

VAT UPDATE 2009/10

INDEX

**Covering quarterly updates
April & July 2009**

VAT Update July 2009 Index

INTRODUCTION

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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
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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
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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
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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

5 Other European material

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<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
<i>ECHR (Case 3991/03): 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
<i>http://ec.europa.eu/community_law/eu_law/index_en.htm</i>	Commission refers France, Greece and Poland for infringements	Apr 09 4.4.8
<i>http://ec.europa.eu/taxation_customs/index_en.htm</i>	Proposals adopted on administrative co-operation and mutual assistance in the recovery of taxes	Apr 09 4.4.1
<i>http://ec.europa.eu/taxation_customs/taxation/vat/traders/invoicing_rules/index_en.htm#existingleg</i>	New proposals on invoicing published by Commission	Apr 09 6.6.2
<i>http://ec.europa.eu/taxation_customs/common/infringements/infringement_cases/index_en.htm</i>	Commission refers Poland to ECJ over charge levied on bus transport	Jul 09 4.4.4
<i>http://ec.europa.eu/taxation_customs/index_en.htm</i>	Commission statement on ideal principles for group registration rules	Jul 09 6.1.1
<i>http://ec.europa.eu/taxation_customs/resources/documents/common/tenders_grants/tenders/AO-2009-03/Tech_specs_en.pdf</i>	Commission announces study on public authority VAT treatment	Jul 09 2.1.3
<i>http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/council_pr_9458-09_en.pdf</i>	Directive extends indefinitely right of member states to apply reduced rates to various labour-intensive services	Jul 09 4.4.1
<i>http://ec.europa.eu/taxation_customs/vies/vieshome.do?selectedLanguage=EN</i>	New service from VIES to enable printout of certificate to show that VAT number was checked	Jul 09 5.8.2
<i>http://register.consilium.europa.eu/pdf/en/09/st10/st10689.en09.pdf</i>	Tightening of rules on exemption for importation followed immediately by despatch	Jul 09 4.3.8
<i>www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/108392.pdf</i>	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
IP 19/02/2009	Commission announces anti-fraud agreement between the EU and Switzerland	Apr 09 4.4.10
IP/09/1015	Commission requests Portugal to change flat rate scheme for farmers	Jul 09 4.4.14
IP/09/1016	Commission asks UK to revise rules on zero-rating of services for aircraft	Jul 09 2.4.3
IP/09/1078	Commission statement on ideal principles for group registration rules	Jul 09 6.1.1
IP/09/781	Reasoned opinion sent to Latvia about treatment of development land	Jul 09 4.4.5

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 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>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
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

8 Case law: High Court

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>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

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 (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 Laming</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 (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 (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>Winshill 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

11 Other material

<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
<i>Tax Adviser</i> , May 2009	Article about practical problems of Flat Rate Scheme	Jul 09 6.3.4
<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
<i>Taxation</i> 11 June 2009	Article about HMRC's consultation on "Working with tax agents"	Jul 09 6.9.1

<i>Taxation</i> 18 June 2009	Article about proposed HMRC charter	Jul 09 6.9.1
<i>Taxation</i> , 25 June 2009	Article about transitional rules on reviews	Jul 09 6.8.1
<i>Taxline</i> , July 2009	Article about practicalities of revoking an option to tax	Jul 09 3.2.3
<i>The Times</i> 26 February 2009	Representative organisations call for reprieve 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

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