

VAT UPDATE 2008/09

INDEX

**Covering quarterly updates
April, July & October 2008**

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

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| <i>HMRC Press Release 3 July 2008</i> | Changes to online registration form | Oct 08 6.2.1 |
| <i>HMRC Press Release 7 August 2008</i> | HMRC emphasise that de minimis level for postal imports is rising for duty but not for VAT | Oct 08 4.3.1 |
| <i>HMRC Release 18 July 2008</i> | Details of new policy and rules on set-off of tax debts against repayments | Oct 08 6.9.1 |
| <i>HMRC Release 7 August 2008</i> | New manual "VAT Civil Penalties – updated guidance" | Oct 08 6.8.2 |
| <i>http://www.hmrc.gov.uk/manuals/vatfinancemanual/index.htm</i> | VAT Finance Manual on HMRC website | Apr 08 2.3.4 |
| <i>www.hmrc.gov.uk/manuals/vattosmanual/vattos1000.htm</i> | New manual on time of supply published | Jul 08 6.5.1 |
| <i>Notice 60</i> | <i>New Intrastat General Guide</i> | Apr 08 4.3.3 |
| <i>Notice 700/1</i> | Updated version of <i>Should I be registered for VAT?</i> | Apr 08 6.2.6 |
| <i>Notice 700/6</i> | New notice <i>VAT Rulings</i> to replace Notice 700/51 <i>VAT Enquiries Guide</i> | Apr 08 6.9.2 |
| <i>Notice 700/9</i> | Updated notice on TOGCs | Jul 08 2.12.2 |
| <i>Notice 700/12</i> | Updated Notice 700/12 <i>Filling in your VAT return</i> | Oct 08 6.3.2 |
| <i>Notice 700/21</i> | New version of <i>Keeping VAT Records</i> | Apr 08 6.6.2 |
| <i>Notice 700/45</i> | Updated Notice 700/45 <i>How to correct VAT errors and make adjustments or claims</i> | Oct 08 6.6.1 |
| <i>Notice 700/52</i> | Updated version of <i>Notice of Requirement to give security to Customs and Excise</i> | Apr 08 6.9.4 |
| <i>Notice 708</i> | Revised <i>Buildings and construction</i> | Apr 08 3.3.1 |
| <i>Notice 725</i> | Updated version of <i>The Single Market</i> | Apr 08 4.3.2 |
| <i>Notice 725</i> | New version of Notice 725 <i>The Single Market</i> | Oct 08 4.3.2 |
| <i>Notice 726</i> | New notice on joint and several liability | Jul 08 6.9.4 |
| <i>Notice 731</i> | Updated Notice on cash accounting scheme | Oct 08 6.5.1 |
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| <i>Notice 741</i> | Updated notice on place of supply of services | Jul 08 4.2.2 |
| <i>Notice 742A</i> | Notice on option updated for new Schedule 10 | Jul 08 3.2.1 |

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| <i>R&C Brief 01/08</i> | HMRC accept decision in <i>Cheshire Racing Ltd</i> | Apr 08 5.3.2 |
| <i>R&C Brief 07/08</i> | HMRC accept <i>Fleming/Conde Nast</i> judgment | Apr 08 6.4.1 |
| <i>R&C Brief 08/08</i> | HMRC have applied for leave to appeal <i>Weald Leasing</i> to Court of Appeal | Apr 08 5.1.1 |
| <i>R&C Brief 13/08</i> | HMRC extend use of Intrastat information to VAT monitoring | Apr 08 4.3.3 |
| <i>R&C Brief 14/08</i> | HMRC accept decision in <i>Gablesford Farm</i> case | Apr 08 2.11.1 |
| <i>R&C Brief 19/08</i> | New penalty regime described | Jul 08 6.8.1 |
| <i>R&C Brief 24/08</i> | Introduction of new Schedule 10 | Jul 08 3.2.1 |
| <i>R&C Brief 27/08</i> | HMRC change their policy on “bodies governed by public law” | Jul 08 2.3.7 |
| <i>R&C Brief 28/08</i> | Explanation of new Schedule 10 and new notice | Jul 08 3.2.1 |
| <i>R&C Brief 29/08</i> | Training package on the internet to help understand the new penalty regime | Jul 08 6.8.3 |
| <i>R&C Brief 31/08</i> | Change in the law following the <i>Midlands Co-Operative Society Ltd</i> decision on transferability of VAT repayment rights | Jul 08 6.4.5 |
| <i>R&C Brief 34/08</i> | HMRC comment on claims for extra recovery by educational establishments | Oct 08 5.3.1 |
| <i>R&C Brief 35/08</i> | Explanation of new rules on fund management | Oct 08 2.3.1 |
| <i>R&C Brief 36/08</i> | HMRC comment on VAT liability of “charity challenges” | Oct 08 2.9.1 |
| <i>R&C Brief 38/08</i> | Withdrawal of concession by which interest not charged on small voluntary disclosures | Oct 08 6.3.1 |
| <i>R&C Brief 44/08</i> | Explanation of change of intention on input tax recovery by house-builders | Oct 08 3.4.1 |
| <i>R&C Brief 46/08</i> | Current state of the appeal in <i>Loyalty Management UK</i> explained | Oct 08 5.2.1 |
| <i>R&C Brief 48/08</i> | Late change to new rules on fund management | Oct 08 2.3.1 |
| <i>R&C Brief 54/08</i> | Comment on scheme to prevent clawback on houses | Oct 08 3.4.1 |
| <i>www.hmrc.gov.uk</i> | Conclusion of TOGC consultation | Apr 08 2.12.1 |

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| www.hmrc.gov.uk | Consultation: Penalties Reform: The Next Phase | Apr 08 6.9.1 |
| www.hmrc.gov.uk | Consultation: <i>Payments, Repayments and Debt: Responses to Consultation and Proposals</i> | Apr 08 6.9.1 |
| www.hmrc.gov.uk | Consultation: <i>A New Approach to Compliance Checks: Responses to Consultation and Proposals</i> | Apr 08 6.9.1 |
| www.hmrc.gov.uk | Summary of responses to recent consultations on debt, penalties and compliance checks | Apr 08 6.9.1 |
| www.hmrc.gov.uk | Summary of responses to consultation on “Safeguards for Taxpayers” | Apr 08 6.9.1 |
| www.hmrc.gov.uk | Fourth issue of “Agent Update” | Apr 08 6.9.6 |
| www.hmrc.gov.uk and search for “staff hire concession” | Summary of responses to review of staff hire concession | Apr 08 2.9.2 |
| www.hmrc.gov.uk/largecompanies/clearance-pilot.html | HMRC extend pilot scheme for giving clearances to businesses | Apr 08 6.9.2 |
| www.hmrc.gov.uk/manuals/vatcep/index.htm | VAT <i>Civil Evasion Penalty</i> manual published online | Apr 08 6.9.3 |
| www.hmrc.gov.uk 22 Aug 2008 | Issue 7 of “agent update” | Oct 08 6.9.3 |
| www.hmrc.gov.uk/manuals/vatrevchgmanual | New manual on reverse charge system for “carousel-prone” goods | Oct 08 5.8.3 |
| www.hmrc.gov.uk/manuals/vclothingmanual | New manual on supplies of clothing and footwear | Oct 08 2.4.4 |
| www.hmrc.gov.uk/manuals/vprotequipmanual | New manual on protective equipment | Oct 08 2.4.4 |
| www.hmrc.gov.uk : PE5350 | HMRC comment on effect of sale of leased assets on partial exemption calculations | Oct 08 5.3.6 |
| http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pagelibrary_ShowContent&id=HMCE_PROD_010443&propertyType=document | HMRC provide list of vehicles with classification of whether they are counted as vans or cars for VAT | Jul 08 5.43.1 |
| http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pagelibrary_ShowContent&id=HMCE_PROD1_026253&propertyType=document | Trade note dealing with VAT overdeclared by motor retailers following the <i>Marks & Spencer</i> decision | Jul 08 6.4.4 |
| http://www.hmrc.gov.uk/pdfs/info-hmrc.htm | New version of Notice 706 to reflect changes to clearance procedures | Jul 08 6.9.1 |

