

VAT UPDATE 2009/10

INDEX

**Covering quarterly updates
April, July & October 2009**

VAT Update October 2009 Index

INTRODUCTION

This index arranges the material in the update according to type of source (ECJ decision, High Court, Tribunal, new law etc.). If you are looking for a particular word or name, use the “find” function to find it.

This is a cumulative for the year to date. Each January’s index will be the final index for the calendar year to 31 December.

INTRODUCTION	1
ALPHABETICAL INDEX BY SOURCE	1
1 Customs’ publications of their views	1
2 Statute and other Parliamentary material	1
3 Other UK official material	10
4 Case law: ECJ	11
5 Other European material	16
6 Case law: House of Lords	16
7 Case law: Court of Appeal/Court of Session	17
8 Case law: High Court	18
9 Case law: VAT Tribunal	20
10 Other material	28
11 Lectures	30

INDEX BY SOURCE

1 Customs’ publications of their views

<i>CC/FS10</i>	Compliance checks – Information about penalties	Oct 09 6.8.2
<i>CC/FS7</i>	Compliance checks – Suspending penalties for careless errors	Oct 09 6.8.2
<i>HMR&C Release 21 January 2009</i>	More points about the change of standard rate	Apr 09 2.6.1
<i>HMRC Press Release 16 February 2009</i>	Information about Business Payment Support Service	Apr 09 6.3.6
<i>HMRC Press Release 20 February 2009</i>	Training package on new review procedure launched	Apr 09 6.8.1
<i>HMRC Press Release 23 February 2009</i>	New online videos launched by HMRC to help small businesses	Apr 09 6.9.5
<i>HMRC Press Release 23 February 2009</i>	Online guidance on civil penalties updated	Apr 09 6.9.5
<i>HMRC Press Release 3 March 2009</i>	Hartnett comments on new compliance checks	Apr 09 6.9.1
<i>HMRC 9 April 2009</i>	Draft statutory instrument setting out requirements for compulsory online filing	Jul 09 6.3.1

<i>HMRC Technical Note 23 April 2009</i>	Withdrawal of ESC 3.08 VAT: <i>use of margin scheme for vehicle sales when incomplete records have been kept</i>	Jul 09 2.10.1
<i>HMRC release 27 April 2009</i>	HMRC comment on avoidance schemes involving international leasing	Jul 09 6.9.5
<i>HMRC Consultation 9 July 2009</i>	Two consultation papers on new framework of HMRC powers	Oct 09 6.9.7
<i>HM Treasury Consultation 16 July 2009</i>	Consultation about changing basis of taxation of gaming machines	Oct 09 2.3.3
<i>HMRC Consultation 15 July 2009</i>	Technical consultation on the implementation of the <i>Wilkinson</i> decision for particular concessions	Oct 09 6.9.5
<i>HMRC Release 20 July 2009</i>	HMRC response to participants' input into the consultation on proposed Charter	Oct 09 6.9.6
<i>HMRC Release 21 July 2009</i>	National Audit Office report on HMRC's accounts for 2008-2009	Oct 09 6.9.10
<i>HMRC Release 23 July 2009</i>	Further details on implementation of VAT package	Oct 09 4.2.3
<i>HMRC Discussion Document 3 August 2009</i>	Attempt to simplify the anti-avoidance legislation	Oct 09 6.9.2
<i>HMRC Release 10 August 2009</i>	New and updated guidance on the disclosure of avoidance schemes rules	Oct 09 6.9.3
<i>HMRC Release 12 August 2009</i>	Updated guidance to HMRC staff on how to handle claims which might be capped	Oct 09 6.4.2
<i>HMRC Release 17 August 2009</i>	Rules and guidance for Senior Accounting Officers	Oct 09 6.9.4
<i>HMRC Release 21 August 2009</i>	Updated guidance on applying for clearances and obtaining VAT rulings	Oct 09 6.9.1
<i>HMRC Release 24 August 2009</i>	HMRC comment on artificial leasing arrangements for yachts	Oct 09 5.1.1
<i>HMRC Release 9 September 2009</i>	Dawn raids on tax fraudsters announced	Oct 09 6.9.12
<i>Factsheet HMRC 01/09</i>	Taxpayer's rights and options if the taxpayer disagrees with HMRC's decision	Apr 09 6.8.3
<i>http://www.businesslink.gov.uk/taxhelp</i>	New online videos launched by HMRC to help small businesses	Apr 09 6.9.6
<i>http://www.businesslink.gov.uk/taxhelp</i>	Online guidance on civil penalties updated	Apr 09 6.9.5

<i>Information Sheet 01/09</i>	Lithuanian VAT rates for special scheme registration	Apr 09 4.1.1
<i>Information Sheet 02/09</i>	Exchange rates for special scheme registration	Apr 09 4.1.1
<i>Information Sheet 03/09</i>	Staff hire concession withdrawn from 1 April 2009	Apr 09 2.9.1
<i>Information Sheet 04/09</i>	New standard method of partial exemption	Apr 09 5.3.1
<i>Information Sheet 05/09</i>	Exchange rate information for e-trader special scheme	Jul 09 4.1.1
<i>Information Sheet 06/09</i>	New automatic permission condition introduced for OTT from 1 May 2009	Jul 09 3.2.2
<i>Information Sheet 07/09</i>	Simplified scale rates agreed between the Department and trade bodies for use by motor manufacturers and dealers	Jul 09 2.12.5
<i>Information Sheet 08/09</i>	Withdrawal of ESC 3.29 on “solely used for relevant charitable purpose” from 1 July 2010	Jul 09 3.3.3
<i>Information Sheet 09/09</i>	Exchange rates for special scheme for e-traders	Oct 09 4.1.1
<i>Information Sheet 10/09</i>	Increase in Estonian VAT rate	Oct 09 4.1.1
<i>Information Sheet 11/09</i>	Increase in Hungarian VAT rate	Oct 09 4.1.1
<i>Information Sheet 12/09</i>	Changes to option to tax rules	Oct 09 3.2.1
<i>Information Sheet 13/09</i>	Increase in Lithuanian VAT rate	Oct 09 4.1.1
<i>Information Sheet 14/09</i>	Corrections to changes to option to tax rules	Oct 09 3.2.1
<i>JCCC Consultation published 9 March 2009</i>	HMRC consult on procedures for checking international VAT registration numbers	Apr 09 4.4.2
<i>Ministerial Statement 10 March 2009 Hansard Col 8WS</i>	Transitional rules for appeals and decisions straddling 1 April 2009	Apr 09 6.8.2
<i>Notice E24 Tips, Gratuities, Service Charges and Troncs</i>	Conditions for treating tips etc. as outside the scope of VAT	Oct 09 2.1.2
<i>Notice 48</i>	New version of Notice listing all the VAT ESCs	Oct 09 6.9.5
<i>Notice 60</i>	New Intrastat General Guide	Apr 09 4.3.2
<i>Notice 101</i>	New version of <i>Deferring duty, VAT and other charges.</i>	Jul 09 4.3.6
<i>Notice 160</i>	New version of Notice 160 <i>Enquiries into indirect tax matters</i> issued	Jul 09 6.9.4

