

VAT UPDATE 2009/10

INDEX

**Covering quarterly updates
April, July & October 2009 and
January 2010**

VAT Update January 2010 Index

INTRODUCTION

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<i>SI 2009/274</i>	Changes to the rules for the Upper Tribunal	Apr 09 6.8.1
<i>SI 2009/402</i>	Sch.37 FA 2008 brought into effect to give HMRC new powers to specify records to be kept for tax	Apr 09 6.6.1
<i>SI 2009/402</i>	1 April 2009 is appointed day for FA 2008 Sch.37 (new record-keeping requirements)	Apr 09 6.9.5
<i>SI 2009/403</i>	New time limits for assessments apply from 1 April 2009	Apr 09 6.7.1
<i>SI 2009/403</i>	1 April 2009 is appointed day for FA 2008 Sch.39 (new time limits for assessments and claims)	Apr 09 6.9.5
<i>SI 2009/404</i>	1 April 2009 is appointed day for Sch.36 FA 2008 (new powers to require information and carry out inspections)	Apr 09 6.9.1
<i>SI 2009/404</i>	1 April 2009 is appointed day for FA 2008 Sch.36 (powers of HMRC officers to call for information and carry out inspections)	Apr 09 6.9.5
<i>SI 2009/511</i>	1 April 2010 is appointed day for FA 2008 Sch.41 (failing to notify chargeability to tax)	Apr 09 6.9.5
<i>SI 2009/56</i>	Amendments to legislation to create new appeals system	Apr 09 6.8.1
<i>SI 2009/571</i>	1 April 2009 is appointed day for FA 2008 Sch.40 (changes to penalties for incorrect returns)	Apr 09 6.9.5
<i>SI 2009/586</i>	Changes to Flat Rate Scheme rules and guidance	Apr 09 6.3.2
<i>SI 2009/586</i>	New 4 year time limit applies to claims for repayment	Apr 09 6.4.5
<i>SI 2009/730</i>	Enactment of concession on valuation rule for importation of art	Apr 09 4.3.3
<i>SI 2009/820</i>	New standard method of partial exemption	Apr 09 5.3.1
<i>SI 2009/1030</i>	New fuel scale rates for the first return period starting on or after 1 May 2009	Jul 09 2.12.4

<i>SI 2009/1031</i>	Registration threshold increases to £68,000 with effect from 1 May 2009	Jul 09 6.2.6
<i>SI 2009/1177</i>	“Charter trustees” taking over responsibilities for conservation from local councils become s.33 bodies	Jul 09 5.8.5
<i>SI 2009/1359</i>	Children’s car seat bases eligible for lower rate from 1 July 2009	Jul 09 2.5.1
<i>SI 2009/820</i>	Changes to standard method of partial exemption enacted	Jul 09 5.3.4
<i>SI 2009/1916</i>	Procedure where taxpayer claims privilege for legal documents	Oct 09 6.9.8
<i>SI 2009/1966</i>	Changes to option to tax rules	Oct 09 3.2.1
<i>SI 2009/1967</i>	Changes to DIY claim forms	Oct 09 3.4.2
<i>SI 2009/1967</i>	Meaning of “connected persons” revised to account for nationalised banks	Oct 09 6.5.1
<i>SI 2009/2093</i>	Emissions allowances become zero-rated to prevent fraud	Oct 09 2.4.1
<i>SI 2009/2972</i>	Nurse practitioners can prescribe within zero-rating provisions	Jan 10 2.4.2
<i>SI 2009/2974</i>	Changes to Inrastat thresholds	Jan 10 4.3.3
<i>SI 2009/2978</i>	Regulations for electronic and paper returns	Jan 10 6.3.3
<i>SI 2009/3073</i>	HMRC increases surcharges for paying tax by credit card	Jan 10 6.3.4
<i>SI 2009/3127</i>	Minor change to anti-forestalling rules on change of rate	Jan 10 2.6.1
<i>SI 2009/3166</i>	Changes to TOMS from 1 January 2010	Jan 10 2.9.2
<i>SI 2009/3172</i>	Changes to small import de minimis values	Jan 10 4.3.4
<i>SI 2009/3231</i>	Change to law to allow price marking for 28 days to adjust prices at till instead of changing individual items	Jan 10 2.6.1
<i>SI 2009/3241</i>	VAT package brought into effect from 1 January 2010	Jan 10 4.2.1
<i>SI 2009/3241</i>	New flat rates from 1 January 2010 published	Jan 10 6.3.6

3 Other UK official material

<i>Treasury Freedom of Information Disclosure 29 July 2009</i>	Amount of <i>Fleming</i> claims disclosed	Oct 09 6.4.3
<i>Joint release: HMRC and Gambling Commission, 14 December 2009</i>	HMRC comment on machines which appear to try to get around Amusement Machine Licence Duty	Jan 10 2.3.6
http://www.berr.gov.uk/files/file53309.pdf	Proposal to allow price marking for 28 days to adjust prices at till instead of changing individual items	Jan 10 2.6.1
<i>Treasury Release 17 August 2009</i>	Update on take-up of “time to pay”	Oct 09 6.9.9

4 Case law: ECJ

ECHR (Case 12637/05): <i>Plat Ror Och vets Service i Norden AB & Others v Sweden</i>	Swedish VAT penalties did not infringe traders’ human rights	Oct 09 4.4.4
ECJ (Application): <i>Commission v Ireland</i>	Commission refers Ireland to ECJ over treatment of public authorities as non-taxable	Jul 09 4.4.7
ECJ (Case C-102/08): <i>Finanzamt Düsseldorf-Süd v SALIX Grundstücks-Vermietungsgesellschaft mbH & Co. Objekt Offenbach KG</i>	Distortion of competition through treating public authority is wrong, even if it is the authority itself that suffers	Jul 09 2.1.1
ECJ (Reference) (Case C-103/09): <i>HMRC v Weald Leasing Ltd</i>	Questions to be referred to ECJ about possible abuse of rights in leasing scheme	Jul 09 5.1.1
ECJ (Case C-119/08): <i>Mechel Nemunas UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Lithuanian road-building levy did not contravene ban on turnover taxes other than VAT	Jul 09 4.4.3
ECJ (Case C-151/08): <i>N.N. Renta SA v Tribunal Económico-Administrativo Regional de Cataluña (TEARC), Generalidad de Cataluña</i>	Spanish levy on documented property transactions did not contravene ban on turnover taxes other than VAT	Jul 09 4.4.3
ECJ (Case C-154/08): <i>Commission v Spain</i>	Spanish land agents were acting as taxable persons	Jan 10 4.4.5
ECJ (Case C-156/08): <i>Monika Vollkommer v Finanzamt Hannover-Land I</i>	German land transaction tax was not similar to VAT so was not forbidden by EU Treaty	Apr 09 4.4.11
ECJ (Reference) (Case C-156/09): <i>Finanzamt Leverkusen v Verigen Transplantation Service International AG</i>	Reference about place of supply of healthcare services	Oct 09 2.3.5

ECJ (Reference) (Case C-174/08): <i>NCC Construction Danmark A/S v Skatteministeriet</i>	Reference to ECJ about meaning of “incidental property transactions” in context of partial exemption	Jul 09 5.3.5
ECJ (Case C-174/08): <i>NCC Construction Danmark A/S v Skatteministeriet</i>	Sale of building constructed by the company itself was not an “incidental transaction”	Jan 10 5.3.1
ECJ (Application) (Case C-183/09): <i>Commission v Hellenic Republic</i>	Application for declaration that Greece is late implementing the 2006 VAT Directive	Oct 09 4.4.3
ECJ (Reference) (Case C-183/09): <i>Dyrektor Izby Skarbowej w Bialymstoku v ‘Profaktor’ Kulesza, Frankowski, Trzaska spółka jawna w Bialymstoku</i>	Reference about legality of Polish penalties	Oct 09 4.4.5
ECJ (Reference) (Case C-222/09): <i>Kronospan Mielec sp. z o. o. v Dyrektor Izby Skarbowej w Rzeszowie</i>	Reference on place of supply of engineering services	Oct 09 4.2.6
ECJ (application) (Case C-228/09): <i>Commission v Republic of Poland</i>	Commission refers Poland to ECJ over treatment of car registration charges	Oct 09 2.6.1
ECJ (reference) (Case C-237/09): <i>État Belge v Nathalie De Fruytier</i>	Reference about liability of transport of blood and organs	Oct 09 2.3.5
ECJ (A-G) (Case C-242/08): <i>Swiss Re Germany Holding GmbH v Finanzamt München für Körperschaften</i>	Advocate-General’s opinion that transfer of reinsurance contracts did not qualify for exemption or tax shift	Jul 09 2.3.1
ECJ (Case C-242/08): <i>Swiss Re Germany Holding GmbH v Finanzamt München für Körperschaften</i>	Transfer of reinsurance contracts was chargeable to VAT as a “basic rule supply” in Germany	Jan 10 2.3.1
ECJ (A-G) (Case C-246/08): <i>Commission v Republic of Finland</i>	Opinion that Commission has failed to show distortion of competition in treatment of Finnish public lawyers	Oct 09 4.4.2
ECJ (Case C-246/08): <i>Commission v Republic of Finland</i>	Payment for legal aid lawyers was linked to means, not to services, so was not consideration for VAT	Jan 10 4.4.6
ECJ (A-G) (Case C-262/08): <i>CopyGene A/S v Skatteministeriet</i>	Supplies to do with umbilical cord blood are healthcare	Oct 09 2.3.5
ECJ (A-G) (Case C-267/08): <i>Sozialdemokratische Partei Österreichs Landesorganisation Kärnten v Finanzamt Klagenfurt</i>	Austrian political party was not a taxable person	Oct 09 2.1.1
ECJ (Case C-267/08): <i>Sozialdemokratische Partei Österreichs Landesorganisation Kärnten v Finanzamt Klagenfurt</i>	Austrian political party was not acting as a taxable person and could not claim input tax	Jan 10 2.1.1