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| <i>No reference</i> | HMRC review what is “insignificant” exempt input tax of local authorities | Apr 08 5.3.5 |
| <i>Information Sheet 02/08</i> | Exchange rates for special registration scheme for e-businesses | Jul 08 4.1.1 |
| <i>Information Sheet 03/2008</i> | Explanation of new Schedule 10 | Jul 08 3.2.1 |
| <i>Information Sheet 04/08</i> | Guidance on grant-funded research | Jul 08 2.1.2 |
| <i>Information Sheet 05/08</i> | Exchange rate summaries for e-traders using special registration scheme | Oct 08 4.1.1 |
| <i>Information Sheet 06/08</i> | Portuguese e-services VAT rate drops from 21% to 20% on 1 July 2008 | Oct 08 4.1.1 |
| <i>Information Sheet 07/08</i> | Explanation of change of intention on input tax recovery by house-builders | Oct 08 3.4.1 |
| <i>JVCC Paper 08/08</i> | Consultation on EU invoicing proposals | Jul 08 6.6.2 |

2 Statute and other Parliamentary material

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| <i>BN 74</i> | Changes to Group 5 Sch.9 to give effect <i>JP Morgan Claverhouse</i> | Apr 08 2.3.5 |
| <i>BN 75</i> | Increase in limits for correction of errors through VAT account | Apr 08 6.6.1 |
| <i>BN 76</i> | Changes to VAT fuel scale charge | Apr 08 2.12.2 |
| <i>BN 77</i> | Lower rate on smoking cessation products to continue beyond 30 June 2008 | Apr 08 2.5.1 |
| <i>BN 78</i> | Announcement of a “proper” transitional period for capping | Apr 08 6.4.1 |
| <i>BN 79</i> | Schedule 10 to be rewritten with effect from 1 June 2008 | Apr 08 3.2.1 |
| <i>BN 97</i> | New rules for checking that taxpayers declare and pay the right amounts | Apr 08 6.7.2 |
| <i>BN 108</i> | Withdrawal of staff hire concession from 1 April 2009 | Apr 08 2.9.2 |
| <i>Finance Bill 2008 cl.115 & 116</i> | Introduction of transitional period for capping | Apr 08 6.4.1 |
| <i>SI 2008/556</i> | HMRC extend use of Intrastat information to VAT monitoring | Apr 08 4.3.3 |
| <i>SI 2008/568</i> | Implementation of FA 2007 penalty rules | Apr 08 6.8.1 |

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| <i>SI 2008/707</i> | Increase in registration thresholds from 1 April 2008 | Apr 08 6.2.5 |
| <i>SI 2008/722</i> | Changes to VAT fuel scale charge | Apr 08 2.12.2 |
| <i>SI 2008/1146</i> | Introduction of new Schedule 10 | Jul 08 3.2.1 |
| <i>SI 2008/1339</i> | Amendments to s.33A museums entitled to recover VAT on expenses | Jul 08 5.6.2 |
| <i>SI 2008/1410</i> | Lower rate for smoking cessation products extended | Jul 08 2.5.1 |
| <i>SI 2008/1482</i> | Changes to the rules on correction of errors | Jul 08 6.6.1 |
| <i>SI 2008/2547</i> | Amendments to Group 5 Sch.9 to revise fund management exemption | Oct 08 2.3.1 |

3 Other UK official material

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| http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ShowContent&id=HMCE_CL_000067&propertyType=document | New VAT 65 form | Apr 08 4.5.1 |
| http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ShowContent&id=HMCE_PROD_007838&propertyType=document | New VAT 65A form | Apr 08 4.5.1 |
| http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ConsultationDocuments&propertyType=document&columns=1&id=HMCE_PROD1_028281 | New consultation on penalties reform | Apr 08 6.8.1 |
| http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ConsultationDocuments&propertyType=document&resetCT=true&id=HMCE_PROD1_028277 | Draft legislation implementing new penalty regime | Apr 08 6.8.1 |
| http://www.hmrc.gov.uk/ria/pen-reform.pdf | Regulatory impact assessment on new penalty regime | Apr 08 6.8.1 |
| <i>Press Notice 35/08</i> | Annual report of National Audit Office on HMRC accounts | Oct 08 6.9.2 |

4 Case law: ECJ

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| <i>No reference</i> | Swedish court refers questions on recovery of input tax by holding companies | Jul 08 5.1.1 |
| ECJ (reference): <i>JD Wetherspoon plc</i> | Another reference to ECJ on question of how rounding is to be done | Oct 08 2.6.1 |
| ECJ (Case C-124/07): <i>JCM Beheer BV v Staatssecretaris van Financiën</i> | Sub-agent was entitled to exemption even though commission was received indirectly | Jul 08 2.3.1 |
| ECJ (Case C-132/06): <i>Commission v Italy</i> | Italian amnesty for past years held in breach of 6 th Directive | Oct 08 4.4.3 |
| ECJ (Case C-162/07): <i>Ampliscientifica Srl and another v Ministero dell'Economia e delle Finanze and another</i> | Italy was entitled to restrict VAT grouping where companies were not in a corporate relationship for the whole calendar year | Jul 08 6.1.1 |
| ECJ (Reference) (Case C-174/08): <i>NCC Construction Danmark A/S v Skatteministeriet</i> | Reference to ECJ to clarify treatment of “incidental land transactions” for partial exemption calculations | Jul 08 4.4.4 |
| ECJ (reference) (Case C-244/08): <i>Commission v Italy</i> | Reference to ECJ about Italian rules on established traders who don't make supplies in Italy | Oct 08 4.5.2 |
| ECJ (Case C-271/06): <i>Netto Supermarkt GmbH & Co OHG v Finanzamt Malchin</i> | Supermarket was entitled to treat exports as exempt on basis of documentation which turned out to be forged | Apr 08 4.3.1 |
| ECJ (A-G) (Case 288/07): <i>HMRC v Isle of Wight Council (No 2) (and related appeals)</i> | A-G suggests that “distortion of competition” must be considered on an activities basis, not on the local facts alone | Jul 08 2.1.1 |
| ECJ (Case C-288/07): <i>HMRC v Isle of Wight Council and others</i> | ECJ rules on determination of distortion of competition | Oct 08 2.1.1 |
| ECJ (Case C-291/07): <i>Kollektivavtalsstiftelsen TRR Trygghetsrådet</i> | ECJ rules that supplies to a taxable person in another member state are within art.56 even if received for a non-business purpose | Jul 08 4.2.1 |
| ECJ (Case C-309/06): <i>Marks & Spencer plc v HMRC</i> | ECJ holds that UK was wrong to take away repayment rights without transitional period, even where rights related to UK law alone | Jul 08 6.4.1 |
| ECJ (Case C-316/08): <i>Latex Srl v Agenzie delle Entrate, Amministrazione Dell'Economia e delle Finanze</i> | Italian time limits on repayment of input tax in excess of output tax are in breach of 6 th Directive | Oct 08 4.4.4 |
| ECJ (Reference) (Case C-371/07): <i>Danfoss A/S and AstraZeneca A/S v Skatteministeriet</i> | Reference to ECJ on treatment of meals provided in business canteen to staff and business contacts | Jul 08 4.4.5 |