<i>Notice 161</i>	Notice explaining enquiries into serious indirect tax fraud	Apr 09 6.9.3
<i>Notice 700/34/05, para.4B</i>	Staff hire concession considered	Oct 09 2.9.1
<i>Notice 700/41</i>	New version of the notice on the late registration penalty	Jul 09 6.8.5
<i>Notice 700/43</i>	Updated notice on default interest	Oct 09 6.3.2
<i>Notice 700/45</i>	Updated Notice on correcting errors	Oct 09 6.6.1
<i>Notice 700/6</i>	Updated guidance on obtaining VAT rulings	Oct 09 6.9.1
<i>Notice 701/21A</i>	Updated notice on investment gold coins	Jul 09 2.3.11
<i>Notice 701/49</i>	Updated Notice on <i>Finance</i>	Jul 09 2.3.7
<i>Notice 733</i>	Changes to Flat Rate Scheme rules and guidance	Apr 09 6.3.2
<i>Notice 733</i>	New flat rate scheme notice	Jul 09 6.3.3
<i>Notice 742A</i>	New version of option to tax notice incorporating new Schedule 10	Oct 09 3.2.2
<i>R & C Brief 63/08</i>	HMRC announce continued fight in the <i>Rank</i> case	Apr 09 2.3.5
<i>R & C Brief 02/09</i>	Explanation of VAT package requirements from January 2010	Apr 09 4.2.2
<i>R&C Brief 05/09</i>	HMRC accept that UK's unjust enrichment rule did not work before 26 May 2005	Apr 09 6.4.2
<i>R&C Brief 06/09</i>	HMRC will not accept repayment claims based on application of extra-statutory concession	Apr 09 2.8.2
<i>R & C Brief 08/09</i>	Staff hire concession withdrawn from 1 April 2009	Apr 09 2.9.1
<i>R & C Brief 10/09</i>	Explanation of new review procedure	Apr 09 6.8.1
<i>R & C Brief 13/09</i>	HMRC decide all-inclusive charge for taxable and exempt facilities of eligible leisure trust can be exempt	Apr 09 2.3.8
<i>R&C Brief 14/09</i>	HMRC argue that VAT repayments are generally subject to direct tax as income	Apr 09 6.4.3
<i>R & C Brief 15/09</i>	Withdrawal of ESC 3.5 <i>Misdirection</i> with effect from 1 April 2009	Apr 09 6.9.2
<i>R & C Brief 18/09</i>	HMRC accept <i>Times Right Marketing</i> decision on "accounting for output tax" in bad debt relief claims	Apr 09 5.7.2

<i>R & C Brief 19/09</i>	New standard method of partial exemption	Apr 09 5.3.1
<i>R & C Brief 28/09</i>	HMRC explain that derogation for reverse charge for “carousel-prone goods” will be extended	Jul 09 5.8.1
<i>R&C Brief 27/09</i>	Proposed revisions to TOMS to comply with Directive	Jul 09 2.9.2
<i>R&C Brief 31/09</i>	Tax and VAT implications of scrappage scheme explained	Jul 09 5.4.1
<i>R&C Brief 32/09</i>	HMRC confirm that retailers will have to make good underdeclarations if they have zero-rated Pringles	Jul 09 2.4.1
<i>R&C Brief 33/09</i>	Change of HMRC understanding of “occupation” following <i>Newnham College</i> decision	Jul 09 3.2.1
<i>R&C Brief 39/09</i>	Withdrawal of ESC 3.29 on “solely used for relevant charitable purpose” from 1 July 2010	Jul 09 3.3.3
<i>R&C Brief 36/09</i>	Consequences of housebuilder receiving deposit before construction starts	Oct 09 3.3.1
<i>R&C Brief 37/09</i>	Draft guidance for Senior Accounting Officers	Oct 09 6.9.4
<i>R&C Brief 38/09</i>	HMRC comment on zero-rating of Dutch barges used as houseboats	Oct 09 2.4.3
<i>R&C Brief 40/09</i>	HMRC respond to <i>Rank</i> decision on MCB participation fees and gaming machines	Oct 09 2.3.3
<i>R&C Brief 41/09</i>	HMRC comment on <i>Scottish Equitable</i> decision	Oct 09 6.4.1
<i>R&C Brief 43/09</i>	Psychologists become regulated and therefore exempt for healthcare	Oct 09 2.3.6
<i>R&C Brief 44/09</i>	Changes to option to tax rules	Oct 09 3.2.1
<i>R&C Brief 45/09</i>	Changes to DIY claim forms	Oct 09 3.4.2
<i>R&C Brief 46/09</i>	Emissions allowances become zero-rated to prevent fraud	Oct 09 2.4.1
<i>R&C Brief 47/09</i>	HMRC will not appeal <i>Homeserve</i> decision	Oct 09 2.3.1
<i>R&C Brief 51/09</i>	Corrections to changes to option to tax rules	Oct 09 3.2.1
<i>R&C Brief 52/09</i>	Information on VAT and Excise wrongdoing penalties	Oct 09 6.8.1