ECJ (reference) (Case C-270/09): <i>Macdonald Resorts Ltd v HMRC</i>	Questions referred to ECJ in case on timeshares and points	Jan 10 3.1.3
ECJ (reference) (Case C-276/09): <i>T-Mobile Ltd v HMRC</i>	Questions referred to ECJ on various charges made for handling payments	Jan 10 2.3.3
ECJ (reference) (Case C-277/09): <i>RBS Deutschland Holdings GmbH v HMRC</i>	Questions referred on allegedly abusive scheme exploiting differences in treatment of car leases between UK and Germany	Jan 10 5.1.2
ECJ (reference) (Case C-285/09): <i>Criminal proceedings against R</i>	Reference about abuse of despatch exemption by someone deliberately exploiting the VAT rules for fraud	Jan 10 4.4.7
ECJ (Order) (Case C-288/07): <i>HMRC v Isle of Wight Council, Mid-Suffolk District Council, South Tyneside Metropolitan Borough Council, West Berkshire District Council</i>	ECJ publishes correction to decision	Jul 09 2.1.2
ECJ (Case C-302/07): <i>JD Wetherspoon plc v HMRC</i>	HMRC's approach to rounding by retailers was not contrary to EU law	Apr 09 2.6.3
ECJ (A-G) (Case C-357/07): <i>R (oao TNT Post UK Ltd) v HMRC</i>	Opinion that postal exemption should only apply to universal service	Apr 09 2.3.4
ECJ (Case C-357/07): <i>R (oao TNT Post UK Ltd) v HMRC</i>	ECJ confirms Post Office exemption should be restricted to "public service obligation"	Jul 09 2.3.4
ECJ (Case C-377/08): <i>EGN BV – Filiale Italiana v Agenzia delle Entrate – Ufficio di Roma 2</i>	ECJ confirms business is entitled to recover VAT on supplies which are outside the scope but would be taxable within the territory	Oct 09 4.2.2
ECJ (reference) (Case C-381/09): <i>Gennaro Curia v Ministero dell'Economia e delle Finanze, Agenzia delle Entrate</i>	Reference about exemption for trader engaged in illegally exorbitant lending	Jan 10 4.4.7
ECJ (Case C-414/07): <i>Magoora sp. zoo v Dyrektor Izby Skarbowej w Krakowie</i>	Extension of blocking order would be contrary to Directive, but Polish court should determine whether rule change constituted an extension of blocking	Apr 09 4.4.5
ECJ (Case C-433/08): <i>Yaesu Europe BV v Bundeszentralamt für Steuern</i>	Taxpayer's agent could validly sign an 8 th Directive claim	Jan 10 4.5.4
ECJ (Case C-460/07): <i>Sandra Puffer v Unabhängiger Finanzsenat, Außenstelle Linz</i>	ECJ confirm right of trader to claim input tax on <i>Lennartz</i> basis, even on swimming pool in house	Jul 09 5.6.2
ECJ (Case C-461/08): <i>Don Bosco Onroerend Goed BV v Staatssecretaris van Financien</i>	Land sold with dilapidated building in process of demolition was really "building land" and not exempt	Jan 10 3.1.1

ECJ (Reference) (Case C-483/08): <i>Régie Communale Autonome du Stade Luc Varenne v Belgian State</i>	Belgian court refers question about time limits for recovery action by state	Apr 09 4.4.7
ECJ (Case C-502/07): <i>K-1 sp. z o.o. v Dyrektor Izby Skarbowej w Bydgoszczy</i>	ECJ upholds Polish penalties as being in compliance with Directive	Apr 09 4.4.6
ECJ (Case C-515/07): <i>Vereniging Noordelijke Land- en Tuinbouw Organisatie (VNLTO) v Staatssecretaris van Financiën</i>	ECJ rule that “non-business use” within the purposes of the organisation does not fall within self-supply charge of art.16 and does not justify <i>Lennartz</i> approach to input tax	Apr 09 5.6.1
ECJ (Case C-554/07): <i>Commission v Ireland</i>	Irish rules on public authorities did not comply with Directive	Oct 09 4.4.2
ECJ (A-G) (Case C-566/07): <i>Staatssecretaris van Financiën v Stadeco BV</i>	Dutch authorities were entitled to insist that a repayment of VAT was repaid to German customer	Apr 09 4.3.4
ECJ (Case C-566/07): <i>Staatssecretaris van Financiën v Stadeco BV</i>	ECJ confirms that member states can require trader to repay wrongly charged VAT to foreign customers before refunding to the trader	Jul 09 4.4.2
ECJ (Case C-572/07): <i>RLRE Tellmer Property s.r.o. v Finanční ředitelství v Ústí nad Labem</i>	ECJ rules that supplies of cleaning are unlikely to be able to be exempted by compounding with rent	Jul 09 3.1.4
ECJ (reference) (Case C-581/08): <i>EMI Group plc v HMRC</i>	Questions on meaning of “sample” referred to ECJ	Apr 09 2.7.1
ECJ (hearing) (Case C-582/08): <i>Commission v UK</i>	ECJ hears infringement proceedings about UK’s rules to deny 13 th Directive claims on “offshore loop”	Apr 09 4.5.1
ECJ (Reference) (Case C-33/09): <i>Oracle Nederland BV v Inspecteur der Belastingdienst Utrecht-Gooi/kantoor Utrecht</i>	Reference about Netherlands blocking rules	Jul 09 4.4.13
ECJ (A-G) (Case C-37/08): <i>RCI Europe v HMRC</i>	Advocate-General’s opinion on place of supply of services of timeshare exchange service: only exchange fees were land-related	Jul 09 4.2.2
ECJ (Case C-37/08): <i>EGN BV – RCI Europe v HMRC</i>	Supplies of “timeshare club” were all held to be property-related	Oct 09 4.2.4
ECJ (Reference) (Case C-40/09): <i>AstraZeneca UK Ltd v HMRC</i>	Questions referred about VAT consequences of paying employees with vouchers	Jul 09 5.6.1
ECJ (Application) (Case C-41/09): <i>Commission v Kingdom of the Netherlands</i>	Commission refers to ECJ Netherlands’ application of reduced rate to supply of horses	Jul 09 4.4.9