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| ECJ (Case C-425/06): <i>Ministero dell'Economia e delle Finanze v Part Service Srl</i> | Abusive practice could be found on basis that tax advantage was a principal purpose of arrangements | Apr 08 5.1.2 |
| ECJ (Case C-426/07): <i>Krawczynski v Dyrektor Izby Celnej w Bialymstoku</i> | Polish car duty rules were not similar to VAT and not in breach of Directive | Oct 08 4.4.7 |
| ECJ (Case C-437/06): <i>SECURENTA Göttinger Immobilienanlagen und Vermögensmanagement AG als Rechtsnachfolgerin der Göttinger Vermögensanlagen AG v Finanzamt Göttingen</i> | ECJ rules that investment business has to restrict input tax for non-business activities, but no method is set by 6 th Directive for doing this | Apr 08 5.3.1 |
| ECJ (Case C-442/05): <i>Finanzamt Oschatz v Zweckverband zur Trinkwasserversorgung und Abwasserbeseitigung Torgau-Westelbien</i> | ECJ decides that supply of water pipe can be eligible for lower rating in line with the supply of water | Jul 08 4.4.2 |
| ECJ (Case C-456/07): <i>Karol Mihal v Danovy úrad Košice V</i> | Bailiffs acting for a public authority were nonetheless taxable persons | Oct 08 4.4.6 |
| ECJ (Case C-462/05): <i>EC Commission v Portuguese Republic</i> | ECJ declares that Portugal's lower rate on road tolls is in breach of 6 th Directive | Jul 08 4.4.6 |
| ECJ (A-G) (Case C-484/06): <i>Fiscale eenheid Koninklijke Ahold NV v Staatssecretaris van Financiën</i> | Advocate-General wants rounding of VAT to produce "most accurate" result | Apr 08 2.6.1 |
| ECJ (Case C-484/06): <i>Fiscale eenheid Koninklijke Ahold NV v Staatssecretaris van Financiën</i> | Rounding procedures are for member states because no rules are laid down in 6 th Directive | Oct 08 2.6.1 |
| ECJ (Reference) (Case C-566/07) <i>Staatssecretaris van Financiën v Stadeco BV</i> | Reference on method of correcting invoices wrongly charging VAT on supplies which should be outside the scope | Apr 08 4.2.3 |
| ECJ (reference) (Case C-37/08): <i>RCI Europe v HMRC</i> | Reference on treatment of timeshare fees | Apr 08 4.2.1 |
| ECJ (A-G) (Cases C-95/07 and C-96/07) <i>Ecotrade SpA v Agenzia Entrate Ufficio Genoa 3</i> | Assessment of output tax ought to recognise input tax necessarily related to the same supply | Apr 08 4.2.2 |
| ECJ (Cases C-95/07 and C-96/07) <i>Ecotrade SpA v Agenzia Entrate Ufficio Genoa 3</i> | Italy could have different time limits for assessing output tax and claiming input tax, but had to apply them fairly | Jul 08 4.4.1 |
| ECJ (Case C-98/07): <i>Nordania Finans A/S and another v Skatteministeriet</i> | Leased assets were not "capital goods used in the business" to be excluded from partial exemption calculations | Apr 08 5.3.4 |

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| ECJ (A-G) (Case C-25/07): <i>A Sosnowska v Dyrektor Izby Skarbowej we Wroclawiu Osrodek Zamiejscowy w Walbrzychu</i> | Polish VAT rules requiring security deposit or extended repayment period in first year of trading were contrary to 6 th Directive | Apr 08 4.4.6 |
| ECJ (Case C-25/07): <i>A Sosnowska v Dyrektor Izby Skarbowej we Wroclawiu Osrodek Zamiejscowy w Walbrzychu</i> | Polish rules on repayment claims in first year of trading were too restrictive | Oct 08 4.4.1 |

5 Other European material

| | | |
|---|--|---------------------|
| <i>COM(2008) 58 final; 2008/0026 (COD)</i> | Proposal to amend Intrastat regulations to reduce arrivals reporting by increasing threshold | Apr 08 4.3.3 |
| <i>Commission Press Release IP/08/141</i> | Commission refers UK's rules on the "offshore loop" to the ECJ | Apr 08 4.5.2 |
| <i>Commission Press Release IP/08/513</i> | Reasoned opinion to Spain about treatment of barter consideration in land transactions | Jul 08 4.4.3 |
| <i>Council Press Release C/08/37 6359/08 (Presse 37)</i> | Council of Ministers welcomes adoption of VAT package | Apr 08 4.4.2 |
| http://213.38.165.138/upload/study_fighting_VAT_fraud-1.pdf | PWC study on fraud commissioned by Commission | Apr 08 4.4.1 |
| http://213.38.165.138/upload/study_fighting_VAT_fraud-2.pdf | PWC study on fraud commissioned by Commission | Apr 08 4.4.1 |
| http://ec.europa.eu/taxation_customs/resources/documents/common/consultations/tax/VAT_rates_public_consultation_document_en.pdf | Commission consults about reduced rates for labour-intensive services | Apr 08 4.4.4 |
| http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/info_docs/tax_reports/report_activities_2007_en.pdf | Commission reports on its tax-related activities during 2007 | Apr 08 4.4.3 |
| <i>IP/08/131</i> | Commission issues reasoned opinion to Germany on treatment of withdrawal of land from business | Apr 08 3.1.2 |
| <i>IP/08/135</i> | Commission issues reasoned opinion to three countries for including car taxes in taxable amount on sales of new vehicles | Apr 08 2.6.2 |
| <i>IP/08/139</i> | Commission takes infringement proceedings against Finland in respect of legal aid treatment | Apr 08 2.1.1 |

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| <i>IP/08/145</i> | Commission issues reasoned opinion to France on application of reduced rate to some services of undertakers | Apr 08 2.8.2 |
| <i>IP/08/208 12 February 2008</i> | Commission announces adoption of VAT package | Apr 08 4.4.2 |
| <i>IP/08/291</i> | Commission announces further consideration of more radical measures to combat fraud | Apr 08 4.4.1 |
| <i>IP/08/333</i> | Commission issues reasoned opinion to 8 states on operation of TOMS | Apr 08 4.4.6 |
| <i>IP/08/335</i> | Commission issues reasoned opinion to Poland concerning rules on international services | Apr 08 4.2.4 |
| <i>IP/08/338</i> | Commission issues reasoned opinion to Greece for failing to implement <i>BP Supergas</i> decision | Apr 08 4.4.6 |
| <i>IP/08/454</i> | Commission announces further consideration of conventional measures to combat fraud | Apr 08 4.4.1 |
| <i>TAXUD/2414/08-EN</i> | Commission's background paper on finance changes | Apr 08 2.3.1 |
| <i>Commission MEMO/08/481</i> | Commission proposes to extend permission to use reduced rates | Oct 08 4.4.5 |
| <i>Commission Press Release IP/08/1109</i> | Commission issues FAQs on reduced rate rules | Oct 08 4.4.5 |
| http://ec.europa.eu/taxation_customs/resources/documents/common/consultations/tax/consultation_VATinvoicing_en.pdf | Consultation on invoicing rules | Oct 08 4.4.2 |

6 Case law: House of Lords

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

7 Case law: Court of Appeal/Court of Session

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| Court of Appeal (Criminal Division): <i>R v Takkar</i> | Sentence on carousel fraudster was appropriate | Apr 08 5.8.5 |
| Court of Appeal (Criminal Division): <i>R v Ward</i> | Sentence on carousel fraudster was appropriate | Apr 08 5.8.5 |
| Court of Appeal: <i>EB Central Services Ltd v HMRC</i> | Left luggage facilities were not closely enough connected with transport to enjoy zero-rating | Jul 08 2.4.3 |
| Court of Appeal: <i>HMRC v Dunwood Travel</i> | Annual adjustment belonged in June return, so could be reassessed within 3 years of June, not March | Apr 08 6.7.1 |
| Court of Appeal: <i>HMRC v Weight Watchers (UK) Ltd</i> | Printed matter was part of a compound supply of standard rated services | Jul 08 2.8.3 |
| Court of Appeal: <i>Midlands Co-Operative Society Ltd v HMRC</i> | There was nothing in law to prevent a right to reclaim VAT being transferred to a purchaser of a TOGC | Jul 08 6.4.5 |
| Court of Appeal: <i>R v Matthews</i> | Conviction for attempt to cheat the revenue upheld | Jul 08 6.9.5 |
| Court of Session: <i>HMRC v The Board of Governors of the Robert Gordon University</i> | University supplied staff as exempt education, not taxable staff, to company under its control | Apr 08 2.3.6 |
| Court of Session: <i>HMRC v The Royal Bank of Scotland Group plc</i> | Tribunal had been wrong to find in favour of bank's proposed special method | Oct 08 5.3.2 |

8. Case law: High Court

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| High Court: <i>Birkdale School Sheffield v HMRC</i> | Fee refund scheme was not a separate supply but an alternative price for exempt supply of education | Apr 08 2.3.7 |
| High Court: <i>Brunel Motor Co Ltd v HMRC and another</i> | Credit notes issued in relation to retention of title clauses validly cancelled the original supplies | Apr 08 5.7.2 |
| High Court: <i>Calltell Telecom Ltd and another v HMRC</i> | HMRC succeeded with application for appellant to deposit security for legal costs before appeal proceeds to High Court | Jul 08 5.8.4 |
| High Court: <i>HMRC v AXA UK plc</i> | Service provided by insurer to dentists included exempt and taxable elements | Jul 08 2.3.3 |
| High Court: <i>HMRC v N Dempster t/a Boulevard</i> | Trader had not been accused of dishonesty by HMRC, so had to be treated as innocent – input tax allowed | Apr 08 5.8.4 |