<i>R&C Brief 53/09</i>	Change of policy on VAT incurred by Voluntary Aided schools on capital projects	Oct 09 5.8.5
<i>R&C Brief 55/09</i>	HMRC to appeal part of <i>Rank</i> ruling on MCB par fees	Oct 09 2.3.3
<i>R&C Brief 56/09</i>	HMRC comment on attempts to register “yacht chartering businesses”	Oct 09 5.1.1
<i>R&C Brief 57/09</i>	HMRC comment on reg.109 SI 1995/2518 after High Court’s decision in <i>Community Housing Association</i>	Oct 09 5.3.3
<i>R&C Brief 58/09</i>	Comment on possible relocation of ISPs and broadcasters	Oct 09 4.2.5
<i>R&C Brief 59/09</i>	HMRC will appeal <i>Insurancewide</i> and <i>Trader Media Group</i> decisions	Oct 09 2.3.2
<i>VAT Notes 4/2008</i>	Paper returns being phased out from April 2010	Apr 09 6.3.4
<i>Working Together Issue 36</i>	Publicity for requirements for online filing and payment in 2010	Oct 09 6.3.1
<i>Working Together Issue 37</i>	HMRC promise “light touch” on rate change 1 January 2010	Oct 09 2.6.2
<i>Working Together Issue 37</i>	Encouragement to accountants to prepare clients for VAT package	Oct 09 4.2.3
<i>Working Together Issue 37</i>	Comments on filing returns online for clients	Oct 09 6.3.1
<i>www.hmrc.gov.uk</i>	Draft of the anti-forestalling legislation re rise of standard rate on 1 January 2010	Apr 09 2.6.2
<i>www.hmrc.gov.uk</i>	National Option to Tax Unit moves office	Apr 09 3.2.2
<i>www.hmrc.gov.uk</i>	HMRC change their banking arrangements	Apr 09 6.3.5
<i>www.hmrc.gov.uk</i>	Details of last-minute claims for “Fleming” repayments	Apr 09 6.4.4
<i>www.hmrc.gov.uk/about/new-penalties/faqs.htm</i>	FAQs about new penalty regime coming in 1 April 2010	Apr 09 6.8.4
<i>www.hmrc.gov.uk/about/news.htm</i>	Transitional rules for appeals and decisions straddling 1 April 2009	Apr 09 6.8.2
<i>www.hmrc.gov.uk/briefs/vat/brief1009.htm</i>	Explanation of new review procedure	Apr 09 6.8.1
<i>www.hmrc.gov.uk/compliance/faqs.html</i>	Frequently Asked Questions on the new compliance check procedures	Apr 09 6.9.4

www.hmrc.gov.uk/e-learning/Compliance_Checks_External/Information_power_ex/HTML/Information_power_ex_menu.html	E-learning package about new information and inspection powers	Apr 09 6.9.4
www.hmrc.gov.uk/e-learning/Compliance_Checks_External/Inspection_powers_ex/HTML/Inspection_powers_ex_menu.html	E-learning package about new information and inspection powers	Apr 09 6.9.4
www.hmrc.gov.uk/e-learning/compliance-checks/Externalmodule/HTML/Externalmodule_menu.html	E-learning package about new compliance check procedures	Apr 09 6.9.4
www.hmrc.gov.uk/manuals/chmanual/CH10000.htm	<i>Compliance Handbook</i> added to online guidance manuals	Apr 09 6.9.8
www.hmrc.gov.uk/manuals/dmbmanual/Index.htm	<i>Debt Management and Banking Manual</i> amended	Apr 09 6.9.8
www.hmrc.gov.uk/manuals/jslmanual/JSL1000.htm	<i>Joint and Several Liability</i> added to online guidance manuals	Apr 09 6.9.8
www.hmrc.gov.uk/manuals/vatafrsmanual/Index.htm	<i>Agricultural Flat Rate Scheme</i> added to online guidance manuals	Apr 09 6.2.4
www.hmrc.gov.uk/manuals/vatfinmanual/Index.htm	<i>Finance Manual</i> amended in online guidance manuals	Apr 09 2.3.3
www.hmrc.gov.uk/manuals/vatmargmanual/index.htm	<i>Margin Schemes Manual</i> added to online guidance manuals	Apr 09 2.10.1
www.hmrc.gov.uk/manuals/vatresmanual/Index.htm	<i>Retail Export Scheme</i> added to online guidance manuals	Apr 09 4.3.1
www.hmrc.gov.uk/manuals/vexpmanual/Index.htm	<i>Export of Goods from the UK Manual</i> updated	Apr 09 4.3.1
www.hmrc.gov.uk/manuals/vfoodmanual/index.htm	<i>Food Manual</i> added to online guidance manuals	Apr 09 2.4.3
www.hmrc.gov.uk/manuals/vfupmanual/Index.htm	<i>Fuel and Power</i> added to online guidance manuals	Apr 09 2.5.3
www.hmrc.gov.uk/manuals/vgoldmanual/Index.htm	<i>Investment Gold</i> added to online guidance manuals	Apr 09 2.3.10
www.hmrc.gov.uk/manuals/vtupbmanual/Index.htm	<i>Trade Unions and Professional Bodies</i> added to online guidance manuals	Apr 09 2.3.10
www.hmrc.gov.uk/news/ent-claim-input-tax.htm	Comment on <i>Danfoss</i> case and claims for input tax on entertainment	Apr 09 5.5.1
www.hmrc.gov.uk/pbr2008/business-payment.htm	Information about Business Payment Support Service	Apr 09 6.3.6
www.hmrc.gov.uk	Changes to retail scheme notices 727 and 727/2 – 5	Jul 09 2.6.2

www.hmrc.gov.uk/about/review-officer-glu.pdf	HMRC “guided learning unit” for review officers under the new Tribunals system	Jul 09 6.8.1
www.hmrc.gov.uk/dealingwith/appeals.htm	HMRC guidance on use of the new statutory review system	Jul 09 6.8.1
www.hmrc.gov.uk/leaflets/cop9-2009.htm	Factsheets published explaining aspects of new compliance checks	Jul 09 6.9.3
www.hmrc.gov.uk/leaflets/cop9-2009.htm	Updated version of code of practice for investigation of serious civil fraud	Jul 09 6.9.4
www.hmrc.gov.uk/manuals/artgmanual/index.htm	HMRC online manual on new Tribunal system	Jul 09 6.8.1
www.hmrc.gov.uk/manuals/dmbmanual/Index.htm	Updated debt management manual	Jul 09 6.3.6
www.hmrc.gov.uk/manuals/vwrhsmanual/Index.htm	Online manual on <i>VAT supplies in warehouse and fiscal warehousing</i>	Jul 09 4.3.7
www.hmrc.gov.uk/menus/fleming-guidance.pdf	HMRC guidance on last-minute Fleming claims	Jul 09 6.4.1
www.hmrc.gov.uk/research/compresearch-report.pdf	Report on administrative burdens imposed through requirement to file online	Jul 09 6.3.1
www.hmrc.gov.uk/vat/cross-border-changes-2010.htm	Guidance for new rules on cross-border sales	Jul 09 4.2.1
www.hmrc.gov.uk/vat/ec-sales-lists.pdf	Guidance on new rules for sales lists	Jul 09 4.2.1
www.hmrc.gov.uk/vat/managing/returns-accounts/completing-returns.htm	Online guidance about filling in VAT forms online and paying tax	Jul 09 6.3.1
www.hmrc.gov.uk/vat/managing/returns-accounts/index.htm	Only original paper VAT returns to be submitted, not scans or copies	Jul 09 6.3.2
www.hmrc.gov.uk/vat/refund-procedure.pdf	HMRC guidance on new 8 th Directive procedure from 1 January 2010	Jul 09 4.5.1
http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pagelImport_ShowContent&propertyType=document&columns=1&id=HMCE_PROD1_029449	Summary of responses to the consultation on the implementation of the VAT package	Jul 09 4.2.1
www.hmrc.gov.uk/manuals/chmanual/index.htm	Updated of online Compliance Handbook manual	Oct 09 6.8.1
www.hmrc.gov.uk/manuals/vatmanual/vrmanual/index.htm	Updated of online manual about handling of claims for repayments	Oct 09 6.4.7
www.hmrc.gov.uk/manuals/vatmanual/vrobpmmanual/index.htm	Updated of online manual on VAT refunds to overseas business persons	Oct 09 4.5.3