ECJ (Reference) (53/09): <i>HMRC v Loyalty Management UK Ltd</i>	Questions referred to ECJ on loyalty points scheme	Jul 09 5.2.1
ECJ (Reference) (55/09): <i>HMRC v Baxi Group plc</i>	Questions referred to ECJ on loyalty points scheme	Jul 09 5.2.1
ECJ (Reference) (Case C-58/09): <i>Leo-Libera GmbH v Finanzamt Buchholz in der Nordheide</i>	New reference about German rules on exemption for gambling	Jul 09 4.4.12
ECJ (Case C-74/08): <i>PARAT Automotive Cabrio Textiltetoket Gyarto Kft v Ado - es Penzugyi Ellenorzesi Hivatal Hatosagi Foosztaly Eszak-magyarorszagi Kihelyezett Hatosagi Osztaly</i>	State aid for purchase of equipment did not reduce input tax entitlement	Jul 09 5.8.4
ECJ (Application) (Case C-79/09): <i>Commission v Kingdom of the Netherlands</i>	Commission refers Netherlands for treating certain supplies of staff as exempt	Jul 09 4.4.6
ECJ (Reference) (Case C-84/09): <i>X v Skatterverket</i>	Reference on time-limit conditions for zero-rating despatches	Jul 09 4.3.5
ECJ (reference) (Case C-86/09): <i>Future Health Technologies Ltd v HMRC</i>	Questions referred on healthcare exemption in case about stem cell processing and storage	Jul 09 2.3.9
ECJ (Case C-88/09): <i>Graphic Procédé v Ministère du budget, des comptes publics et de la fonction publique</i>	Reference to ECJ about nature of supply of reprographics – goods or services	Jul 09 4.4.10
ECJ (reference) (Case C-94/09): <i>Commission v French Republic</i>	Reference to ECJ on France's use of different rates for supplies of undertakers	Jul 09 4.4.11
ECJ (Reference) (Case C-97/09): <i>Ingrid Schmelz v Finanzamt Waldviertel</i>	Austrian reference on possible discrimination through small businesses being eligible for special schemes only if established in state	Jul 09 4.4.8
ECJ (Case C-1/08): <i>Athesia Druck Srl v Ministero delle Finanze, Agenzia delle Entrate</i>	ECJ considers place of supply rules relating to advertising	Apr 09 4.2.1
ECJ (A-G) (Case C-2/08): <i>Amministrazione dell'Economia e delle Finanze v Fallimento Olimpiclub Srl</i>	Opinion that Italian statutory principle of res judicata could not prevent court from correctly applying EU law for a different period	Apr 09 4.4.3
ECJ (Case C-2/08): <i>Amministrazione dell'Economia e delle Finanze v Fallimento Olimpiclub Srl</i>	Principle of res judicata could not bind national court to wrong VAT treatment in later year	Oct 09 4.4.7
ECJ (Case C-7/08): <i>Har Vaessen Douane Service B.V. v Staatssecretaris van Financiën</i>	ECJ considers rules for small postal imports	Oct 09 4.3.1

ECJ (Case C-10/08): <i>Commission v Republic of Finland</i>	Finnish rules on car tax were contrary to VAT Directive	Apr 09 4.4.4
ECJ (A-G) (Case C-29/08): <i>Skatteverket v AB SKF</i>	Opinion that holding company cannot recover input tax on expenses relating to sale of subsidiary	Apr 09 5.1.1
ECJ (Case C-29/08): <i>Skatteverket v AB SKF</i>	ECJ suggest possible justifications for claiming input tax deduction on sale of subsidiary	Jan 10 5.1.1

5 Other European material

<i>Council Dir 2008/117/EC of 16 December 2008 amending Dir 2006/112/EC</i>	Council amends rules to improve administrative co-operation to prevent VAT fraud on international transactions	Apr 09 4.4.1
<i>Council Reg 37/2009/EC of 16 December 2008 amending Council Reg 1798/2003/EC</i>	Council amends rules to improve administrative co-operation to prevent VAT fraud on international transactions	Apr 09 4.4.1
ECHR (Case 3991/03): <i>Bulves AD v Bulgaria</i>	Denial of input tax deduction contravened human rights of trader	Apr 09 5.8.8
<i>EU Press Release 11 March 2009</i>	Comments on rules allowing states to implement reduced rates	Apr 09 4.4.9
<i>European Parliament Press Release 19 February 2009</i>	MEPs support extension of reduced rates for VAT	Apr 09 4.4.9
http://ec.europa.eu/community_law/eu_law/index_en.htm	Commission refers France, Greece and Poland for infringements	Apr 09 4.4.8
http://ec.europa.eu/taxation_customs/index_en.htm	Proposals adopted on administrative co-operation and mutual assistance in the recovery of taxes	Apr 09 4.4.1
http://ec.europa.eu/taxation_customs/taxation/vat/traders/invoicing_rules/index_en.htm#existingleg	New proposals on invoicing published by Commission	Apr 09 6.6.2
http://ec.europa.eu/taxation_customs/common/infringements/infringement_cases/index_en.htm	Commission refers Poland to ECJ over charge levied on bus transport	Jul 09 4.4.4
http://ec.europa.eu/taxation_customs/index_en.htm	Commission statement on ideal principles for group registration rules	Jul 09 6.1.1
http://ec.europa.eu/taxation_customs/resources/documents/common/tenders_grants/tenders/AO-2009-03/Tech_specs_en.pdf	Commission announces study on public authority VAT treatment	Jul 09 2.1.3

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/council_pr_9458-09_en.pdf	Directive extends indefinitely right of member states to apply reduced rates to various labour-intensive services	Jul 09 4.4.1
http://ec.europa.eu/taxation_customs/vies/vieshome.do?selectedLanguage=EN	New service from VIES to enable printout of certificate to show that VAT number was checked	Jul 09 5.8.2
http://register.consilium.europa.eu/pdf/en/09/st10/st10689.en09.pdf	Tightening of rules on exemption for importation followed immediately by despatch	Jul 09 4.3.8
www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/108392.pdf	Tightening of rules on exemption for importation followed immediately by despatch	Jul 09 4.3.8
www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/107540.pdf ; R&C Brief 34/09	Confirmation of extension of UK derogation on reverse charge for “carousel-prone goods”	Jul 09 5.8.1
http://ec.europa.eu/taxation_customs/common/elearning/vat/article_4537_en.htm	Commission’s free e-learning package to help with knowledge of the VAT Directive	Oct 09 4.4.6
http://ec.europa.eu/taxation_customs/index_en.htm	Commission adopts proposal to allow extension of reverse charge to counteract fraud	Oct 09 5.8.2
eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:314:0050:0059:EN:PDF	Implementing regulation for new refunds procedure	Jan 10 4.5.1
http://ec.europa.eu/taxation_customs/resources/documents/common/legislation/proposals/taxation/COM(2009)672_en.pdf	Commission working on implementing regulation for the VAT package	Jan 10 4.2.3
http://ec.europa.eu/taxation_customs/resources/documents/taxation/tax_cooperation/combating_tax_fraud/reckoning_report_sep2009.pdf	Commission publishes details of “tax gap”	Jan 10 5.8.2
http://register.consilium.europa.eu/pdf/en/09/st12/st12820.en09.pdf	Directive to codify rules on sundry exemptions under Art.143(b) and (c) of 2006 VAT Directive	Jan 10 4.3.5
http://register.consilium.europa.eu/pdf/en/09/st13/st13501.en09.pdf	Polish exemption for small traders allowed as a derogation	Jan 10 4.4.4
http://register.consilium.europa.eu/pdf/en/09/st13/st13502.en09.pdf	German derogation on part business assets extended	Jan 10 4.4.3
www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/111706.pdf	EU Council considers extent of exemption for postal services	Jan 10 2.3.7

<i>IP 19/02/2009</i>	Commission announces anti-fraud agreement between the EU and Switzerland	Apr 09 4.4.10
<i>IP/09/1015</i>	Commission requests Portugal to change flat rate scheme for farmers	Jul 09 4.4.14
<i>IP/09/1016</i>	Commission asks UK to revise rules on zero-rating of services for aircraft	Jul 09 2.4.3
<i>IP/09/1078</i>	Commission statement on ideal principles for group registration rules	Jul 09 6.1.1
<i>IP/09/781</i>	Reasoned opinion sent to Latvia about treatment of development land	Jul 09 4.4.5
<i>IP/09/1239</i>	Commission proposals to help fight fraud	Oct 09 4.4.1
<i>IP/09/1376</i>	Commission adopts proposal to allow extension of reverse charge to counteract fraud	Oct 09 5.8.2
<i>IP/09/1638</i>	Reasoned opinion to Austria on mixed use buildings	Jan 10 4.4.2
<i>IP/09/1641</i>	Reasoned opinion to Greece on bowling	Jan 10 4.4.2
<i>IP/09/1642</i>	Reasoned opinion to France on fiscal representatives	Jan 10 4.4.2
<i>IP/09/1644</i>	Reasoned opinion to Netherlands on fundraising activities for charities	Jan 10 4.4.2
<i>IP/09/1645</i>	Reasoned opinion to Poland on 8 th Directive claims	Jan 10 4.4.2
<i>IP/09/1655</i>	Commission publishes details of “tax gap”	Jan 10 5.8.2
<i>IP/09/1767</i>	Commission sends reasoned opinion to France over building land	Jan 10 3.1.1
<i>IP/09/1768</i>	Reasoned opinions sent out on group registration rules	Jan 10 6.1.1