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| High Court: <i>HMRC v Weald Leasing Ltd</i> | High Court rules that artificial arrangements were not abuse of rights because an exempt business is entitled to obtain cash flow benefit by leasing | Apr 08 5.1.1 |
| High Court: <i>HMRC v Weight Watchers (UK) Ltd</i> | Some papers provided to people joining Weight Watchers were ZR, but others were part of single supply | Apr 08 2.8.1 |
| High Court: <i>HMRC v Xicom Systems Ltd</i> | Dispute about offset of award of costs to taxpayer against debt due to HMRC | Oct 08 6.9.1 |
| High Court: <i>Leisure Pass Group Ltd v HMRC</i> | Pass which gave right of entry to attractions was not a face-value voucher | Oct 08 2.6.2 |
| High Court: <i>Lt-Comdr Stone v HMRC</i> | Replica Dutch barge was not designed or adapted for recreation or pleasure | Jul 08 2.4.4 |
| High Court: <i>MA & AJ Wild v HMRC</i> | Companies owned by married couple were part of the VAT registered partnership between them | Jul 08 6.2.5 |
| High Court: <i>Procter & Gamble (UK) v HMRC</i> | Pringles are not predominantly potato so they are zero-rated | Oct 08 2.4.1 |
| High Court: <i>R (oao BMW AG and others) v HMRC</i> | Direction to align VAT return periods of associated companies was unreasonable | Jul 08 6.3.1 |

9 Case law: VAT Tribunal

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| VAT Tribunal (20,504): <i>The Old Tollgate Restaurant Ltd</i> | Major customer's termination was a reasonable excuse for default | Apr 08 6.8.4 |
| VAT Tribunal (20,505): <i>Trevor Stafford T/A All Bikes</i> | Trader's records were accepted as accurate in spite of widely different mark-ups on standard and zero-rated items | Apr 08 6.7.3 |
| VAT Tribunal (20,506): <i>Andrew and Tina Johnson</i> | Renovation of cottage inhabited up to 2000 did not qualify for DIY relief | Apr 08 3.4.1 |
| VAT Tribunal (20,507): <i>Tom Carr T/A The Princess Royal Public House</i> | Pub not taken over as TOGC because previous business had ceased | Apr 08 6.2.1 |
| VAT Tribunal (20,508): <i>Calibre Tas Ltd</i> | HMRC's decision on flat rate was unreasonable | Apr 08 6.3.1 |
| VAT Tribunal (20,509): <i>Ifield Sports Club</i> | Sports club could explain "hole" in its accounts – no missing VATable turnover | Apr 08 6.7.3 |
| VAT Tribunal (20,511): <i>1st Stop Hire Services Ltd</i> | Unsuccessful appeal against security requirement | Apr 08 6.9.5 |

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| VAT Tribunal (20,513): <i>Sony Ericsson Ltd</i> | Involvement of key employee in tax audit in another country was not an excuse for late filing in the UK | Apr 08 6.8.2 |
| VAT Tribunal (20,514): <i>Platinum Acquisitions Ltd</i> | Input tax had been incurred on behalf of another company; claimant was not entitled to deduct it | Apr 08 5.2.1 |
| VAT Tribunal (20,515): <i>Aramark Ltd</i> | Catering company acted as principal in selling food to US Embassy staff | Apr 08 2.9.1 |
| VAT Tribunal (20,516): <i>Dr Kartik Chandra Ray</i> | Input tax was incurred for a trade to be carried on by a company, not the claimant | Apr 08 5.2.2 |
| VAT Tribunal (20,517): <i>Charles Reed Fleet Services Limited</i> | Assessment upheld: 75% prompt payment discount was not offered to customers | Apr 08 6.7.3 |
| VAT Tribunal (20,519): <i>Gablesfarm Dogs and Cats Home</i> | Charity was eligible for ZR on sale of stray animals handed in by public and local authority dog-catcher | Apr 08 2.11.1 |
| VAT Tribunal (20,520): <i>Royal Bank of Canada Ltd (as Trustee of the Matrix Dudley Trust)</i> | Enterprise Zone Trust could not link run-off period overheads to taxable supplies made in first 7 years of business | Apr 08 5.8.2 |
| VAT Tribunal (20,521): <i>T-Mobile Ltd</i> | Charges for paying by cheque were not exempt | Apr 08 2.3.2 |
| VAT Tribunal (20,526): <i>John Mills Ltd</i> | POA trader should not have paid late by credit transfer: default stood | Apr 08 6.8.4 |
| VAT Tribunal (20,528): <i>Barclays Bank plc</i> | Debt collector made taxable supplies to bank, not negotiation | Apr 08 2.3.3 |
| VAT Tribunal (20,529): <i>Ahmadur Rahman T/A Adibs Indian Takeaway</i> | Tribunal considers proper EDR in suppression of sales case | Apr 08 6.2.2 |
| VAT Tribunal (20,531): <i>Kevin & Mary Lai T/A The Rice Bowl</i> | Dispute about fitting out costs of restaurant before EDR | Apr 08 5.8.7 |
| VAT Tribunal (20,532): <i>Cranfield Capital Trustees Ltd</i> | Pension fund trustees were entitled to input tax recovery on advisers' fees | Apr 08 5.8.1 |
| VAT Tribunal (20,533): <i>Livewire Telecom Ltd</i> | HMRC failed to deny input tax in contra-trading case | Apr 08 5.8.3 |
| VAT Tribunal (20,535): <i>Alliance Systems Ltd</i> | Confusion over change of stagger group was a reasonable excuse | Apr 08 6.8.4 |
| VAT Tribunal (20,536): <i>Independiente Ltd</i> | Problems with bank holidays and BACS transfer: excuse appeal failed | Apr 08 6.8.4 |
| VAT Tribunal (20,537): <i>Serdane Ozcan</i> | Mark-up computations considered: trader partly successful | Apr 08 6.7.3 |
| VAT Tribunal (20,539): <i>Allegra Strategies Ltd</i> | Letter from HMRC appeared to allow late payment without surcharge: held to be a reasonable excuse | Apr 08 6.8.4 |

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| VAT Tribunal (20,541): <i>Paul Cussins</i> | Planning conditions on “live-work” conversion meant it was not a dwelling | Apr 08 3.4.1 |
| VAT Tribunal (20,546): <i>Cater Clark Ltd</i> | Arguments about s.63 penalty: Tribunal finds for taxpayer | Apr 08 6.8.5 |
| VAT Tribunal (20,547): <i>Amanda Michelle Vaughan</i> | Date on which trader entitled to deregister considered | Apr 08 6.2.4 |
| VAT Tribunal (20,548): <i>Swanstaff Recruitment Ltd</i> | Computer breakdown was a reasonable excuse | Apr 08 6.8.4 |
| VAT Tribunal (20,549): <i>Smartnet Technologies Ltd</i> | Unsuccessful appeal against security requirement | Apr 08 6.9.5 |
| VAT Tribunal (20,550): <i>Karakusevic Carson LLP</i> | Problems with bank holidays and BACS transfer: excuse appeal failed | Apr 08 6.8.4 |
| VAT Tribunal (20,551): <i>Compton & Woodhouse Ltd</i> | Statutory rights to return goods did not delay tax point: no sale or return | Apr 08 6.5.1 |
| VAT Tribunal (20,552): <i>Seek-It Ltd</i> | Delayed payments from customer an excuse, even on cash accounting | Apr 08 6.8.4 |
| VAT Tribunal (20,558): <i>Claude Fenton (Holdings) Ltd</i> | Problems caused by bank holiday and BACS transfer: penalty of £10,000 for being a day late upheld | Apr 08 6.8.4 |
| VAT Tribunal (20,559): <i>Mott Associates Ltd</i> | Bank bounced cheque when funds were available: excuse upheld | Apr 08 6.8.4 |
| VAT Tribunal (20,560): <i>Thermal Transfer Ltd</i> | Bank’s failure promptly to process urgent transfer requests was a reasonable excuse | Apr 08 6.8.3 |
| VAT Tribunal (20,561): <i>Aerospace Tooling Ltd</i> | Unsuccessful appeal against security requirement | Apr 08 6.9.5 |
| VAT Tribunal (20,562): <i>Ocean Growth UK Ltd</i> | Nutrient juice was food, not beverage | Apr 08 2.4.1 |
| VAT Tribunal (20,563): <i>Nicholas Spence</i> | No TOGC of restaurant business from licensee to licensor of premises | Apr 08 6.2.1 |
| VAT Tribunal (20,564): <i>Pethericks & Gillard Ltd</i> | Supply by company to principals was taxable facilities, not exempt licence to occupy | Apr 08 3.1.1 |
| VAT Tribunal (20,565): <i>Power TV Ltd</i> | Company had to reduce input tax in respect of credit notes issued to its VAT-grouped subsidiary | Apr 08 5.7.1 |
| VAT Tribunal (20,566): <i>Discount Furniture Direct Ltd</i> | Unsuccessful appeal against security requirement | Apr 08 6.9.5 |
| VAT Tribunal (20,567): <i>KJ Lower & Mrs SJ Lower</i> | Garage could treat MOT fees recharged as disbursements | Apr 08 2.2.1 |
| VAT Tribunal (20,570): <i>Olympia Technology Ltd</i> | HMRC failed to deny input tax in contra-trading case | Apr 08 5.8.3 |