www.hmrc.gov.uk/manuals/vatsmanual/index.htm	Updated of online Single Market manual	Oct 09 4.3.5
www.hmrc.gov.uk/manuals/vburcomanual/index.htm	Online manual on burial and cremation	Oct 09 2.3.9
www.hmrc.gov.uk/offshoreaccounts/offshore-ndo.htm	Details of New Disclosure Opportunity	Oct 09 6.9.13
www.hmrc.gov.uk/vat/forms-rates/rates/rate-rise-guidance.pdf	HMRC detailed guide to rate increase issues	Oct 09 2.6.2
http://www.hmrc.gov.uk/about/implementation-oversight/agenda-300609.pdf	Terms of Reference of the Implementation Oversight Forum	Oct 09 6.9.7
http://www.rcpo.gov.uk/en-gb/Publications/AnnualReport/Documents/RCPO%20Annual%20Report%20and%20Resource%20Accounts%20200809.pdf	Annual report of Revenue and Customs Prosecutions Office	Oct 09 6.9.12
www.nao.org.uk/publications/0809/hmrc_accounts.aspx	National Audit Office report on HMRC's accounts for 2008-2009	Oct 09 6.9.10

2 Statute and other Parliamentary material

<i>BN62</i>	Proposal to require large companies to appoint "senior accounting officer" to certify systems for tax compliance	Jul 09 6.9.2
<i>BN63</i>	Proposal to name and shame tax defaulters on HMRC website	Jul 09 6.9.2
<i>BN67</i>	New automatic permission condition introduced for OTT from 1 May 2009	Jul 09 3.2.2
<i>BN68</i>	Children's car seat bases eligible for lower rate from 1 July 2009	Jul 09 2.5.1
<i>BN69</i>	New fuel scale rates for the first return period starting on or after 1 May 2009	Jul 09 2.12.4
<i>BN70</i>	Registration threshold increases to £68,000 with effect from 1 May 2009	Jul 09 6.2.6
<i>BN71</i>	Power to make VAT rate changes for up to 12 months by statutory instrument	Jul 09 2.6.1
<i>BN72</i>	Anti-forestalling rules on change of rate	Jul 09 2.6.1
<i>BN73</i>	Extension of exemptions for bingo and gaming with effect 27 April 2009	Jul 09 2.3.6
<i>BN74</i>	Confirmation of new place of supply rules for international services from 1 January 2010	Jul 09 4.2.1

<i>BN75</i>	Confirmation of new time of supply rules for international services from 1 January 2010	Jul 09 4.2.1
<i>BN76</i>	Confirmation of new rules on sales lists from 1 January 2010	Jul 09 4.2.1
<i>BN77</i>	Confirmation of new 8 th Directive procedure from 1 January 2010	Jul 09 4.5.1
<i>www.parliamentonline.co.uk/hansard/hocw/90515w0021.htm</i>	Pubs and clubs allowed to charge VAT at 15% after midnight on 31 December 2009	Jul 09 2.6.1
<i>Hansard, Col 42WS</i>	Comments on rules allowing states to implement reduced rates	Apr 09 4.4.9
<i>Hansard, Col 42WS</i>	UK's derogation on domestic reverse charge to be extended by 2 years	Apr 09 5.8.1
<i>SI 2009/196</i>	Changes to the rules for the Upper Tribunal	Apr 09 6.8.1
<i>SI 2009/215</i>	Enactment of concession on goods sold during passenger transport	Apr 09 4.3.3
<i>SI 2009/217</i>	Enactment of concession about vehicles adapted to carry wheelchairs	Apr 09 5.4.1
<i>SI 2009/273</i>	Changes to the rules for the Upper Tribunal	Apr 09 6.8.1
<i>SI 2009/274</i>	Changes to the rules for the Upper Tribunal	Apr 09 6.8.1
<i>SI 2009/402</i>	Sch.37 FA 2008 brought into effect to give HMRC new powers to specify records to be kept for tax	Apr 09 6.6.1
<i>SI 2009/402</i>	1 April 2009 is appointed day for FA 2008 Sch.37 (new record-keeping requirements)	Apr 09 6.9.5
<i>SI 2009/403</i>	New time limits for assessments apply from 1 April 2009	Apr 09 6.7.1
<i>SI 2009/403</i>	1 April 2009 is appointed day for FA 2008 Sch.39 (new time limits for assessments and claims)	Apr 09 6.9.5
<i>SI 2009/404</i>	1 April 2009 is appointed day for Sch.36 FA 2008 (new powers to require information and carry out inspections)	Apr 09 6.9.1
<i>SI 2009/404</i>	1 April 2009 is appointed day for FA 2008 Sch.36 (powers of HMRC officers to call for information and carry out inspections)	Apr 09 6.9.5