6 Case law: House of Lords

House of Lords: <i>Marks and Spencer plc v HMRC</i>	Confirmation that M&S finally recover their output tax	Apr 09 6.4.1
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7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Brunel Motor Co Ltd v HMRC and another</i>	Bad debt claim remitted to Tribunal to consider whether credit notes were really cancellation of original supply	Apr 09 5.7.1
Court of Appeal: <i>HMRC v David Baxendale Ltd</i>	Dietary food packs were single supply of taxable services	Oct 09 2.8.1
Court of Appeal: <i>HMRC v The Boots Company plc</i>	Tribunal was wrong to treat HMRC's repayment of VAT as an agreement to amend a bespoke retail scheme	Jan 10 2.7.1
Court of Appeal: <i>Procter & Gamble (UK) v HMRC</i>	Pringles held to be "similar products made from the potato"	Jul 09 2.4.1
Court of Appeal: <i>R (oao BMW AG and others) v HMRC</i>	HMRC were entitled to direct group companies to align their return periods	Apr 09 6.3.1
Court of Appeal: <i>R v Pomfrett</i>	Sentencing of fraudsters	Jan 10 6.9.5
Court of Session: <i>Argyll Developments Ltd (petitioner)</i>	Court did not think HMRC were unreasonable in refusing to apply a concession on exercising the option to tax and pre-registration VAT	Jan 10 3.2.1
Court of Session: <i>HBOS plc v HMRC</i>	Service of debt collector was taxable even with a power to negotiate debts	Apr 09 2.3.1
Court of Session: <i>HMRC v Scottish Equitable plc</i>	Cap ruled valid in respect of overpayments incurred after cap was introduced	Oct 09 6.4.1
Court of Session: <i>Joppa Enterprises Ltd v HMRC</i>	Whole of door money received by massage parlour was the massage parlour's turnover	Apr 09 2.9.3

8 Case law: High Court/Upper Tribunal

High Court: <i>A1 Lofts Ltd & A1 Loft Conversions Ltd v HMRC</i>	Tribunal had failed properly to construe contracts which purported to alter chain of supply for VAT purposes: referred back for further consideration	Jan 10 2.9.1
High Court: <i>Accenture Services Ltd v HMRC (and related applications)</i>	HMRC were justified in refusing to apply the staff hire concession	Jul 09 2.9.1
High Court: <i>Blue Sphere Global Ltd and another v HMRC</i>	Tribunal had set test too harshly for contra-trader: no means of knowing about fraud in a different deal chain	Jul 09 5.8.3
High Court: <i>Calltell Telecom Ltd and another v HMRC</i>	Tribunal had applied the right tests in denying input tax credit to company caught up in MTIC fraud	Jul 09 5.8.3

High Court: <i>Community Housing Association Ltd v HMRC</i>	Assignment of projects to subsidiary was a supply so it justified reg.109 claim for payback	Apr 09 5.3.2
High Court: <i>Corktech Ltd v HMRC</i>	Trader did not meet conditions for triangulation because intermediary was not registered in EU	Jul 09 4.3.1
High Court: <i>F J Chalke Ltd and another v HMRC</i>	Application by motor dealers for compound interest failed because it was out of time	Jul 09 6.4.3
High Court: <i>HMRC v Arachchige</i>	Retailer had to account for output tax on all sales of phone cards	Jul 09 2.12.3
High Court: <i>HMRC v David Baxendale Ltd</i>	Supply of “LighterLife” food packs was wholly standard rated	Apr 09 2.8.1
High Court: <i>HMRC v Grattan plc</i>	Errors in Tribunal procedure led to HMRC not being represented at strike-out hearing: remitted to be reheard	Jul 09 6.4.3
High Court: <i>HMRC v Isle of Wight Borough Council and others</i>	Council parking charges remitted to Tribunal for further consideration	Apr 09 2.1.1
High Court: <i>HMRC v Livewire Telecom Ltd</i>	Tribunal decision that trader did not know or have the means of knowing about contra-trading was upheld	Apr 09 5.8.2
High Court: <i>HMRC v Olympia Technology Ltd</i>	Decision that trader did not have the means of knowing about carousel fraud was remitted to Tribunal for reconsideration	Apr 09 5.8.2
High Court: <i>HMRC v The Boots Company plc</i>	Tribunal was wrong to regard repayment as agreement of amendment to retail scheme	Apr 09 2.7.2
High Court: <i>HMRC v The Rank Group plc</i>	High Court upholds Tribunal decision on exemptions for gaming machines and mechanised bingo	Jul 09 2.3.5
High Court: <i>Homeserve Membership Limited v HMRC</i>	Separate contract for payment of fee by insured to intermediary was not subject to IPT	Jul 09 2.3.3
High Court: <i>Insurancewide.com Services Ltd v HMRC; Trader Media Group Ltd v HMRC</i>	High Court holds that introduction by comparison website can be exempt as intermediary insurance service	Jul 09 2.3.2
High Court: <i>Mobile Export Ltd v HMRC (no.3)</i>	High Court dismisses procedural points raised by trader in MTIC case	Jan 10 5.8.1
High Court: <i>N2J Ltd v HMRC</i>	<i>Teleos</i> case did not mean that company was entitled to zero-rate despatches in suspicious circumstances	Oct 09 5.8.1

High Court: <i>Oxfam v HMRC</i>	Tribunal was right to regard agreed formula as not binding on HMRC for business/non-business split	Jan 10 5.6.1
High Court: <i>R (oao Medical Protection Society Ltd) v HMRC</i>	Medical Protection Society engaged lawyers, not individual doctors, and was liable to reverse charge	Jan 10 4.2.5
High Court: <i>Red 12 Trading Ltd v HMRC</i>	High Court confirms Tribunal decision that input tax was disallowed in MTIC fraud circumstances	Jan 10 5.8.1
High Court: <i>The British Association For Shooting And Conservation Ltd v HMRC</i>	National association's subscriptions remitted to Tribunal for further consideration of sporting exemption	Apr 09 2.3.9
High Court: <i>The Chancellor, Master and Scholars of the University of Cambridge v HMRC</i>	Cambridge University was not a "public body"	Apr 09 2.5.1
High Court: <i>Vision Express (UK) Ltd v HMRC</i>	Tribunal was right to regard floor-area based special method as unfair and override notice as validly issued	Jan 10 5.3.3
Upper Tribunal (20,981): <i>Steven Lunn</i>	"Only ancillary use" ruled out separate use of building which could therefore not be a dwelling	Jan 10 3.3.3
Upper Tribunal: <i>John Wilkins (Motor Engineers) Ltd and others v HMRC</i>	Claims to compound interest were out of time; s.78 provided for simple interest	Oct 09 6.4.5

9 Case law: VAT Tribunal/First Tier Tribunal

VAT Tribunal (20,901): <i>Blue Sphere Global Ltd</i>	Trader knew or had the means of knowing about carousel fraud	Apr 09 5.8.3
VAT Tribunal (20,902): <i>Mediaid Training Services Ltd</i>	Advice service should have told trader about CHAPS: lack of advice constituted reasonable excuse	Apr 09 6.8.5
VAT Tribunal (20,903): <i>Our Communications Ltd</i>	Trader neither knew nor had the means of knowing about carousel fraud	Apr 09 5.8.3
VAT Tribunal (20,904): <i>LEADX</i>	Buying and selling of leads was not a financial intermediary service	Apr 09 2.3.2
VAT Tribunal (20,905): <i>General Mills UK Ltd</i>	Granola bars were confectionery, not biscuits	Apr 09 2.4.1
VAT Tribunal (20,906): <i>Melina Serpes</i>	No award of costs for appellant's own time	Apr 09 6.8.7
VAT Tribunal (20,907): <i>The Coffee Denn Ltd</i>	Suppression assessment reduced but not extinguished	Apr 09 6.7.3
VAT Tribunal (20,908): <i>J & W Waste Services Ltd</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,909): <i>Fryer</i>	No evidence to support input tax on purchase of boat	Apr 09 5.8.4
VAT Tribunal (20,910): <i>Leisure Pass Group Ltd (no.2)</i>	Second version of London Pass did qualify as a face value voucher	Apr 09 2.7.3
VAT Tribunal (20,911): <i>RM Education plc</i>	Design of software to mark exams was not an exempt educational service	Apr 09 2.3.6
VAT Tribunal (20,912): <i>Webster Shrowder</i>	HMRC were entitled to share information between direct and indirect tax sides	Apr 09 6.2.3
VAT Tribunal (20,913): <i>Kent Cabling Contractors Ltd</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,914): <i>Pan Euro Ventures Ltd</i>	No justification for appeal out of time	Apr 09 6.8.8
VAT Tribunal (20,924): <i>Scotts Group Ltd</i>	Some input tax was disallowed on transaction between group companies because it was a novation, not a supply	Apr 09 5.8.7
VAT Tribunal (20,925): <i>Economy Car Group Ltd</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,929): <i>PT Genrey</i>	HMRC were justified in denying trader the benefit of the flat rate scheme	Apr 09 6.3.3
VAT Tribunal (20,930): <i>Oriel Support Ltd</i>	Company was providing administrative services to employment agencies, not employing their staff	Apr 09 2.9.2

