

VAT UPDATE 2009/10

INDEX

**Covering quarterly update
April 2009**

VAT Update April 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.

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3 Other UK official material

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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/i	Proposals adopted on administrative	Apr 09 4.4.1

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2.7 Discounts, rebates and gifts

Samples	2.7.1	Apr 09
Vouchers	2.7.2 – 3	Apr 09

2.8 Compound and multiple

Mixed and Compound Supplies	2.8.1 – 2	Apr 09
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2.9 Agency

Agency	2.9.1 – 4	Apr 09
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2.12 Other supply problems

Who Made the Supply?	2.12.1	Apr 09
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3.2 Option to tax

Option to Tax	3.2.1	Apr 09
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4.2 Where is a supply of services?

International Advertising	4.2.1	Apr 09
VAT Package	4.2.2	Apr 09

4.4 European rules

Res Judicata	4.4.3	Apr 09
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5.1 Economic activity

Sale of Subsidiary	5.1.1	Apr 09
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5.2 Who receives the supply?

Personal or Business Expenditure?	5.2.1 – 2	Apr 09
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5.3 Partial exemption

New Standard Method	5.3.1	Apr 09
Reg. 109	5.3.2	Apr 09

5.6 Non-business use of supplies

Part Private Use	5.6.1	Apr 09
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5.7 Bad debt relief

Credit Notes and Bad Debts	5.7.1 – 2	Apr 09
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5.8 Other input tax problems

Carousels and Contra-Trading	5.8.1 – 3	Apr 09
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6.3 Returns and payments

Accounting Periods	6.3.1	Apr 09
Flat Rate Scheme	6.3.2 – 3	Apr 09
Admin Round-Up	6.3.4 – 6 and 6.9.2	Apr 09

6.4 Repayment claims

Reclaims	6.4.1 – 4 and 5.5.1	Apr 09
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6.6 Records

Record-Keeping	6.6.1	Apr 09
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6.7 Assessments

Time Limits	6.7.1 and 6.4.5	Apr 09
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6.8 Penalties and appeals

New Tribunals	6.8.1 – 3	Apr 09
New Penalties and Old Penalties	6.8.4 – 6	Apr 09

6.9 Other administration issues

New Inspection Powers	6.9.1, 6.9.4	Apr 09
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