<i>SI 2009/511</i>	1 April 2010 is appointed day for FA 2008 Sch.41 (failing to notify chargeability to tax)	Apr 09 6.9.5
<i>SI 2009/56</i>	Amendments to legislation to create new appeals system	Apr 09 6.8.1
<i>SI 2009/571</i>	1 April 2009 is appointed day for FA 2008 Sch.40 (changes to penalties for incorrect returns)	Apr 09 6.9.5
<i>SI 2009/586</i>	Changes to Flat Rate Scheme rules and guidance	Apr 09 6.3.2
<i>SI 2009/586</i>	New 4 year time limit applies to claims for repayment	Apr 09 6.4.5
<i>SI 2009/730</i>	Enactment of concession on valuation rule for importation of art	Apr 09 4.3.3
<i>SI 2009/820</i>	New standard method of partial exemption	Apr 09 5.3.1
<i>SI 2009/1030</i>	New fuel scale rates for the first return period starting on or after 1 May 2009	Jul 09 2.12.4
<i>SI 2009/1031</i>	Registration threshold increases to £68,000 with effect from 1 May 2009	Jul 09 6.2.6
<i>SI 2009/1177</i>	“Charter trustees” taking over responsibilities for conservation from local councils become s.33 bodies	Jul 09 5.8.5
<i>SI 2009/1359</i>	Children’s car seat bases eligible for lower rate from 1 July 2009	Jul 09 2.5.1
<i>SI 2009/820</i>	Changes to standard method of partial exemption enacted	Jul 09 5.3.4
<i>SI 2009/1916</i>	Procedure where taxpayer claims privilege for legal documents	Oct 09 6.9.8
<i>SI 2009/1966</i>	Changes to option to tax rules	Oct 09 3.2.1
<i>SI 2009/1967</i>	Changes to DIY claim forms	Oct 09 3.4.2
<i>SI 2009/1967</i>	Meaning of “connected persons” revised to account for nationalised banks	Oct 09 6.5.1
<i>SI 2009/2093</i>	Emissions allowances become zero-rated to prevent fraud	Oct 09 2.4.1

3 Other UK official material

<i>Treasury Freedom of Information Disclosure 29 July 2009</i>	Amount of <i>Fleming</i> claims disclosed	Oct 09 6.4.3
<i>Treasury Release 17 August 2009</i>	Update on take-up of “time to pay”	Oct 09 6.9.9

4 Case law: ECJ

ECHR (Case 12637/05): <i>Plat Ror Och vets Service i Norden AB & Others v Sweden</i>	Swedish VAT penalties did not infringe traders' human rights	Oct 09 4.4.4
ECJ (A-G) (Case C-2/08): <i>Amministrazione dell'Economia e delle Finanze v Fallimento Olimpiclub Srl</i>	Opinion that Italian statutory principle of res judicata could not prevent court from correctly applying EU law for a different period	Apr 09 4.4.3
ECJ (A-G) (Case C-242/08): <i>Swiss Re Germany Holding GmbH v Finanzamt München für Körperschaften</i>	Advocate-General's opinion that transfer of reinsurance contracts did not qualify for exemption or tax shift	Jul 09 2.3.1
ECJ (A-G) (Case C-246/08): <i>Commission v Republic of Finland</i>	Opinion that Commission has failed to show distortion of competition in treatment of Finnish public lawyers	Oct 09 4.4.2
ECJ (A-G) (Case C-262/08): <i>CopyGene A/S v Skatteministeriet</i>	Supplies to do with umbilical cord blood are healthcare	Oct 09 2.3.5
ECJ (A-G) (Case C-267/08): <i>Sozialdemokratische Partei Österreichs Landesorganisation Kärnten v Finanzamt Klagenfurt</i>	Austrian political party was not a taxable person	Oct 09 2.1.1
ECJ (A-G) (Case C-29/08): <i>Skatteverket v AB SKF</i>	Opinion that holding company cannot recover input tax on expenses relating to sale of subsidiary	Apr 09 5.1.1
ECJ (A-G) (Case C-357/07): <i>R (oao TNT Post UK Ltd) v HMRC</i>	Opinion that postal exemption should only apply to universal service	Apr 09 2.3.4
ECJ (A-G) (Case C-37/08): <i>RCI Europe v HMRC</i>	Advocate-General's opinion on place of supply of services of timeshare exchange service: only exchange fees were land-related	Jul 09 4.2.2
ECJ (A-G) (Case C-566/07): <i>Staatssecretaris van Financiën v Stadeco BV</i>	Dutch authorities were entitled to insist that a repayment of VAT was repaid to German customer	Apr 09 4.3.4
ECJ (Application) (Case C-183/09): <i>Commission v Hellenic Republic</i>	Application for declaration that Greece is late implementing the 2006 VAT Directive	Oct 09 4.4.3
ECJ (application) (Case C-228/09): <i>Commission v Republic of Poland</i>	Commission refers Poland to ECJ over treatment of car registration charges	Oct 09 2.6.1
ECJ (Application) (Case C-41/09): <i>Commission v Kingdom of the Netherlands</i>	Commission refers to ECJ Netherlands' application of reduced rate to supply of horses	Jul 09 4.4.9
ECJ (Application) (Case C-79/09): <i>Commission v Kingdom of the Netherlands</i>	Commission refers Netherlands for treating certain supplies of staff as exempt	Jul 09 4.4.6

ECJ (Application): <i>Commission v Ireland</i>	Commission refers Ireland to ECJ over treatment of public authorities as non-taxable	Jul 09 4.4.7
ECJ (Case C-1/08): <i>Athesia Druck Srl v Ministero delle Finanze, Agenzia delle Entrate</i>	ECJ considers place of supply rules relating to advertising	Apr 09 4.2.1
ECJ (Case C-10/08): <i>Commission v Republic of Finland</i>	Finnish rules on car tax were contrary to VAT Directive	Apr 09 4.4.4
ECJ (Case C-102/08): <i>Finanzamt Düsseldorf-Süd v SALIX Grundstücks-Vermietungsgesellschaft mbH & Co. Objekt Offenbach KG</i>	Distortion of competition through treating public authority is wrong, even if it is the authority itself that suffers	Jul 09 2.1.1
ECJ (Case C-119/08): <i>Mechel Nemunas UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Lithuanian road-building levy did not contravene ban on turnover taxes other than VAT	Jul 09 4.4.3
ECJ (Case C-151/08): <i>N.N. Renta SA v Tribunal Económico-Administrativo Regional de Cataluña (TEARC), Generalidad de Cataluña</i>	Spanish levy on documented property transactions did not contravene ban on turnover taxes other than VAT	Jul 09 4.4.3
ECJ (Case C-156/08): <i>Monika Vollkommer v Finanzamt Hannover-Land I</i>	German land transaction tax was not similar to VAT so was not forbidden by EU Treaty	Apr 09 4.4.11
ECJ (Case C-2/08): <i>Amministrazione dell'Economia e delle Finanze v Fallimento Olimpiclub Srl</i>	Principle of res judicata could not bind national court to wrong VAT treatment in later year	Oct 09 4.4.7
ECJ (Case C-302/07): <i>JD Wetherspoon plc v HMRC</i>	HMRC's approach to rounding by retailers was not contrary to EU law	Apr 09 2.6.3
ECJ (Case C-357/07): <i>R (oao TNT Post UK Ltd) v HMRC</i>	ECJ confirms Post Office exemption should be restricted to "public service obligation"	Jul 09 2.3.4
ECJ (Case C-37/08): <i>EGN BV – RCI Europe v HMRC</i>	Supplies of "timeshare club" were all held to be property-related	Oct 09 4.2.4
ECJ (Case C-377/08): <i>EGN BV – Filiale Italiana v Agenzia delle Entrate – Ufficio di Roma 2</i>	ECJ confirms business is entitled to recover VAT on supplies which are outside the scope but would be taxable within the territory	Oct 09 4.2.2
ECJ (Case C-414/07): <i>Magoora sp. zoo v Dyrektor Izby Skarbowej w Krakowie</i>	Extension of blocking order would be contrary to Directive, but Polish court should determine whether rule change constituted an extension of blocking	Apr 09 4.4.5
ECJ (Case C-460/07): <i>Sandra Puffer v Unabhängiger Finanzsenat, Außenstelle Linz</i>	ECJ confirm right of trader to claim input tax on <i>Lennartz</i> basis, even on swimming pool in house	Jul 09 5.6.2