VAT Tribunal (20,931): <i>4 Distribution Ltd</i>	HMRC's extended verification programme was not unjustifiable discrimination against intra-EU traders	Apr 09 5.8.3
VAT Tribunal (20,932): <i>UCS Building Division Ltd</i>	Postal strike was not relevant to late payment of VAT	Apr 09 6.8.6
VAT Tribunal (20,933): <i>The Atrium Club Ltd</i>	Failed avoidance scheme involving subsidiary did not permit HMRC to recover output tax from holding company	Apr 09 2.12.1
VAT Tribunal (20,934): <i>Dermot O'Reilly</i>	DIY builder could not claim back VAT on supplies which should have been zero-rated	Apr 09 3.4.2
VAT Tribunal (20,934): <i>Dr David Thomas Haigh</i>	Planning consent could not be obtained retrospectively, so project did not qualify for zero-rating	Apr 09 3.4.1
VAT Tribunal (20,935): <i>L Davidson t/a Hillside Fuels</i>	Trader's claim for input tax on purchases of fuel failed on two separate grounds	Apr 09 5.8.6
VAT Tribunal (20,936): <i>Irish Inns Ltd</i>	Suppression assessment upheld	Apr 09 6.7.3
VAT Tribunal (20,937): <i>D Walker</i>	Late receipt of income tax refund was not connected to late payment of VAT and was not reasonable excuse	Apr 09 6.8.6
VAT Tribunal (20,938): <i>LVG Ltd</i>	Unforeseeable internet connection breakdown was reasonable excuse	Apr 09 6.8.5
VAT Tribunal (20,939): <i>City AM Ltd</i>	Reliance on financial officer was not a reasonable excuse	Apr 09 6.8.6
VAT Tribunal (20,943): <i>LED Screen Hire Europe Ltd</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,944): <i>Christopher John Wraith</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,946): <i>Agron Haxhija and Bujar Mustapha t/a Orsi Deli Foods</i>	Dishonesty penalty upheld	Apr 09 6.7.3
VAT Tribunal (20,947): <i>Westbourne Domestic Care Agency Ltd</i>	Trader was acting as principal, not agent, so all its turnover was relevant for registration tests	Apr 09 6.2.3
VAT Tribunal (20,948): <i>P & M Bates</i>	DIY builder could not claim back VAT on supplies which should have been zero-rated	Apr 09 3.4.3
VAT Tribunal (20,949): <i>Bodyguard Workwear Ltd</i>	Argument that payments to another company in respect of directors' fees bore input tax were rejected	Apr 09 5.8.5

VAT Tribunal (20,950): <i>Mohammed Tariq t/a Shama Balti</i>	Suppression assessment upheld	Apr 09 6.7.3
VAT Tribunal (20,953): <i>Vanquip Ltd</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,954): <i>Wolfe Ware Ltd</i>	Late BACS transfer not a reasonable excuse	Apr 09 6.8.6
VAT Tribunal (20,955): <i>Construction Solutions (Southern) Ltd</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,956): <i>Kulwant Ajay Singh t/a Borealis</i>	No trade was being carried on and appellant appeared to be trying to extract money from HMRC in wholly unjustified way	Apr 09 6.2.2
VAT Tribunal (20,958): <i>Edward Thomas t/a Abacus Construction</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,959): <i>Made to Order Ltd</i>	Kiosks by food halls in shopping centres were not “catering”	Apr 09 2.4.2
VAT Tribunal (20,960): <i>Queen Mary University of London</i>	HMRC’s conduct not so unreasonable that indemnity costs were appropriate	Apr 09 6.8.7
VAT Tribunal (20,961): <i>Elizabeth Rodgers Resourcing Ltd</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,963): <i>Future Health Technologies Ltd</i>	Treatment and storage of stem cells referred to ECJ to see if healthcare exemption could apply	Apr 09 2.3.7
VAT Tribunal (20,964): <i>C Legge</i>	Individual could not claim difference between lower rate and standard rate from HMRC – overcharge should have been claimed from builders	Apr 09 2.5.2
VAT Tribunal (20,965): <i>Mark William Mummery</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,966): <i>Seymour Limousines Ltd</i>	HMRC’s conduct not so unreasonable that indemnity costs were appropriate	Apr 09 6.8.7
VAT Tribunal (20,967): <i>Isajen Ltd</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,968): <i>Stephens Joinery Ltd</i>	Appeal against security requirement dismissed	Apr 09 6.9.7
VAT Tribunal (20,969): <i>Graham Langran</i>	Partner incurred legal expenses in personal capacity	Apr 09 5.2.2
VAT Tribunal (20,971): <i>Datapoint Global Services Ltd (Formerly Touchbase Communications Ltd)</i>	Trader had experienced earlier difficulties with electronic banking and should not have left VAT payment to last minute	Apr 09 6.8.6
VAT Tribunal (20,972): <i>Keith Savidge (KCS t/a Car Spa)</i>	Deregistration could not be backdated before date of application to deregister	Apr 09 6.2.1

VAT Tribunal (20,973): <i>Zenith Publishing Ltd</i>	Award of costs against director did not give company right to input tax deduction	Apr 09 5.2.1
VAT Tribunal (20,974): <i>Bath Taxis (UK) Ltd</i>	Taxi firm made supplies to account customers	Apr 09 2.9.4
VAT Tribunal (20,975): <i>Ricecooker Ltd t/a Liquorish</i>	Reliance on new manager was not reasonable excuse	Apr 09 6.8.6
VAT Tribunal (20,976): <i>Cobol Ltd</i>	Company was attempting retrospective option, not late notification	Apr 09 3.2.1
VAT Tribunal (20,979): <i>Spa & Resort Operations Ltd</i>	Scheme to reduce output tax by issuing “money off voucher” did not work	Jul 09 2.7.1
VAT Tribunal (20,981): <i>Steven Lunn</i>	Planning conditions held not to prevent zero-rating of alterations to protected building	Jul 09 3.3.2
VAT Tribunal (20,982): <i>Nicholas Nehemiah Gayle</i>	HMRC were entitled to deregister trader as he did not appear to be carrying on any business	Jul 09 6.2.4
VAT Tribunal (20,983): <i>Mr Singh & Mrs Kaur t/a “Superdish”</i>	Having admitted dishonesty traders could not displace HMRC’s estimates of turnover	Jul 09 6.7.2
VAT Tribunal (IPT 0015): <i>Prudential Assurance Co Ltd</i>	Assessment was valid even though it covered a period exceeding a year	Apr 09 6.7.2
VAT Tribunal: <i>AstraZeneca UK Ltd</i>	Tribunal decides to refer questions about VAT consequences of paying employees with vouchers	Jul 09 5.6.1
First Tier Tribunal (TC0002): <i>Touch Logistics Ltd</i>	Poor performance by financial controller and general poor payment by customers were not a reasonable excuse	Jul 09 6.8.4
First Tier Tribunal (TC0003): <i>John Connell</i>	Reliance on accountants to file TOGC paperwork deserved full mitigation	Jul 09 6.8.2
First Tier Tribunal (TC0004): <i>Andrew Francis Acquier</i>	Book-keeper locking away VAT return and going off sick was not a reasonable excuse	Jul 09 6.8.4
First Tier Tribunal (TC0004): <i>Cable & Wireless plc</i>	Input tax incurred in April 1997 was “post-cap” because it would have appeared on a June 1997 return	Jul 09 6.4.2
First Tier Tribunal (TC0013): <i>Lemon Consulting Ltd</i>	Confusion over whether internet banking payment had gone through was reasonable excuse	Jul 09 6.8.3