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| VAT Tribunal (20,571): <i>F W R Coatings Ltd</i> | Customer's liquidation was reasonable excuse for one period but not for more | Apr 08 6.8.4 |
| VAT Tribunal (20,572): <i>Thamesview Estate Agents Ltd</i> | Problems with bank holidays and BACS transfer: excuse appeal failed | Apr 08 6.8.4 |
| VAT Tribunal (20,573): <i>Gio's Bar Limited</i> | Trader honest but wrong: assessment on discrepancies between till readings and declared sales upheld | Apr 08 6.7.3 |
| VAT Tribunal (20,590): <i>Roobs UK Ltd</i> | Trader honest but wrong: assessment on incorrect allocation of ZR and SR sales upheld | Apr 08 6.7.3 |
| VAT Tribunal (20,591): <i>Gillamoore Limited; Airdre Limited</i> | HMRC were right to deregister two companies with no evidence of intention to trade | Apr 08 6.2.3 |
| VAT Tribunal (20,592): <i>Spier Developments Ltd</i> | Five different defences offered as excuses: three rejected, two taken away for consideration by HMRC | Apr 08 6.8.4 |
| VAT Tribunal (20,595): <i>Ailsa Cleaning Services Ltd</i> | Special circumstances meant banking problem caused by bank holiday was a reasonable excuse | Apr 08 6.8.4 |
| VAT Tribunal (20,596): <i>Instamech Ltd</i> | Cap upheld for reclaim of VAT overpaid after 1996 | Apr 08 6.4.2 |
| VAT Tribunal (20,597): <i>Friends of the Elderly</i> | Architect's fees incurred in installing mobility aids were eligible for ZR | Apr 08 3.3.2 |
| VAT Tribunal (20,599): <i>Quests For Solutions</i> | Ill-health held to be reasonable excuse for late payment | Apr 08 6.8.4 |
| VAT Tribunal (20,600): <i>JB Leasing UK Ltd</i> | Trader was badly advised and had no defence against assessments to disallow VAT on non-qualifying cars | Apr 08 6.7.3 |
| VAT Tribunal (20,601): <i>RCS Ltd</i> | Company liable for HMRC costs because it did not withdraw its appeal promptly | Apr 08 6.8.6 |
| VAT Tribunal (20,603): <i>Stoke Park Ltd</i> | Financial difficulties of connected company held to be within <i>Steptoe</i> principle | Apr 08 6.8.4 |
| VAT Tribunal (20,604): <i>Quaker Trading Ltd</i> | Snacks were excepted from zero-rating | Apr 08 2.4.2 |
| VAT Tribunal (20,605): <i>Angela Diakopoulou t/a Market Link Research</i> | Failed attempts to pay were not a reasonable excuse | Apr 08 6.8.4 |
| VAT Tribunal (20,606): <i>Sharren Stipple t/a Infinite Recruiting</i> | Confusion over monthly or quarterly returns was excuse for early periods in string of defaults, not for later | Apr 08 6.8.4 |

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| VAT Tribunal (20,609): <i>Institute of Biomedical Science</i> | Tribunal considers recovery of input tax on account of journal included within professional body's exempt subscription | Apr 08 5.3.3 |
| VAT Tribunal (20,610): <i>The Chancellor, Master and Scholars of the University of Cambridge</i> | Cambridge University was a business which did not qualify for lower rate of VAT on fuel supplies | Apr 08 2.5.2 |
| VAT Tribunal (20,611): <i>Times Right Marketing Ltd (in liquidation)</i> | Company could claim bad debt relief even though it could not identify exactly which invoices were included | Apr 08 5.7.3 |
| VAT Tribunal (20,619): <i>Lincoln Assurance Ltd</i> | Trader's proposed special method was to be preferred to HMRC's suggestion | Jul 08 5.3.1 |
| VAT Tribunal (20,621): <i>Heatsource Ltd</i> | Two different excuses rejected – pressure of work and misunderstanding the rules | Jul 08 6.8.4 |
| VAT Tribunal (20,623): <i>Hamid Reza Safaei t/a Pizza Place</i> | HMRC's notice of compulsory registration upheld | Jul 08 6.2.3 |
| VAT Tribunal (20,624): <i>Twin Cleaning Contractors Ltd</i> | Vehicle was within the statutory definition of "motor car", not a van | Jul 08 5.4.2 |
| VAT Tribunal (20,625): <i>Bailie Hotels Ltd</i> | Appeal against security requirement dismissed | Jul 08 6.9.6 |
| VAT Tribunal (20,626): <i>Drive Rite Support Services Limited</i> | Appeal against security requirement dismissed | Jul 08 6.9.6 |
| VAT Tribunal (20,626): <i>Gerald Patrick Houston Martin t/a The Hillside</i> | Appeal against security requirement dismissed | Jul 08 6.9.6 |
| VAT Tribunal (20,627): <i>Carl John William Denton t/a Denton Auto Repairs</i> | HMRC's policy on disbursements was non-statutory and garage was entitled not to add VAT to recharge of MOT test fees | Jul 08 2.2.1 |
| VAT Tribunal (20,628): <i>Sunrise Trading Ltd</i> | Trader misunderstood the rules on recovery of input tax – appeal was misconceived | Jul 08 5.3.7 |
| VAT Tribunal (20,632): <i>Lesjofors Springs (UK) Ltd</i> | Problems with returns were within normal hazards of business: no reasonable excuse | Jul 08 6.8.4 |
| VAT Tribunal (20,633): <i>Olympian Security Services Ltd</i> | Cash flow difficulties were normal hazards of trade, not a reasonable excuse | Jul 08 6.8.4 |
| VAT Tribunal (20,634): <i>Ross Pharmacy Ltd</i> | HMRC conceded that trader did not know or have the means of knowing about MTIC fraud, so appeal had to succeed | Jul 08 5.8.1 |

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| VAT Tribunal (20,637): <i>Cibenze Services Ltd</i> | Payment by CHAPS after 3pm deadline was bound to be late: no excuse | Jul 08 6.8.4 |
| VAT Tribunal (20,638): <i>Vald Birn (UK) Ltd</i> | Director left on his own to wind down business still did not have reasonable excuse for late VAT returns | Jul 08 6.8.4 |
| VAT Tribunal (20,639): <i>Mrs E Williams (t/a Premier Flowers)</i> | Assessed person ran the business, not her son | Jul 08 6.7.1 |
| VAT Tribunal (20,639): <i>Osteria Romana Ltd</i> | Cheque on which words did not match figures was not a reasonable excuse when bank rejected it | Jul 08 6.8.4 |
| VAT Tribunal (20,640): <i>Chamelon Mirrors Ltd</i> | Installation of slab mirrors counted as alteration of building, eligible for zero-rating | Jul 08 3.3.3 |
| VAT Tribunal (20,644): <i>The Boots Company plc</i> | In agreeing repayment, HMRC had agreed amendment to bespoke retail scheme – they could not go back on that and claw the repayment back | Jul 08 2.7.1 |
| VAT Tribunal (20,645): <i>Casa Frattini Limited</i> | Assessed person ran the business of a restaurant, rather than just leasing the premises | Jul 08 6.7.1 |
| VAT Tribunal (20,648): <i>LA Leisure Ltd</i> | Detailed consideration of capping rules applicable to claims arising after 1996 – validity confirmed | Jul 08 6.4.2 |
| VAT Tribunal (20,651): <i>Sutherland Commercial Cleaning Services Ltd</i> | Unsigned cheque no excuse for late payment | Jul 08 6.8.4 |
| VAT Tribunal (20,652): <i>Catering Cuisine Ltd</i> | Mark-up computation upheld as “to best judgement” | Jul 08 6.7.2 |
| VAT Tribunal (20,653): <i>Schriftbuild und Image (UK) Ltd</i> | Illness of accountant was an excuse for the first default, but not for the next five | Jul 08 6.8.4 |
| VAT Tribunal (20,657): <i>London Art College</i> | Printed matter was part of a single supply of standard rated services | Jul 08 2.8.2 |
| VAT Tribunal (20,659): <i>KDP (UK) Ltd</i> | Argument about whether expenditure was linked to the business | Jul 08 5.6.1 |
| VAT Tribunal (20,661): <i>Abbeyview Bowling Club</i> | Standard method override did not apply because difference in recovery was not “significant” | Jul 08 5.3.3 |
| VAT Tribunal (20,661): <i>University College London</i> | HMRC’s acceptance of a repayment claim was an agreement of an amendment to a special method which could not then be revoked without the proper procedure | Jul 08 5.3.5 |