ECJ (Case C-502/07): <i>K-1 sp. z o.o. v Dyrektor Izby Skarbowej w Bydgoszczy</i>	ECJ upholds Polish penalties as being in compliance with Directive	Apr 09 4.4.6
ECJ (Case C-515/07): <i>Vereniging Noordelijke Land- en Tuinbouw Organisatie (VNLTO) v Staatssecretaris van Financiën</i>	ECJ rule that “non-business use” within the purposes of the organisation does not fall within self-supply charge of art.16 and does not justify <i>Lennartz</i> approach to input tax	Apr 09 5.6.1
ECJ (Case C-554/07): <i>Commission v Ireland</i>	Irish rules on public authorities did not comply with Directive	Oct 09 4.4.2
ECJ (Case C-566/07): <i>Staatssecretaris van Financiën v Stadeco BV</i>	ECJ confirms that member states can require trader to repay wrongly charged VAT to foreign customers before refunding to the trader	Jul 09 4.4.2
ECJ (Case C-572/07): <i>RLRE Tellmer Property s.r.o. v Finanční ředitelství v Ústí nad Labem</i>	ECJ rules that supplies of cleaning are unlikely to be able to be exempted by compounding with rent	Jul 09 3.1.4
ECJ (Case C-7/08): <i>Har Vaessen Douane Service B.V. v Staatssecretaris van Financiën</i>	ECJ considers rules for small postal imports	Oct 09 4.3.1
ECJ (Case C-74/08): <i>PARAT Automotive Cabrio Textiltetoket Gyarto Kft v Ado - es Penzugyi Ellenorzesi Hivatal Hatosagi Foosztaly Eszak-magyarorszag Kihelyezett Hatosagi Oszталy</i>	State aid for purchase of equipment did not reduce input tax entitlement	Jul 09 5.8.4
ECJ (Case C-88/09): <i>Graphic Procédé v Ministère du budget, des comptes publics et de la fonction publique</i>	Reference to ECJ about nature of supply of reprographics – goods or services	Jul 09 4.4.10
ECJ (hearing) (Case C-582/08): <i>Commission v UK</i>	ECJ hears infringement proceedings about UK’s rules to deny 13 th Directive claims on “offshore loop”	Apr 09 4.5.1
ECJ (Order) (Case C-288/07): <i>HMRC v Isle of Wight Council, Mid-Suffolk District Council, South Tyneside Metropolitan Borough Council, West Berkshire District Council</i>	ECJ publishes correction to decision	Jul 09 2.1.2
ECJ (Reference) (53/09): <i>HMRC v Loyalty Management UK Ltd</i>	Questions referred to ECJ on loyalty points scheme	Jul 09 5.2.1
ECJ (Reference) (55/09): <i>HMRC v Baxi Group plc</i>	Questions referred to ECJ on loyalty points scheme	Jul 09 5.2.1
ECJ (Reference) (Case C-103/09): <i>HMRC v Weald Leasing Ltd</i>	Questions to be referred to ECJ about possible abuse of rights in leasing scheme	Jul 09 5.1.1

ECJ (Reference) (Case C-156/09): <i>Finanzamt Leverkusen v Verigen Transplantation Service International AG</i>	Reference about place of supply of healthcare services	Oct 09 2.3.5
ECJ (Reference) (Case C-174/08): <i>NCC Construction Danmark A/S v Skatteministeriet</i>	Reference to ECJ about meaning of “incidental property transactions” in context of partial exemption	Jul 09 5.3.5
ECJ (Reference) (Case C-183/09): <i>Dyrektor Izby Skarbowej w Bialymstoku v ‘Profaktor’ Kulesza, Frankowski, Trzaska spółka jawna w Bialymstoku</i>	Reference about legality of Polish penalties	Oct 09 4.4.5
ECJ (Reference) (Case C-222/09): <i>Kronospan Mielec sp. z o. o. v Dyrektor Izby Skarbowej w Rzeszowie</i>	Reference on place of supply of engineering services	Oct 09 4.2.6
ECJ (reference) (Case C-237/09): <i>État Belge v Nathalie De Fruytier</i>	Reference about liability of transport of blood and organs	Oct 09 2.3.5
ECJ (Reference) (Case C-33/09): <i>Oracle Nederland BV v Inspecteur der Belastingdienst Utrecht-Gooi/kantoor Utrecht</i>	Reference about Netherlands blocking rules	Jul 09 4.4.13
ECJ (Reference) (Case C-40/09): <i>AstraZeneca UK Ltd v HMRC</i>	Questions referred about VAT consequences of paying employees with vouchers	Jul 09 5.6.1
ECJ (Reference) (Case C-483/08): <i>Régie Communale Autonome du Stade Luc Varenne v Belgian State</i>	Belgian court refers question about time limits for recovery action by state	Apr 09 4.4.7
ECJ (Reference) (Case C-58/09): <i>Leo-Libera GmbH v Finanzamt Buchholz in der Nordheide</i>	New reference about German rules on exemption for gambling	Jul 09 4.4.12
ECJ (reference) (Case C-581/08): <i>EMI Group plc v HMRC</i>	Questions on meaning of “sample” referred to ECJ	Apr 09 2.7.1
ECJ (Reference) (Case C-84/09): <i>X v Skatterverket</i>	Reference on time-limit conditions for zero-rating despatches	Jul 09 4.3.5
ECJ (reference) (Case C-86/09): <i>Future Health Technologies Ltd v HMRC</i>	Questions referred on healthcare exemption in case about stem cell processing and storage	Jul 09 2.3.9
ECJ (reference) (Case C-94/09): <i>Commission v French Republic</i>	Reference to ECJ on France’s use of different rates for supplies of undertakers	Jul 09 4.4.11
ECJ (Reference) (Case C-97/09): <i>Ingrid Schmelz v Finanzamt Waldviertel</i>	Austrian reference on possible discrimination through small businesses being eligible for special schemes only if established in state	Jul 09 4.4.8