First Tier Tribunal (TC00014): <i>Geoffrey Dean Layton</i>	Payment left bank on Friday, reasonable excuse for believing that it would arrive on time with HMRC	Oct 09 6.8.3
First Tier Tribunal (TC0015): <i>T Singh Ltd</i>	HMRC's calculations of mark-ups and wastage were confirmed in absence of trader to give evidence	Jul 09 6.7.3
First Tier Tribunal (TC0016): <i>Lower Mill Estate Ltd</i>	Separate supply of building plots and construction of holiday homes was an abusive scheme	Jul 09 3.1.1
First Tier Tribunal (TC0017): <i>Royal National Lifeboat Institution</i>	Tribunal considers "direct needs of a lifeboat"	Jul 09 2.4.2
First Tier Tribunal (TC0018): <i>I C Blue Ltd</i>	HMRC's refusal to allow simplified import VAT accounting was justified	Jul 09 4.3.2
First Tier Tribunal (TC0019): <i>Patrick McKenna</i>	Failure to keep receipts for DERV bought in Irish Republic meant that HMRC suspicions of use of red diesel could not be disproved	Jul 09 6.7.4
First Tier Tribunal (TC0020): <i>Bestline Data Ltd</i>	Assessment issued to stand for missing return was held to be valid even after a return had been filed showing a lower amount	Jul 09 6.7.3
First Tier Tribunal (TC0022): <i>Keith Lamming</i>	Builder had to account for VAT even though architect had assured him the work would qualify for zero-rating	Jul 09 3.3.1
First Tier Tribunal (TC0023): <i>Lee Patterson Ltd</i>	Directory enquiries routing taxpayer to Isle of Man helpline who gave misleading advice was reasonable excuse	Jul 09 6.8.3
First Tier Tribunal (TC0024): <i>Lever Street Properties Ltd</i>	Various excuses over 3 year period were simply "normal trading"	Jul 09 6.8.4
First Tier Tribunal (TC0026): <i>Javid Aslam (A Bankrupt) & Ashia Aslam t/a Ramzan Foodstore</i>	Mark-up exercise on convenience store confirmed	Jul 09 6.7.3
First Tier Tribunal (TC0027): <i>Art & Soul (Glasgow) Ltd</i>	Mitigation of late registration penalty by only 10% confirmed	Jul 09 6.8.5
First Tier Tribunal (TC0029): <i>Nicholas Paul Drury</i>	Trader was not eligible for exception to registration liability	Jul 09 6.2.1
First Tier Tribunal (TC0030): <i>The Depot Ltd</i>	Having to queue in the bank and so missing CHAPS deadline was not a reasonable excuse	Jul 09 6.8.4
First Tier Tribunal (TC0031): <i>Dudman Group Ltd</i>	Collapse of funding source was reasonable excuse	Jul 09 6.8.3

First Tier Tribunal (TC0036): <i>Rotherham Golf Academy Ltd</i>	Attempt to avoid registration by successively leasing operation to different individuals was “a sham”	Jul 09 6.2.5
First Tier Tribunal (TC0037): <i>Roland Hall</i>	DIY claim failed because planning consent did not specify that façade had to be retained	Jul 09 3.4.1
First Tier Tribunal (TC0038): <i>Private & Confidential Ltd</i>	Individual supplied services to joint venture, rather than being a partner receiving a profit share	Jul 09 2.12.1
First Tier Tribunal (TC0039): <i>Fantastic Illuminations Ltd</i>	Tribunal accepted that 2 working days was a reasonable time to expect bank to process a BACS transfer	Jul 09 6.8.3
First Tier Tribunal (TC00040): <i>Cardinal Entertainments Ltd</i>	Appeal against security requirement dismissed	Oct 09 6.9.14
First Tier Tribunal (TC0041): <i>Michael Howe</i>	Late registration penalty confirmed on hairdresser who thought his “chair rent” was exempt income	Jul 09 6.8.5
First Tier Tribunal (TC0042): <i>JA & LA Hooper</i>	Penalty for late registration confirmed but mitigated for cooperation to £25	Jul 09 6.8.5
First Tier Tribunal (TC0045): <i>Garsington Opera Ltd</i>	Production costs in opera company were residual, not exclusively used for exempt ticket sales	Jul 09 5.3.2
First Tier Tribunal (TC0047): <i>Alex Paton & Sons</i>	Farmer’s car was available for private use	Jul 09 5.4.2
First Tier Tribunal (TC0050): <i>Mr & Mrs D Robbie (t/a Dunlaw House Hotel)</i>	Argument that trade was eligible for earlier deregistration rejected because traders had not provided timely information to HMRC	Jul 09 6.2.3
First Tier Tribunal (TC0051): <i>Mithras Wine Bars Ltd</i>	Wine bar’s agreed split of zero and standard rated sales was binding on HMRC	Jul 09 6.7.3
First Tier Tribunal (TC0052): <i>Sinnathaby Sivarajah t/a Everest Curry King</i>	Caring for sick wife was no excuse for late registration	Jul 09 6.8.5
First Tier Tribunal (TC0054): <i>Brenda M Kassabieh</i>	Two nights’ invigilation was reasonable basis for two year extrapolation	Jul 09 6.7.3
First Tier Tribunal (TC0055): <i>Joan Burke</i>	IPL laser treatment held to be cosmetic, not healthcare	Jul 09 2.3.8
First Tier Tribunal (TC0056): <i>Sophie Holdings Ltd</i>	HMRC had sufficient information to raise assessments over a year earlier, so assessments were out of time	Jul 09 6.7.1

First Tier Tribunal (TC0057): <i>Jeffrey Koundakjian</i>	Submission of nil returns four years later could not lead to repayment of VAT paid on central assessments	Jul 09 6.4.2
First Tier Tribunal (TC0058): <i>Pizza 1 and Chichini's</i>	Long-running dispute concluded with assessments and dishonesty penalties	Jul 09 6.7.2
First Tier Tribunal (TC0059): <i>Loughborough University</i>	Taxpayer could not limit effect of special method override notice it issued	Jul 09 5.3.1
First Tier Tribunal (TC0060): <i>Trustees of the Lyndon David Hollinshead and Others</i>	Lease by SIPP to exempt businesses of pension beneficiaries was subject to disapplication of OTT	Jul 09 3.1.3
First Tier Tribunal (TC0062): <i>Sally March</i>	Trader allowed to withdraw from flat rate scheme with retrospective effect	Jul 09 6.3.4
First Tier Tribunal (TC0064): <i>Geoffrey Williams</i>	HMRC did not have to make DIY refund of difference between 17.5% VAT charged by suppliers and 5% properly due	Jul 09 3.4.1
First Tier Tribunal (TC0065): <i>Insured Vehicle Coatings Ltd</i>	Gifts of goods were incidental to supply of exempt insurance service	Jul 09 2.8.1
First Tier Tribunal (TC0066): <i>Juppon Trading Ltd</i>	Discovering £10,000 limit on daily BACS transfers was not an excuse	Jul 09 6.8.4
First Tier Tribunal (TC0067): <i>T D Martin-Jenkins</i>	UK resident could not enjoy zero-rating of exports on emigration	Jul 09 4.3.4
First Tier Tribunal (TC0068): <i>Vividas Ltd</i>	Argument that interest was a penalty for those who made voluntary disclosures was rejected	Jul 09 6.3.5
First Tier Tribunal (TC0070): <i>Civilscent Ltd</i>	Sale of parking spaces was separate from sale of flats and was therefore standard rated	Jul 09 3.1.2
First Tier Tribunal (TC0071): <i>James Jeffery t/a Jeffery-Ryde</i>	Trader's attempts to obtain substitute return after original did not arrive were accepted as reasonable excuse	Jul 09 6.8.3
First Tier Tribunal (TC0072): <i>Lougula Ltd and others</i>	Appeal against notice to deposit security dismissed	Jul 09 6.9.6
First Tier Tribunal (TC0072): <i>St Enoch's Garage Ltd</i>	Appeal against notice to deposit security dismissed	Jul 09 6.9.6
First Tier Tribunal (TC0073): <i>Justrading Ltd</i>	Purchase of "bank charges recovery system" was not adequately evidenced	Jul 09 5.8.6
First Tier Tribunal (TC0074): <i>David Jacobs UK Ltd (in liquidation)</i>	Numberplate was bought for sale, not for promotional purposes	Jul 09 5.1.2
First Tier Tribunal (TC0076): <i>S&I Electronics plc</i>	Trader held to have carried out inadequate checks in MTIC fraud case: input tax denied	Jul 09 5.8.3