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| VAT Tribunal (20,662): <i>HS Hotels Ltd</i> | Delay due to waiting for duplicate return was not excusable: default surcharge not “disproportionate” | Jul 08 6.8.4 |
| VAT Tribunal (20,663): <i>Michael J Morris t/a MJM Hairstyles</i> | HMRC could not amend the EDR they were contending for at the last minute: appeal allowed by default | Jul 08 6.2.2 |
| VAT Tribunal (20,665): <i>MD Talbot</i> | Trader continued to be taxable person in respect of new business after previous business ceased | Jul 08 6.2.1 |
| VAT Tribunal (20,666): <i>Stephen Rubie</i> | Agreeing time-to-pay arrangements did not get out of default surcharge | Jul 08 6.8.4 |
| VAT Tribunal (20,667): <i>Honeyfone Ltd</i> | Tribunal accepted that “the means of knowing about fraud” referred to fraud generally, rather than the specific fraud in this case | Jul 08 5.8.2 |
| VAT Tribunal (20,668): <i>The Worshipful Company of Painter-Stainers</i> | City livery company had charitable objects, but was not a philanthropic organisation – it was not exempt | Jul 08 2.3.6 |
| VAT Tribunal (20,670): <i>Quarriers</i> | Charity was not predominantly concerned with making supplies for consideration, so was not a business | Jul 08 2.11.1 |
| VAT Tribunal (20,671): <i>Trader Media Group Ltd</i> | Income of price comparison website was exempt as intermediary service in relation to insurance | Jul 08 2.3.2 |
| VAT Tribunal (20,672): <i>Warren Bradley Estates</i> | Three-year cap applied to VAT overpaid after 1996 | Jul 08 6.4.3 |
| VAT Tribunal (20,673): <i>Motor Vehicle Protection Association</i> | Attempt to create a VAT recovery on fuel by setting up an “association” failed | Jul 08 2.3.8 |
| VAT Tribunal (20,674): <i>Camden Motors (Holdings) Ltd</i> | Standard method override did not apply because trader was treated as wholly taxable | Jul 08 5.3.4 |
| VAT Tribunal (20,676): <i>The Public Relations Company Ltd</i> | Acknowledged “human error” could not be a reasonable excuse | Jul 08 6.8.4 |
| VAT Tribunal (20,677): <i>Balmoral Ltd</i> | Trader was not entitled to deduct input tax on invalid VAT invoices which were part of a MTIC fraud | Jul 08 5.8.2 |
| VAT Tribunal (20,678): <i>Hifzur Rahman and Fazlur Rahman and H. Rahman, F. Rahman and M. Miah</i> | Appeal against security requirement dismissed | Jul 08 6.9.6 |
| VAT Tribunal (20,679): <i>The Camping and Caravanning Club</i> | Club was not for general benefit so not philanthropic in nature | Jul 08 2.3.6 |
| VAT Tribunal (20,680): <i>New Railway Bar</i> | Mark-up computation upheld as “to best judgement” | Jul 08 6.7.2 |

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| VAT Tribunal (20,681): <i>A Russell Heating</i> | Three-year cap could not be waived due to particular circumstances of trader | Jul 08 6.4.2 |
| VAT Tribunal (20,681): <i>Keith Mowbray t/a Maypole Self Service Station</i> | Three-year cap could not be waived due to particular circumstances of trader | Jul 08 6.4.2 |
| VAT Tribunal (20,682): <i>Ian George Coates</i> | Postage and packing charges had to be included in the VATable consideration for goods | Jul 08 2.8.4 |
| VAT Tribunal (20,683): <i>Lee Jones (Interior Furnishings Ltd)</i> | Appeal against security requirement dismissed | Jul 08 6.9.6 |
| VAT Tribunal (20,684): <i>J Miah</i> | Registration could be cancelled by HMRC because trader did not have a genuine business | Jul 08 6.2.4 |
| VAT Tribunal (20,686): <i>Chewton Glen Hotels Ltd</i> | Wedding venue was taxable facilities, not exempt licence to occupy | Jul 08 3.1.1 |
| VAT Tribunal (20,687): <i>Mobilx Ltd (in administration)</i> | 100% of trader's transactions were tainted by fraud – indicated that the directors “had the means of knowing” | Jul 08 5.8.2 |
| VAT Tribunal (20,688): <i>The Rank Group plc</i> | Distinction between taxable and exempt games of bingo in the VAT Act could not be justified | Jul 08 2.3.5 |
| VAT Tribunal (20,689): <i>Jeanfield Swifts Football Club</i> | Community Amateur Sports Club could be treated as a charity and receive construction zero-rated | Jul 08 3.3.1 |
| VAT Tribunal (20,690): <i>RA Carr</i> | Trader was not entitled to more mitigation than HMRC had allowed | Jul 08 6.8.6 |
| VAT Tribunal (20,691): <i>Christopher Denyer</i> | Hairdresser had reasonable excuse for late registration | Jul 08 6.8.5 |
| VAT Tribunal (20,692): <i>Rental Concepts Ltd</i> | Supply was received as agent, not as principal, so input tax could not be recovered | Jul 08 5.2.1 |
| VAT Tribunal (20,694): <i>Blue Sphere Global Ltd; DDR Distribution Ltd</i> | HMRC could not amend statement of case and combine two appeals shortly before due date for hearing | Jul 08 5.8.3 |
| VAT Tribunal (20,695): <i>Durwin Banks (no.2)</i> | Bottled linseed oil was “food” | Jul 08 2.4.2 |
| VAT Tribunal (20,696): <i>Vinalith Ltd</i> | Payment by CHAPS after 3pm deadline was bound to be late: no excuse | Jul 08 6.8.4 |
| VAT Tribunal (20,697): <i>European Independent Purchasing Company Limited (1); Sub Retail Unit (2)</i> | Toasted sandwiches were primarily heated for hot consumption, not for any other reason | Jul 08 2.4.1 |