5 Other European material

<i>Council Dir 2008/117/EC of 16 December 2008 amending Dir 2006/112/EC</i>	Council amends rules to improve administrative co-operation to prevent VAT fraud on international transactions	Apr 09 4.4.1
<i>Council Reg 37/2009/EC of 16 December 2008 amending Council Reg 1798/2003/EC</i>	Council amends rules to improve administrative co-operation to prevent VAT fraud on international transactions	Apr 09 4.4.1
<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
http://ec.europa.eu/taxation_customs/common/elearning/vat/article_4537_en.htm	Commission’s free e-learning package to help with knowledge of the VAT Directive	Oct 09 4.4.6
http://ec.europa.eu/taxation_customs/index_en.htm	Commission adopts proposal to allow extension of reverse charge to counteract fraud	Oct 09 5.8.2
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
IP/09/1239	Commission proposals to help fight fraud	Oct 09 4.4.1
IP/09/1376	Commission adopts proposal to allow extension of reverse charge to counteract fraud	Oct 09 5.8.2

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
Court of Appeal: <i>HMRC v David Baxendale Ltd</i>	Dietary food packs were single supply of taxable services	Oct 09 2.8.1
Court of Session: <i>HMRC v Scottish Equitable plc</i>	Cap ruled valid in respect of overpayments incurred after cap was introduced	Oct 09 6.4.1

8 Case law: High Court/Upper Tribunal

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>Insurancwide.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
High Court: <i>N2J Ltd v HMRC</i>	<i>Teleos</i> case did not mean that company was entitled to zero-rate despatches in suspicious circumstances	Oct 09 5.8.1
Upper Tribunal: <i>John Wilkins (Motor Engineers) Ltd and others v HMRC</i>	Claims to compound interest were out of time; s.78 provided for simple interest	Oct 09 6.4.5

9 Case law: VAT Tribunal/First Tier Tribunal

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

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

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

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

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

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

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

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

First Tier Tribunal (TC00098): <i>Nigel Lowe Consulting Ltd, Nigel Lowe Holdings Ltd</i>	Letter from bank suggesting BACS would only take one day was reasonable excuse for late payment	Oct 09 6.8.3
First Tier Tribunal (TC00099): <i>Littler Machinery Ltd</i>	Company could not prove that it had despatched goods to Poland	Oct 09 4.3.2
First Tier Tribunal (TC00100): <i>Drivers Direct (2008) Ltd</i>	Appeal against security requirement dismissed	Oct 09 6.9.14
First Tier Tribunal (TC00104): <i>Ideal Shopping Direct plc</i>	Surcharge at wrong rate could not be corrected by HMRC later	Oct 09 6.8.3
First Tier Tribunal (TC00113): <i>Ashby Contracting Ltd</i>	Appeal against security requirement dismissed	Oct 09 6.9.14
First Tier Tribunal (TC00114): <i>Seatechs Ltd</i>	Change of return period was not excuse for late filing of return	Oct 09 6.8.3
First Tier Tribunal (TC00117): <i>APS-Centriline Ltd and others</i>	Complicated series of appeals by connected companies considered	Oct 09 5.8.4
First Tier Tribunal (TC00121): <i>Mark Lancaster t/a Airport Cars</i>	Taxi operator was liable for output tax on own fares and controller charges	Oct 09 2.9.3
First Tier Tribunal (TC00126): <i>John Lawlor</i>	Builder was wrong to zero-rate maintenance and repairs to listed building	Oct 09 3.4.4
First Tier Tribunal (TC00127): <i>Penta Office Furniture Ltd</i>	Appeal against security requirement dismissed	Oct 09 6.9.14
First Tier Tribunal (TC00128): <i>Late Editions Ltd</i>	Directors “knew or ought to have known” purchases tainted by carousel fraud	Oct 09 5.8.1
First Tier Tribunal (TC00129): <i>Grimsby College Enterprises Ltd</i>	No novation of contracts by college of further education: subsidiary did not receive supplies of building work	Oct 09 3.4.1
First Tier Tribunal (TC00131): <i>Smart Voucher Ltd</i>	Supply of “electronic money” was a service supplied electronically	Oct 09 4.2.1
First Tier Tribunal (TC00132): <i>Kevin Almond</i>	Drawings requiring retention of façade were enough to justify DIY claim on demolition of building and construction of new dwelling	Oct 09 3.4.3
First Tier Tribunal (TC00133): <i>ATEC Associates Ltd</i>	Company could not reinstate claim after unreasonable delays	Oct 09 6.7.2
First Tier Tribunal (TC00134): <i>Plymouth Marine Laboratory</i>	Charity contracted for services, not for charter of boats	Oct 09 2.4.2
First Tier Tribunal (TC00136): <i>Allen Carr's Easyway (International) Ltd</i>	Help to stop smoking was exempt healthcare	Oct 09 2.3.7
First Tier Tribunal (TC00137): <i>Euro Stock Shop Ltd</i>	Directors “knew or ought to have known” purchases tainted by carousel fraud	Oct 09 5.8.1