First Tier Tribunal (TC00077): <i>Gary Giles</i>	S.61 notice levying penalty on director confirmed	Oct 09 6.8.5
First Tier Tribunal (TC0077): <i>Gary Giles</i>	s.61 allocation of dishonesty penalty to director confirmed	Jul 09 6.8.6
First Tier Tribunal (TC0079): <i>Enda McNulty</i>	Sales by Northern Irish trader were not adequately evidenced as despatches	Jul 09 4.3.3
First Tier Tribunal (TC0080): <i>Banbridge Fuel Services Ltd</i>	Purchase invoices appeared to be forgeries as supplier did not recognise them	Jul 09 5.8.6
First Tier Tribunal (TC0081): <i>JAT Faith</i>	Farmer's car was available for private use	Jul 09 5.4.2
First Tier Tribunal (TC0082): <i>Keele University Students Union</i>	Students' union was not managed on essentially voluntary basis	Jul 09 2.3.10
First Tier Tribunal (TC0083): <i>Drosden Plantruck Ltd</i>	Company could not retrospectively change effective date of registration	Jul 09 6.2.2
First Tier Tribunal (TC0084): <i>Cannon Express & Logistics Ltd</i>	Trader's failure to notice change in flat rate applicable to the business did not negate liability	Jul 09 6.3.4
First Tier Tribunal (TC0087): <i>Mrs Phillida Barnett and Mrs Lara Read t/a Burghill Valley Golf Club</i>	Partnership made supplies of sporting services in spite of setting up scheme whereby two independent companies would do so	Jul 09 2.12.2
First Tier Tribunal (TC0088): <i>Steve Craine & Kerry Anne Craine t/a The Pickwick Tavern</i>	Cash introduced into business accounts was held to be undeclared takings	Jul 09 6.7.2
First Tier Tribunal (TC0089): <i>Sumitomo Mitsui Banking Corporation Europe Ltd</i>	Subsidiary provided management services to holding company, not consultancy: supplied in the UK	Jul 09 4.2.3
First Tier Tribunal (TC0090): <i>Lead Asset Strategies (Liverpool) Ltd</i>	Company could not retrospectively change effective date of registration	Jul 09 6.2.2
First Tier Tribunal (TC0092): <i>Winhill Scaffolding Services (UK) Ltd</i>	Appeal against notice to deposit security dismissed	Jul 09 6.9.6
First Tier Tribunal (TC0094): <i>Bridgnorth Golf Club</i>	Expenditure on golf club's lounge was not exclusively used for taxable sales	Jul 09 5.3.3
First Tier Tribunal (TC0095): <i>PD Concepts Ltd</i>	Trader held to know about MTIC fraud: input tax denied	Jul 09 5.8.3
First Tier Tribunal (TC0096): <i>David McCowan & Frank Williams t/a Crystal Windows</i>	Tribunal refuses continued attempts to adjourn appeal against assessments on missing takings	Jul 09 6.7.2
First Tier Tribunal (TC0097): <i>Arkzone Ltd</i>	Appeal against notice to deposit security dismissed	Jul 09 6.9.6

First Tier Tribunal (TC00098): <i>Nigel Lowe Consulting Ltd, Nigel Lowe Holdings Ltd</i>	Letter from bank suggesting BACS would only take one day was reasonable excuse for late payment	Oct 09 6.8.3
First Tier Tribunal (TC00099): <i>Littler Machinery Ltd</i>	Company could not prove that it had despatched goods to Poland	Oct 09 4.3.2
First Tier Tribunal (TC00100): <i>Drivers Direct (2008) Ltd</i>	Appeal against security requirement dismissed	Oct 09 6.9.14
First Tier Tribunal (TC00104): <i>Ideal Shopping Direct plc</i>	Surcharge at wrong rate could not be corrected by HMRC later	Oct 09 6.8.3
First Tier Tribunal (TC00113): <i>Ashby Contracting Ltd</i>	Appeal against security requirement dismissed	Oct 09 6.9.14
First Tier Tribunal (TC00114): <i>Seatechs Ltd</i>	Change of return period was not excuse for late filing of return	Oct 09 6.8.3
First Tier Tribunal (TC00117): <i>APS-Centriline Ltd and others</i>	Complicated series of appeals by connected companies considered	Oct 09 5.8.4
First Tier Tribunal (TC00118): <i>Purple Parking Ltd</i>	UK law treating airport bus as compound part of supply with parking was not contrary to directive and did not create fiscal distortion	Jan 10 2.8.1
First Tier Tribunal (TC00121): <i>Mark Lancaster t/a Airport Cars</i>	Taxi operator was liable for output tax on own fares and controller charges	Oct 09 2.9.3
First Tier Tribunal (TC00126): <i>John Lawlor</i>	Builder was wrong to zero-rate maintenance and repairs to listed building	Oct 09 3.4.4
First Tier Tribunal (TC00127): <i>Penta Office Furniture Ltd</i>	Appeal against security requirement dismissed	Oct 09 6.9.14
First Tier Tribunal (TC00128): <i>Late Editions Ltd</i>	Directors “knew or ought to have known” purchases tainted by carousel fraud	Oct 09 5.8.1
First Tier Tribunal (TC00129): <i>Grimsby College Enterprises Ltd</i>	No novation of contracts by college of further education: subsidiary did not receive supplies of building work	Oct 09 3.4.1
First Tier Tribunal (TC00131): <i>Smart Voucher Ltd</i>	Supply of “electronic money” was a service supplied electronically	Oct 09 4.2.1
First Tier Tribunal (TC00132): <i>Kevin Almond</i>	Drawings requiring retention of façade were enough to justify DIY claim on demolition of building and construction of new dwelling	Oct 09 3.4.3
First Tier Tribunal (TC00133): <i>ATEC Associates Ltd</i>	Company could not reinstate claim after unreasonable delays	Oct 09 6.7.2
First Tier Tribunal (TC00134): <i>Plymouth Marine Laboratory</i>	Charity contracted for services, not for charter of boats	Oct 09 2.4.2

First Tier Tribunal (TC00136): <i>Allen Carr's Easyway (International) Ltd</i>	Help to stop smoking was exempt healthcare	Oct 09 2.3.7
First Tier Tribunal (TC00137): <i>Euro Stock Shop Ltd</i>	Directors “knew or ought to have known” purchases tainted by carousel fraud	Oct 09 5.8.1
First Tier Tribunal (TC00138): <i>Digi Systems (Ireland) Ltd</i>	Claimant did not file 8 th Directive claim by the deadline	Oct 09 4.5.1
First Tier Tribunal (TC00138): <i>SRI International</i>	13 th Directive claim rejected for lack of evidence about business status of claimant	Oct 09 4.5.2
First Tier Tribunal (TC00139): <i>Grattan plc</i>	One claim for compound interest was out of time; a second was in time and should be considered in detail	Oct 09 6.4.4
First Tier Tribunal (TC00140): <i>Robert & Lillian Waddell t/a LCD Plant Hire</i>	Input tax claim on car rejected, but misdeclaration penalty forgiven	Oct 09 5.4.1
First Tier Tribunal (TC00141): <i>Walk the Walk in Action Ltd</i>	Interest was awarded in accordance with s.78, not what was “fair”	Oct 09 6.4.5
First Tier Tribunal (TC00142): <i>Ultralase Medical Aesthetics Ltd</i>	Cosmetic surgery was not exempt healthcare	Oct 09 2.3.8
First Tier Tribunal (TC00143): <i>Sussex Police Authority</i>	Police authority supplied staff to welfare fund: taxable	Oct 09 2.9.1
First Tier Tribunal (TC00144): <i>Sophie Holdings Ltd</i>	HMRC had sufficient information to raise an assessment for over 12 months	Oct 09 6.7.1
First Tier Tribunal (TC00145): <i>Oaks Pavilion Ltd</i>	Company could not claim VAT incurred before there was an intention to form a company	Oct 09 5.8.3
First Tier Tribunal (TC00146): <i>Skipton Building Society</i>	Attribution of advertising expenditure considered	Oct 09 5.3.1
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First Tier Tribunal (TC00153): <i>Hilltop Assistance Ltd</i>	HMRC accept that staff were employed as agent for other businesses	Oct 09 2.9.1
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First Tier Tribunal (TC00155): <i>WJ Terry t/a Wealden Properties</i>	Property professional could not claim DIY refund on building constructed for friend	Oct 09 3.4.4