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| VAT Tribunal (20,698): <i>Prince Karunaraina Samarappuli Arachchige</i> | Liability of retailer on sale of phone cards considered: not exempt, but some outside scope on place of supply | Jul 08 2.12.1 |
| VAT Tribunal (20,700): <i>AJ & K Price</i> | Delivery charges did not qualify for DIY builders' claim | Jul 08 3.4.1 |
| VAT Tribunal (20,701): <i>McBurney, Clelland & Boyd Ltd</i> | Trader had no evidence to support figures put forward for calculation of apportionment of consideration for spectacles | Jul 08 2.8.1 |
| VAT Tribunal (20,705): <i>Mohammed Azad T/A Indian Chef</i> | HMRC's notice of compulsory registration upheld | Jul 08 6.2.3 |
| VAT Tribunal (20,707): <i>Mr J And Mrs N Buttigieg T/A The Cottage Cafe</i> | Extrapolation from a single day was valid for "best judgement" assessment | Jul 08 6.7.2 |
| VAT Tribunal (20,711): <i>C.R.D ETTY-Leal and D.L. Sims T/A Agriservices</i> | Turnover in bank account was not that of a separate unregistered business | Jul 08 6.7.2 |
| VAT Tribunal (20,712): <i>Community Housing Association Ltd</i> | Housing association was not entitled to reg.109 repayment on "supply" of previously purchased design services to a subsidiary which took over a development project | Jul 08 5.3.6 |
| VAT Tribunal (20,713): <i>Geoffrey John Clarke & Sharon Joy Clarke</i> | E-filing after midnight did not appear to be due to problem with HMRC website, more likely to be omission by trader's employee | Oct 08 6.8.4 |
| VAT Tribunal (20,714): <i>North (Newcastle) Ltd</i> | Failed appeal against security requirement | Oct 08 6.9.4 |
| VAT Tribunal (20,715): <i>Camp David Ltd</i> | Failed appeal against security requirement | Oct 08 6.9.4 |
| VAT Tribunal (20,720): <i>Whitechapel Art Gallery</i> | <i>Lennartz</i> approach applied to refurbishment, not just purchase of building | Oct 08 5.6.2 |
| VAT Tribunal (20,721): <i>Words Worldwide Ltd</i> | Change of address notified to HMRC before issue of SLN to old address – SLN not properly served | Oct 08 6.8.3 |
| VAT Tribunal (20,722): <i>PTE plc t/a Physique</i> | Confusion on change of stagger group constituted reasonable excuse | Oct 08 6.8.3 |
| VAT Tribunal (20,724): <i>Panheat Contracts Ltd</i> | Failed appeal against security requirement | Oct 08 6.9.4 |
| VAT Tribunal (20,728): <i>The University Court of The University of Dundee</i> | HMRC officer raised assessment in attempt to change agreed method retrospectively: not to best judgement | Oct 08 5.3.3 |
| VAT Tribunal (20,729): <i>Graham Langran</i> | Ex-partner needed to provide more evidence to show that he could claim input tax on legal services related to partnership dispute | Oct 08 5.2.2 |

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| VAT Tribunal (20,731): <i>The Wellcome Trust</i> | Charity failed to apply <i>Lennartz</i> approach in arrears, because of cap and because <i>Lennartz</i> did not interact with reg.109 | Oct 08 5.3.5 |
| VAT Tribunal (20,732): <i>Encase Ltd</i> | Late payment on account: sickness of responsible employee not an excuse | Oct 08 6.8.4 |
| VAT Tribunal (20,733): <i>Magnumcraft Technology Ltd</i> | Misdated cheque was not a reasonable excuse for late payment of VAT | Oct 08 6.8.4 |
| VAT Tribunal (20,734): <i>Lansdowne Building Contractors Ltd</i> | “Late payment by customers” did not appear to be the reason for late payment of VAT | Oct 08 6.8.4 |
| VAT Tribunal (20,735): <i>Sovereign Partners Ltd</i> | Tribunal unconvinced that surcharge liability notices had not arrived | Oct 08 6.8.4 |
| VAT Tribunal (20,739): <i>The British Association For Shooting And Conservation Ltd</i> | Company was public spirited but did not have civic aims within the exemption, nor did it make sporting supplies to members | Oct 08 2.3.4 |
| VAT Tribunal (20,741): <i>Pharaoh Scaffolding</i> | Scaffolding supply was partly goods on hire and partly construction service | Oct 08 2.12.1 |
| VAT Tribunal (20,742): <i>Sydenham Commercial Property Ltd</i> | Purchaser’s failure to fulfil TOGC conditions did not excuse vendor from liability to pay output tax on building | Oct 08 3.2.1 |
| VAT Tribunal (20,743): <i>Laura Anderson Ltd</i> | Building maintenance company’s proposed special method was not fair and reasonable | Oct 08 5.3.2 |
| VAT Tribunal (20,744): <i>American Express Services Europe Ltd</i> | UK subsidiary’s property management services for US holding company were “basic rule”, all liable to UK VAT | Oct 08 4.2.1 |
| VAT Tribunal (20,745): <i>Nadeem Khokhar t/a Expresso Bar Ltd</i> | Change of accountant was not a reasonable excuse: evidence unconvincing | Oct 08 6.8.4 |
| VAT Tribunal (20,745): <i>William Whyte Brydon</i> | Appeal against belated notification penalty | Oct 08 6.8.5 |
| VAT Tribunal (20,746): <i>Abercych Village Association</i> | Addition to village hall qualified as annexe, but was also an extension and was therefore standard rated | Oct 08 3.3.4 |
| VAT Tribunal (20,752): <i>Oxfam</i> | Claim re fundraising costs was a stand-alone claim to be considered on its merits, not a recalculation under a special method that would be automatic | Oct 08 5.6.1 |

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| VAT Tribunal (20,757): <i>David Baxendale Ltd</i> | Payment for zero-rated diet packs included standard rated element for counselling service | Oct 08 2.8.1 |
| VAT Tribunal (20,758): <i>Forsters School & Leisurewear Ltd</i> | Dispute about zero-rating of secondary school uniforms | Oct 08 2.4.3 |
| VAT Tribunal (20,759): <i>Swan Plant Ltd</i> | Company did not receive a supply of goods when it entered into novation of HP contract between bank and associated company | Oct 08 5.8.1 |
| VAT Tribunal (20,761): <i>Waterfields (Leigh) Ltd</i> | Ciabatta melts were zero-rated | Oct 08 2.4.2 |
| VAT Tribunal (20,762): <i>Age Concern Leicestershire & Rutland</i> | Charity provided welfare services even if third party paid for them | Oct 08 2.3.3 |
| VAT Tribunal (20,763): <i>Paul John Morris & Maxine Smith</i> | Dispute about mark-up assessment | Oct 08 6.7.4 |
| VAT Tribunal (20,764): <i>T G Baynes</i> | Incorrect entries on bank instructions were not a reasonable excuse | Oct 08 6.8.4 |
| VAT Tribunal (20,765): <i>Company Registrations Online Ltd</i> | Appeal based on HMRC's published policy at the time was hopeless: costs awarded to HMRC | Oct 08 6.7.3 |
| VAT Tribunal (20,775): <i>JFB & FR Sharples</i> | Self-contained cottages in care home grounds were zero-rated | Oct 08 3.3.3 |
| VAT Tribunal (20,777): <i>The Rank Group plc (no.2)</i> | Gaming machines were similar to other machines which were exempt by law, so they all had to be exempt | Oct 08 2.3.2 |
| VAT Tribunal (20,778): <i>St Martin's Healthcare Limited; St Martin's Medical Services Limited</i> | Assessments to negate effect of "BUPA-style" prepayment scheme were out of time | Oct 08 6.7.1 |
| VAT Tribunal (20,779): <i>First Class Communications</i> | No appealable decision while extended verification continued | Oct 08 6.7.2 |
| VAT Tribunal (20,780): <i>McInroy & Wood Ltd</i> | Investment manager's proposed special method was not fair and reasonable | Oct 08 5.3.2 |
| VAT Tribunal (20,781): <i>Brayfal Ltd</i> | Directors did not have the means of knowing that transactions were fraudulent | Oct 08 5.8.2 |
| VAT Tribunal (20,782): <i>RGS Insulations Ltd</i> | Postal strike was not real reason for late arrival of VAT return | Oct 08 6.8.4 |
| VAT Tribunal (20,783): <i>Risbey's Photography Ltd; Digital Albums Ltd</i> | Supply of "wedding books" was standard rated photographic service, not zero-rated supply of books | Oct 08 2.4.5 |
| VAT Tribunal (20,784): <i>Ian Robert Clarke & Vivien Doris Clarke t/a The Mongolian Bar</i> | Trader convinced Tribunal that records were accurate: mark-up assessments rejected | Oct 08 6.7.4 |

