i>Europeans Ltd</i>	Trader actually knew about fraud: input tax not deductible	Jan 09 5.8.2
VAT Tribunal (20,884): <i>Independent Thinking Ltd</i>	Yacht was not purchased for business purposes	Jan 09 5.6.1
VAT Tribunal (20,885): <i>Swanwick Civil Engineering</i>	Failed attempt to appeal notice requiring security	Jan 09 6.9.4
VAT Tribunal (20,886): <i>The Lecht Ski Co Ltd</i>	Ski lift was not zero-rated passenger transport	Jan 09 2.4.2
VAT Tribunal (20,887): <i>Heating and Ventilating Contractors Association</i>	Trade association was not the sort of body that enjoyed trade union exemption	Jan 09 2.3.7
VAT Tribunal (20,888): <i>AI Lofts Ltd & AI Loft Conversions Ltd</i>	Loft conversion company was supplying a single taxable service, not acting as an agent arranging services	Jan 09 2.9.1
VAT Tribunal (20,889): <i>MJ Bracegirdle</i>	Building project at private house was an extension, not zero-rated	Jan 09 3.3.2
VAT Tribunal (20,890): <i>6th Gear Experience Ltd</i>	Although trader had contributed to delays, 75% of costs were awarded	Jan 09 6.8.3
VAT Tribunal (20,891): <i>Appleyard Vehicle Contracts Ltd</i>	Trader did not comply with requirements for zero-rating sales of vehicles to Irish customers	Jan 09 4.3.2

VAT Tribunal (20,892): <i>Max Security Ltd</i>	Reliance on finance director could not be reasonable excuse	Jan 09 6.8.6
VAT Tribunal (20,893): <i>Richard Sadler t/a Warmfield Group</i>	Trader had sent form 652 to Central Unit, not to LVO, and had therefore not “corrected” to escape s.63	Jan 09 6.8.9
VAT Tribunal (20,894): <i>Megtian Ltd</i>	Trader knew or ought to have known about fraud: input tax not deductible	Jan 09 5.8.2
VAT Tribunal (20,895): <i>Alan Boffey</i>	Covering letter with VAT return was held to be “disclosure of facts” to escape s.63	Jan 09 6.8.9
VAT Tribunal (20,895): <i>N2J Ltd</i>	Trader associated with missing trader problems was not entitled to zero-rate sales	Jan 09 5.8.2
VAT Tribunal (20,896): <i>East West Demolition Ltd</i>	No evidence to support application of <i>Stepto</i> : no reasonable excuse	Jan 09 6.8.6
VAT Tribunal (20,897): <i>Vent Air Systems Ltd</i>	Departure of finance director could be reasonable excuse, but did not appear to have been the reason for late return	Jan 09 6.8.6
VAT Tribunal (20,898): <i>Hutchinson</i>	Typing error in giving payment instructions was held to be reasonable excuse	Jan 09 6.8.5
VAT Tribunal (20,899): <i>Security Shredding Solutions Ltd</i>	Systems difficulties arising for company after takeover were held to be reasonable excuse	Jan 09 6.8.5
VAT Tribunal (20,900): <i>Red 12 Trading Ltd</i>	All trader’s deal chains were fraudulent, so input tax not deductible	Jan 09 5.8.2
VAT Tribunal (C00264): <i>Newstar Jeans Company Ltd</i>	HMRC were justified in withdrawing SIVA from trader for protection of the revenue	Jan 09 4.3.1

10 Other material

<i>Tax Adviser</i> , March 2008	VAT package examined	Apr 08 4.4.2
<i>Tax Adviser</i> , March 2008	Review of <i>Fleming/Conde Nast</i> decision	Apr 08 6.4.1
<i>Tax Adviser</i> May 2008	Hints for filling in VAT 1	Jul 08 6.2.6
<i>Tax Adviser</i> May 2008	History of the <i>Marks & Spencer</i> dispute discussed	Jul 08 6.4.1
<i>Tax Adviser</i> June 2008	Discussion of rules on car taxation and taxpayer behaviour	Jul 08 2.12.4
<i>Tax Adviser</i> June 2008	Discussion of new penalty regime	Jul 08 6.8.3