First Tier Tribunal (TC00157): <i>DFS Furniture Co Ltd</i>	HMRC had agreed to a special method of partial exemption by never objecting to it over a long period	Jan 10 5.3.2
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First Tier Tribunal (TC00224): <i>Paola Sassi</i>	Building project qualified for DIY scheme in full in spite of subsequent letting of one of two properties	Jan 10 3.4.1
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First Tier Tribunal (TC00253): <i>Shakeel Ali</i>	Vendor of fixtures and fittings was not a taxable person, so no input tax was claimable by the purchaser	Jan 10 5.8.4
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First Tier Tribunal (TC00258): <i>Peter Robert Balkwill</i>	Trader failed to explain why he continued to return results of business on income tax returns after deregistering for VAT	Jan 10 6.2.5
First Tier Tribunal (TC00259): <i>J&W Waste Services Ltd</i>	Security notice appeal dismissed	Jan 10 6.9.4
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First Tier Tribunal (TC00266): <i>Able UK Ltd</i>	VAT Directive exemption for services supplied to NATO forces was not restricted to those stationed in the member state	Jan 10 2.3.10
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First Tier Tribunal (TC00270): <i>Mr Arash Razaie t/a Foodline Delivery Services</i>	HMRC were justified in not accepting alternative evidence for input tax	Jan 10 5.8.3
First Tier Tribunal (TC00281): <i>Life Enterprises Ltd</i>	Trader “knew or had the means of knowing” about MTIC fraud	Jan 10 5.8.1
First Tier Tribunal (TC00283): <i>Daniel John Currie</i>	Trader’s settlement of income tax liabilities did not constitute an agreement by HMRC that VAT liabilities were also settled	Jan 10 6.2.4
First Tier Tribunal (TC00285): <i>Robert Walsh</i>	Tribunal accepts evidence that trader was operating second undeclared till	Jan 10 6.7.3

11 Other material

<i>Accountancy</i> , December 2009	<i>Dada Records Ltd</i> case on security discussed	Jan 10 6.9.3
<i>Accountancy</i> , November 2009	Commentary on <i>DFS</i> case	Jan 10 5.3.2
<i>Tax Adviser</i> (January 2009)	Continuous or individual supplies considered	Apr 09 2.12.2
<i>Tax Adviser</i> (February 2009)	Article about new penalties	Apr 09 6.9.5
<i>Tax Adviser</i> (March 2009)	Article about new VAT control visits	Apr 09 6.9.5
<i>Tax Adviser</i> , April 2009	Part 1 of article about the VAT package	Jul 09 4.2.1

<i>Tax Adviser</i> , April 2009	Article about new appeals system	Jul 09 6.8.1
<i>Tax Adviser</i> , April 2009	Article about HMRC's efforts to provide "customer service"	Jul 09 6.9.1
<i>Tax Adviser</i> , May 2009	Part 2 of article about the VAT package	Jul 09 4.2.1
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<i>Tax Adviser July 2009</i>	Comment on supply of tickets and change of rate	Oct 09 2.6.3
<i>Tax Adviser August 2009</i>	Comment on supply of tickets and change of rate	Oct 09 2.6.3
<i>Tax Adviser, August 2009</i>	Article about revocation of option to tax	Oct 09 3.2.1
<i>Tax Adviser, August 2009</i>	Article about standard method of partial exemption	Oct 09 5.3.4
<i>Tax Adviser, September 2009</i>	New Disclosure Opportunity discussed	Oct 09 6.9.13
<i>Tax Adviser October 2009</i>	Comment on difficulty of getting HMRC to commit to a ruling	Oct 09 6.9.1
<i>Tax Adviser</i> , December 2009	VAT and charities discussed	Jan 10 2.11.2
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<i>Tax Adviser</i> , January 2010	Discussion of consultation on "working with tax agents"	Jan 10 6.9.2
<i>Tax Adviser</i> , November 2009	Problems of registration delays	Jan 10 6.2.6
<i>Taxation</i> , 8 January 2009	VAT provisions relating to entertainment of clients, staff and others reviewed	Apr 09 5.5.2
<i>Taxation</i> , 8 January 2009	Time to pay arrangement avoids default surcharges	Apr 09 6.3.6
<i>Taxation</i> , 15 January 2009	article about the <i>Wetherspoons</i> case	Apr 09 2.6.3
<i>Taxation</i> , 22 January 2009	Trial of the new "review" system examined	Apr 09 6.8.1
<i>Taxation</i> , 5 February 2009	Article about VAT issues for a recession	Apr 09 2.1.2
<i>Taxation</i> , 12 February 2009	Review of healthcare exemption	Apr 09 2.3.7
<i>Taxation</i> , 26 February 2009	New appeals process and the new two-tier Tribunal structure explained	Apr 09 6.8.1
<i>Taxation</i> , 5 March 2009	Difficulties of person importing video installation as "art"	Apr 09 4.3.5

<i>Taxation</i> (12 March 2009)	Areas of difficulty in Flat Rate Scheme discussed	Apr 09 6.3.2
<i>Taxation</i> , 2 April 2009	Article about new reviews	Jul 09 6.8.1
<i>Taxation</i> 30 April 2009	Article about proposal to “name and shame” defaulters	Jul 09 6.9.1
<i>Taxation</i> , 7 May 2009	New 8 th Directive procedure reviewed	Jul 09 4.5.1
<i>Taxation</i> , 14 May 2009	Article about new reviews	Jul 09 6.8.1
<i>Taxation</i> 21 May 2009	Article about HMRC’s new powers	Jul 09 6.9.1
<i>Taxation</i> , 28 May 2009	Article discussing VAT issues when a business is bought or sold	Jul 09 2.12.6
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<i>Taxation</i> 6 August 2009	Article about sittings of Finance Bill Committee on VAT clauses	Oct 09 4.2.3
<i>Taxation</i> , 20 August 2009	New Disclosure Opportunity discussed	Oct 09 6.9.13
<i>Taxation</i> 27 August 2009	Speculation about future VAT rate rises in the UK	Oct 09 2.6.2
<i>Taxation</i> 3 September 2009	Reviews of annual report of HMRC Adjudicator’s Office	Oct 09 6.9.11
<i>Taxation</i> 15 October 2009	Practical challenges on a change of rate	Jan 10 2.6.1
<i>Taxation</i> 22 October 2009	Readers’ Queries about farmers and B&B being subject to business splitting attack from HMRC	Jan 10 6.2.3
<i>Taxation</i> 5 November 2009	Discussion of new 8 th Directive system	Jan 10 4.5.3
<i>Taxation</i> 26 November 2009	Discussion of VAT package rules	Jan 10 4.2.2
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<i>Taxation</i> 3 December 2009	Article on claiming VAT relief for home-working expenditure	Jan 10 5.6.3

<i>Taxation 10 December 2009</i>	<i>AI Lofts</i> case considered	Jan 10 2.9.1
<i>Taxline, July 2009</i>	Article about practicalities of revoking an option to tax	Jul 09 3.2.3
<i>TAXline, September 2009</i>	New Disclosure Opportunity discussed	Oct 09 6.9.13
<i>TAXLine October 2009</i>	Discussion of practical points on rate increase on 1 January 2010	Oct 09 2.6.2
<i>TAXline, December 2009</i>	Practical issues for tax agents who want to file online VAT returns	Jan 10 6.3.3
<i>TAXline, December 2009</i>	New HMRC Customer Charter discussed	Jan 10 6.9.1
<i>Daily Telegraph 4 August 2009</i>	Comment on legality of “time to pay” initiative	Oct 09 6.9.9
<i>The Guardian, 30 September 2009</i>	Report of successful carousel fraud prosecution	Oct 09 6.9.12
<i>The Times 26 February 2009</i>	Representative organisations call for relieve of staff hire concession	Apr 09 2.9.1
No reference	Report that <i>Scottish Equitable</i> case on capping has been settled out of court	Jul 09 6.4.2
No reference	Report that further changes to requirements for VAT invoices are likely in 2013	Jul 09 6.6.1
No reference	Report that HMRC are reviewing borderline between investment management and execution fees	Oct 09 2.3.4
No reference	Speculation that HMRC are considering VAT implications of flexible staff benefit packages	Oct 09 5.6.1
No reference	HMRC have decided to take no action about fees charged on “mixed supply” basis by discretionary investment managers	Jan 10 2.3.2
<i>No reference</i>	Discussion of VAT problems suffered by charities	Jan 10 2.11.1
No reference	ECOFIN agrees draft directive to allow reverse charge to be extended to help prevent fraud	Jan 10 4.4.1
No reference	Belgium shortens 8 th Directive claim time limits under new system	Jan 10 4.5.2
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