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|---|---|---------------------|
| VAT Tribunal (20,786): <i>Splendid Hotel Group</i> | Failure to complete funds transfer by 3.30 was not reasonable excuse | Oct 08 6.8.4 |
| VAT Tribunal (20,787): <i>Ivis Group Ltd</i> | Absence of accountant's employee to carry out normal VAT return procedures was not reasonable excuse | Oct 08 6.8.4 |
| VAT Tribunal (20,788): <i>Terry Hands</i> | Fundraiser was independent of charity and all receipts not passed to charity were taxable turnover in his hands | Oct 08 2.9.2 |
| VAT Tribunal (20,793): <i>Kidease Ltd</i> | Trader had applied wrong partial exemption method without an excuse | Oct 08 5.3.4 |
| VAT Tribunal (20,796): <i>Europeans Ltd</i> | Tribunal refused to accept two witness statements submitted late by HMRC in carousel dispute | Oct 08 5.8.2 |
| VAT Tribunal (20,797): <i>Shurgard Storage Centres UK Limited & Graham Anthony Farley and Philip Robert Cox</i> | Scheme to disapply option to tax failed because property was not a capital item in the hands of the vendors at the time of disposal | Oct 08 3.2.2 |
| VAT Tribunal (20,800): <i>Rainbow Pools London Ltd</i> | Plastic covers for swimming pools were "building materials" | Oct 08 3.3.1 |
| VAT Tribunal (20,803): <i>John Stephenson Property Consultants</i> | Employee's sickness was too long-standing to be reasonable excuse | Oct 08 6.8.4 |
| VAT Tribunal (20,810): <i>Merlewood Estates Ltd</i> | Conversion of roof-spaces into dwellings qualified for zero-rating | Oct 08 3.3.2 |

10 Other material

| | | |
|-----------------------------------|--|----------------------|
| <i>Tax Adviser</i> , March 2008 | VAT package examined | Apr 08 4.4.2 |
| <i>Tax Adviser</i> , March 2008 | Review of <i>Fleming/Conde Nast</i> decision | Apr 08 6.4.1 |
| <i>Tax Adviser May 2008</i> | Hints for filling in VAT 1 | Jul 08 6.2.6 |
| <i>Tax Adviser May 2008</i> | History of the <i>Marks & Spencer</i> dispute discussed | Jul 08 6.4.1 |
| <i>Tax Adviser June 2008</i> | Discussion of rules on car taxation and taxpayer behaviour | Jul 08 2.12.4 |
| <i>Tax Adviser June 2008</i> | Discussion of new penalty regime | Jul 08 6.8.3 |
| <i>Taxation</i> (17 January 2008) | Issues for hotel and B&B operations | Apr 08 2.12.3 |
| <i>Taxation</i> (13 March 2008) | Telling difference between supply of goods, supply of services and mixture of both | Apr 08 2.12.4 |
| <i>Taxation 17 April 2008</i> | Case study on partial exemption | Jul 08 5.3.8 |

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| <i>Taxation 17 April 2008</i> | Review of the flat rate scheme after 5 years | Jul 08 6.3.2 |
| <i>Taxation 29 May 2008</i> | Rules for revoking an option | Jul 08 3.2.1 |
| <i>Taxation 12 June 2008</i> | Discussion of rules on leaving the flat rate scheme | Jul 08 6.3.2 |
| <i>The Times</i> (18 March 2008) | Mobile phone charges on text donations | Apr 08 2.11.2 |
| <i>www.gov.je/TreasuryResources/IncomeTax/GST/GSTpublicinformationdocuments.htm</i> | Jersey introduces VAT (as Goods and Services Tax) | Apr 08 4.4.5 |
| <i>TAXline June 2008</i> | Rules for applying the reduced rate to construction services | Jul 08 3.3.2 |
| <i>National Association of Pension Funds Press Release, 12 May 2008</i> | NAPF takes a test case on management of special investment funds | Jul 08 2.3.4 |
| <i>www.tax.org.uk/attach.pl/7044/8332/TribunalsJune08consultationfinal160708.pdf</i> | CIOT response to consultation about transfer of functions from Appeal Commissioners and VAT Tribunals | Oct 08 6.8.1 |

11 Lectures

2.1 Scope of VAT

| | | |
|-----------------------|-------|--------|
| Isle of Wight Council | 2.1.1 | Jul 08 |
| Council Parking | 2.1.1 | Oct 08 |

2.2 Disbursements

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

2.3 Exemptions

| | | |
|--------------------|---------------|--------|
| Finance Proposals | 2.3.1 | Apr 08 |
| Fund Management | 2.3.1 | Oct 08 |
| Finance Cases | 2.3.2 – 2.3.4 | Apr 08 |
| Insurance | 2.3.1 – 2.3.2 | Jul 08 |
| Payment Processing | 2.3.3 | Jul 08 |
| Gambling | 2.3.5 | Jul 08 |
| Big Win for Rank | 2.3.2 | Oct 08 |
| Education | 2.3.6 – 2.3.7 | Apr 08 |
| Public Bodies | 2.3.6 – 2.3.8 | Jul 08 |
| Other Exemptions | 2.3.3 – 2.3.4 | Oct 08 |

2.4 Zero rating

| | | |
|-----------------|---------------|--------|
| Food | 2.4.1 – 2.4.2 | Apr 08 |
| Hot Takeaways | 2.4.1 | Jul 08 |
| Food | 2.4.1 – 2.4.2 | Oct 08 |
| Transport Rules | 2.4.3 – 2.4.4 | Jul 08 |
| Clothing | 2.4.3 | Oct 08 |

2.6 Computations

| | | |
|----------------|-------|--------|
| Rounding | 2.6.1 | Apr 08 |
| Rounding | 2.6.1 | Oct 08 |
| Leisure Passes | 2.6.2 | Oct 08 |

2.7 Discounts, rebates and gifts

| | | |
|----------|-------|--------|
| Vouchers | 2.7.1 | Jul 08 |
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2.8 Compound and multiple

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

2.9 Agency

| | | |
|-----------------------|-------|--------|
| Catering Concession | 2.9.1 | Apr 08 |
| Staff Hire Concession | 2.9.2 | Apr 08 |

2.11 Charity issues

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

2.12 Other supply problems

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

3.1 Land exemption

| | | |
|---------------------|-------|--------|
| Land or Facilities? | 3.1.1 | Apr 08 |
| Wedding Venue | 3.1.1 | Jul 08 |

3.2 Option to tax

| | | |
|-------------------------------------|-------|--------|
| Option to Tax | 3.2.1 | Apr 08 |
| New Schedule 10 | 3.2.1 | Jul 08 |
| Disapplication of the Option to Tax | 3.2.2 | Jul 08 |
| TOGC and OTT | 3.2.1 | Oct 08 |
| Option-washing Scheme | 3.2.2 | Oct 08 |

3.3 Developers and builders

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

3.4 Input tax claims on land

| | | |
|---------------------|-------|--------|
| Change of Intention | 3.4.1 | Oct 08 |
|---------------------|-------|--------|

4.2 Where is a supply of services?

| | | |
|-------------------|-------|--------|
| Place of Supply | 4.2.1 | Jul 08 |
| Property Services | 4.2.1 | Oct 08 |

4.3 International supplies of goods

| | | |
|----------------------------------|-----------|--------|
| International Goods and Services | 4.2 – 4.3 | Apr 08 |
|----------------------------------|-----------|--------|

4.4 European rules

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

5.1 Economic activity

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

5.2 Who receives the supply?

| | | |
|---------------------------|---------------|--------|
| To Whom is a Supply Made? | 5.2.1 – 5.2.2 | Apr 08 |
| Loyalty Points | 5.2.1 | Oct 08 |

5.3 Partial exemption

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

5.6 Non-business use of supplies

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

5.7 Bad debt relief

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|----------------------------|---------------|--------|
| Bad Debts and Credit Notes | 5.7.1 – 5.7.3 | Apr 08 |
|----------------------------|---------------|--------|

5.8 Other input tax problems

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

6.1 Group registration

| | | |
|---------------------------|-------|--------|
| Grouping Rules at the ECJ | 6.1.1 | Jul 08 |
|---------------------------|-------|--------|

6.2 Other registration issues

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

6.3 Returns and payments

| | | |
|-----------------------------|--------------|--------|
| Flat Rate Scheme | 6.3.1 | Apr 08 |
| Alignment of Return Periods | 6.3.1 | Jul 08 |
| Interest and Corrections | 6.3.1, 6.6.1 | Oct 08 |

6.4 Repayment claims

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

6.5 Timing issues

| | | |
|----------------|-------|--------|
| Sale or Return | 6.5.1 | Apr 08 |
|----------------|-------|--------|

6.6 Records

| | | |
|------------------------|-------|--------|
| Corrections to Returns | 6.6.1 | Apr 08 |
|------------------------|-------|--------|

6.7 Assessments

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

6.8 Penalties and appeals

| | | |
|------------------|---------------|--------|
| Penalty Reforms | 6.8.1 | Apr 08 |
| Penalty Reform | 6.8.1, 6.8.3 | Jul 08 |
| Penalty Round-Up | 6.8.4 – 6.8.6 | Jul 08 |

6.9 Other administration issues

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