<i>Tax Adviser</i> , September 2008	Article reviewing cross-border transactions within groups	Jan 09 4.3.8
<i>Tax Adviser</i> , September 2008	Article about new Tribunals	Jan 09 6.8.4
<i>Tax Adviser</i> , September 2008	Explanation of key provisions of VAT Package	Jan 09 4.2.2
<i>Tax Adviser</i> , December 2008	Article reviewing the 2008 changes to Schedule 10	Jan 09 3.2.3
<i>Taxation</i> (17 January 2008)	Issues for hotel and B&B operations	Apr 08 2.12.3
<i>Taxation</i> (13 March 2008)	Telling difference between supply of goods, supply of services and mixture of both	Apr 08 2.12.4
<i>Taxation</i> 17 April 2008	Case study on partial exemption	Jul 08 5.3.8
<i>Taxation</i> 17 April 2008	Review of the flat rate scheme after 5 years	Jul 08 6.3.2
<i>Taxation</i> 29 May 2008	Rules for revoking an option	Jul 08 3.2.1
<i>Taxation</i> 12 June 2008	Discussion of rules on leaving the flat rate scheme	Jul 08 6.3.2
<i>Taxation</i> , 9 October 2008	Article reviewing a number of issues for housebuilders	Jan 09 3.3.1
<i>Taxation</i> , 20 November 2008	Article about retail schemes	Jan 09 2.6.5
<i>Taxation</i> , 4 December 2008	Article about change of standard rate	Jan 09 2.6.3
<i>The Times</i> (18 March 2008)	Mobile phone charges on text donations	Apr 08 2.11.2
www.gov.je/TreasuryResources/IncomeTax/GST/GSTpublicinformationdocuments.htm	Jersey introduces VAT (as Goods and Services Tax)	Apr 08 4.4.5
<i>TAXline</i> June 2008	Rules for applying the reduced rate to construction services	Jul 08 3.3.2
<i>National Association of Pension Funds</i> Press Release, 12 May 2008	NAPF takes a test case on management of special investment funds	Jul 08 2.3.4
<i>No reference</i>	Partial exemption problems of local authorities considered	Jan 09 5.3.4
<i>No reference</i>	Comment on possible outcome of <i>Isle of Wight Council</i> case	Jan 09 2.1.2
www.tax.org.uk/attach.pl/7044/8332/TribunalsJune08consultationfinal160708.pdf	CIOT response to consultation about transfer of functions from Appeal Commissioners and VAT Tribunals	Oct 08 6.8.1

11 Lectures

2.1 Scope of VAT

Isle of Wight Council	2.1.1	Jul 08
Council Parking	2.1.1	Oct 08
Car Parking	2.1.1	Jan 09
Consideration or Grant?	2.1.4	Jan 09
Barter	2.1.5	Jan 09

2.2 Disbursements

MOT Tests in Detail	2.2.1	Apr 08
MOTs Again	2.2.1	Jul 08

2.3 Exemptions

Insurance	2.3.1 – 2.3.2	Jul 08
Insurance Intermediary?	2.3.1, 2.3.2	Jan 09
Finance Proposals	2.3.1	Apr 08
Fund Management	2.3.1	Oct 08
Finance Cases	2.3.2 – 2.3.4	Apr 08
Payment Processing	2.3.3	Jul 08
Postal Services	2.3.3	Jan 09
Gambling	2.3.5	Jul 08
Big Win for Rank	2.3.2	Oct 08
Gambling	2.3.4	Jan 09
Education	2.3.6 – 2.3.7	Apr 08
Sporting Fees	2.3.5	Jan 09
Chain of Supply	2.3.6	Jan 09
Public Bodies	2.3.6 – 2.3.8	Jul 08
Trade Bodies	2.3.7, 2.3.9	Jan 09
Other Exemptions	2.3.3 – 2.3.4	Oct 08

2.4 Zero rating

Food	2.4.1 – 2.4.2	Apr 08
Hot Takeaways	2.4.1	Jul 08
Food	2.4.1 – 2.4.2	Oct 08
Transport Rules	2.4.3 – 2.4.4	Jul 08
Transport	2.4.2	Jan 09
Clothing	2.4.3	Oct 08

2.6 Computations

Rounding	2.6.1	Apr 08
Rounding	2.6.1	Oct 08
Leisure Passes	2.6.2	Oct 08
Rounding	2.6.6	Jan 09
Change of Rate	2.6.1 – 2.6.4	Jan 09
Retail Schemes	2.6.5	Jan 09

2.7 Discounts, rebates and gifts

Vouchers	2.7.1	Jul 08
Free Lunch	2.7.1	Jan 09

2.8 Compound and multiple

Compound and Multiple	2.8.1 – 2.8.2	Apr 08
Compound and Multiple	2.8.1 – 2.8.4	Jul 08
Compound and Multiple	2.8.1	Oct 08

2.9 Agency

Catering Concession	2.9.1	Apr 08
Staff Hire Concession	2.9.2	Apr 08
Agency	2.9.1	Jan 09

2.11 Charity issues

Cats and Dogs	2.11.1	Apr 08
Charities and Business	2.11.1	Jul 08
Charity Issues	2.11.1 – 2.11.2	Oct 08

2.12 Other supply problems

TOGC Consultation	2.12.1	Apr 08
Private Fuel	2.12.2	Apr 08
Phone Cards	2.12.1	Jul 08
Goods or Services?	2.12.1	Oct 08

3.1 Land exemption

Land or Facilities?	3.1.1	Apr 08
Wedding Venue	3.1.1	Jul 08
Hairdressers	3.1.1	Jan 09

3.2 Option to tax

Option to Tax	3.2.1	Apr 08
New Schedule 10	3.2.1	Jul 08
Disapplication of the Option to Tax	3.2.2	Jul 08
TOGC and OTT	3.2.1	Oct 08
Option-washing Scheme	3.2.2	Oct 08
Option to Tax and Time Limits	3.2.1	Jan 09
Landlord and Tenant	3.2.2	Jan 09

3.3 Developers and builders

Building Work	3.3.1 – 3.3.2, 3.4.1	Apr 08
Community Sports Club a Charity?	3.3.1	Jul 08
Building Materials	3.3.1	Oct 08

3.4 Input tax claims on land

Change of Intention	3.4.1	Oct 08
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4.2 Where is a supply of services?

Place of Supply	4.2.1	Jul 08
Place of Supply	4.2.1	Jan 09
Property Services	4.2.1	Oct 08
Sales Lists	4.2.2	Jan 09

4.3 International supplies of goods

International Goods and Services	4.2 – 4.3	Apr 08
More Missing Traders	4.3.2	Jan 09
Import Limits	4.3.3, 4.3.4	Jan 09

4.4 European rules

EU Considers Fraud	4.4.1	Apr 08
Commission Faces Fraud	4.4.1	Jan 09
The VAT Package	4.4.2	Apr 08
EU Roundup	4.4.3 – 4.4.6	Apr 08
European Developments	4.4.1 – 4.4.3	Jul 08
International Round-Up	4.3.1, 4.4.1 – 4.4.4	Oct 08

5.1 Economic activity

Abuse of Rights	5.1.1 – 5.1.2	Apr 08
Holding Company Reference	5.1.1	Jul 08

5.2 Who receives the supply?

To Whom is a Supply Made?	5.2.1 – 5.2.2	Apr 08
Loyalty Points	5.2.1	Oct 08
Loyalty Points	5.2.1	Jan 09

5.3 Partial exemption

Non-Business Activities and Input Tax	5.3.1	Apr 08
Partial Exemption Developments	5.3.2 – 5.3.4	Apr 08
Partial Exemption	5.3.1 – 5.3.6	Jul 08
Partial Exemption Disputes	5.3.1 – 5.3.4	Oct 08
Partial Exemption	5.3.1, 5.3.2	Jan 09
Regulation 109	5.3.5	Oct 08
Capital Goods Used in Business	5.3.6	Oct 08

5.6 Non-business use of supplies

Charity Fundraising	5.6.1	Oct 08
Building Used for Non-Business	5.6.2	Oct 08

5.7 Bad debt relief

Bad Debts and Credit Notes	5.7.1 – 5.7.3	Apr 08
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5.8 Other input tax problems

Pension Fund Trustee	5.8.1	Apr 08
Enterprise Zone Trust	5.8.2	Apr 08
Contra-Trading	5.8.3 – 5.8.6	Apr 08
Carousels	5.8.1 – 5.8.4	Jul 08
Carousels	5.8.1, 5.8.2	Jan 09
Novation of HP Contracts	5.8.1	Oct 08

6.1 Group registration

Grouping Rules at the ECJ	6.1.1	Jul 08
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6.2 Other registration issues

Registration Disputes	6.2.1 – 6.2.4	Apr 08
Registration Disputes	6.2.1 – 6.2.5	Jul 08
Registration	6.2.1	Oct 08

6.3 Returns and payments

Flat Rate Scheme	6.3.1	Apr 08
Flat Rate Scheme	6.3.1, 6.3.2	Jan 09
Alignment of Return Periods	6.3.1	Jul 08
Interest and Corrections	6.3.1, 6.6.1	Oct 08

6.4 Repayment claims

Three-Year Cap: The End?	6.4.1 – 6.4.2	Apr 08
Capping	6.4.1 – 6.4.4	Jul 08
Transfer of Right to Reclaim	6.4.5	Jul 08
Compound Interest	6.4.1	Jan 09

6.5 Timing issues

Sale or Return	6.5.1	Apr 08
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6.6 Records

Corrections to Returns	6.6.1	Apr 08
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6.7 Assessments

Assessments	6.7.1 – 6.7.3	Apr 08
Time Limits	6.7.1	Oct 08
Fairness of Assessment	6.7.3	Oct 08

6.8 Penalties and appeals

Penalty Reforms	6.8.1	Apr 08
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Penalty Reform	6.8.1, 6.8.3	Jul 08
Penalty Round-Up	6.8.4 – 6.8.6	Jul 08
Evasion or Inaction	6.8.1	Jan 09
Costs of Appeal	6.8.2	Jan 09
New Tribunals	6.8.4	Jan 09

6.9 Other administration issues

Consultations	6.9.1	Apr 08
Clearances	6.9.1	Jul 08
Interim Payments of VAT	6.9.2	Jul 08
Consultations	6.9.3	Jul 08
Set-off of Tax Debts	6.9.1	Oct 08