First Tier Tribunal (TC00138): <i>Digi Systems (Ireland) Ltd</i>	Claimant did not file 8 th Directive claim by the deadline	Oct 09 4.5.1
First Tier Tribunal (TC00138): <i>SRI International</i>	13 th Directive claim rejected for lack of evidence about business status of claimant	Oct 09 4.5.2
First Tier Tribunal (TC00139): <i>Grattan plc</i>	One claim for compound interest was out of time; a second was in time and should be considered in detail	Oct 09 6.4.4
First Tier Tribunal (TC00140): <i>Robert & Lillian Waddell t/a LCD Plant Hire</i>	Input tax claim on car rejected, but misdeclaration penalty forgiven	Oct 09 5.4.1
First Tier Tribunal (TC00141): <i>Walk the Walk in Action Ltd</i>	Interest was awarded in accordance with s.78, not what was “fair”	Oct 09 6.4.5
First Tier Tribunal (TC00142): <i>Ultralase Medical Aesthetics Ltd</i>	Cosmetic surgery was not exempt healthcare	Oct 09 2.3.8
First Tier Tribunal (TC00143): <i>Sussex Police Authority</i>	Police authority supplied staff to welfare fund: taxable	Oct 09 2.9.1
First Tier Tribunal (TC00144): <i>Sophie Holdings Ltd</i>	HMRC had sufficient information to raise an assessment for over 12 months	Oct 09 6.7.1
First Tier Tribunal (TC00145): <i>Oaks Pavilion Ltd</i>	Company could not claim VAT incurred before there was an intention to form a company	Oct 09 5.8.3
First Tier Tribunal (TC00146): <i>Skipton Building Society</i>	Attribution of advertising expenditure considered	Oct 09 5.3.1
First Tier Tribunal (TC00153): <i>Hilltop Assistance Ltd</i>	HMRC accept that staff were employed as agent for other businesses	Oct 09 2.9.1
First Tier Tribunal (TC00154): <i>London Clubs Management Ltd</i>	Proposed special method was fair and fairer than existing method: HMRC wrong to refuse permission	Oct 09 5.3.2
First Tier Tribunal (TC00155): <i>WJ Terry t/a Wealden Properties</i>	Property professional could not claim DIY refund on building constructed for friend	Oct 09 3.4.4
First Tier Tribunal (TC00158): <i>Cycle Citi Ltd</i>	Irregularities in operation of private customs warehouse	Oct 09 4.3.4
First Tier Tribunal (TC00159): <i>Javed Ahmed t/a Star Private Hire</i>	Compulsory registration of taxi operator	Oct 09 6.2.1
First Tier Tribunal (TC00161): <i>AS Lambert</i>	Solicitor had no excuse for claiming VAT on property without evidence	Oct 09 6.8.4
First Tier Tribunal (TC00165): <i>Lookers Motor Group Ltd</i>	Charging employees for use of company car did not get around Sch.6 para.1A	Oct 09 2.12.1
First Tier Tribunal (TC00166): <i>Pizza Place and others</i>	Tribunal did not believe “till was faulty” in dishonesty case	Oct 09 6.8.5

First Tier Tribunal (TC00168): <i>Westone Wholesale Ltd</i>	In carousel case, goods probably existed but no evidence they left the UK: output tax due	Oct 09 6.7.3
First Tier Tribunal (TC00169): <i>Peter Terence O'Neill</i>	Individual failed to show that goods imported by post were in free circulation already	Oct 09 4.3.3
First Tier Tribunal (TC00173): <i>Acrylux Ltd</i>	Renting of country house was standard rated as "similar to a hotel"	Oct 09 3.1.1
First Tier Tribunal (TC00179): <i>Plazadome Ltd</i>	Input tax denied where evidence suggested goods did not exist	Oct 09 5.8.1
First Tier Tribunal (TC00180): <i>Beast in the Heart Films (UK) Ltd</i>	Repayment supplement rules examined in detail	Oct 09 6.4.6

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>Tax Adviser July 2009</i>	Comment on supply of tickets and change of rate	Oct 09 2.6.3
<i>Tax Adviser August 2009</i>	Comment on supply of tickets and change of rate	Oct 09 2.6.3
<i>Tax Adviser, August 2009</i>	Article about revocation of option to tax	Oct 09 3.2.1
<i>Tax Adviser, August 2009</i>	Article about standard method of partial exemption	Oct 09 5.3.4
<i>Tax Adviser, September 2009</i>	New Disclosure Opportunity discussed	Oct 09 6.9.13
<i>Tax Adviser October 2009</i>	Comment on difficulty of getting HMRC to commit to a ruling	Oct 09 6.9.1

<i>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>Taxation</i> 2 July 2009	Article on international supplies of goods and services	Oct 09 4.2.7
<i>Taxation</i> 9 July 2009	Article about direct tax on VAT repayments	Oct 09 6.4.8
<i>Taxation</i> 23 July 2009	Article on coming changes to TOMS	Oct 09 2.9.2
<i>Taxation</i> 30 July 2009	Article on recharge of expenses incurred for clients and customers	Oct 09 2.2.1
<i>Taxation</i> 6 August 2009	Article about sittings of Finance Bill Committee on VAT clauses	Oct 09 4.2.3
<i>Taxation</i> , 20 August 2009	New Disclosure Opportunity discussed	Oct 09 6.9.13

<i>Taxation 27 August 2009</i>	Speculation about future VAT rate rises in the UK	Oct 09 2.6.2
<i>Taxation 3 September 2009</i>	Reviews of annual report of HMRC Adjudicator's Office	Oct 09 6.9.11
<i>Taxline, July 2009</i>	Article about practicalities of revoking an option to tax	Jul 09 3.2.3
<i>TAXline, September 2009</i>	New Disclosure Opportunity discussed	Oct 09 6.9.13
<i>TAXLine October 2009</i>	Discussion of practical points on rate increase on 1 January 2010	Oct 09 2.6.2
<i>Daily Telegraph 4 August 2009</i>	Comment on legality of "time to pay" initiative	Oct 09 6.9.9
<i>The Guardian, 30 September 2009</i>	Report of successful carousel fraud prosecution	Oct 09 6.9.12
<i>The Times 26 February 2009</i>	Representative organisations call for 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
No reference	Report that HMRC are reviewing borderline between investment management and execution fees	Oct 09 2.3.4
No reference	Speculation that HMRC are considering VAT implications of flexible staff benefit packages	Oct 09 5.6.1

11 Lectures

2.1 Scope of VAT

Isle of Wight Council	2.1.1	Apr 09
Public Authorities	2.1.1 – 2.1.3	Jul 09
Tips and Gratuities	2.1.2	Oct 09

2.3 Exemptions

Finance and Insurance	2.3.1 – 2	Apr 09
Insurance Cases	2.3.1 – 2.3.3	Jul 09
Insurance Decisions: HMRC Reaction	2.3.1 – 2.3.2	Oct 09
Public Post	2.3.4	Apr 09
Gambling	2.3.5	Apr 09
Rank Keep Winning	2.3.5	Jul 09
Fallout From Rank Decision	2.3.3	Oct 09
Educational Services	2.3.6	Apr 09
Healthcare	2.3.7	Apr 09
Healthcare Disputes	2.3.5 – 2.3.8	Oct 09
Sporting Services	2.3.8 – 9	Apr 09
Other Exemptions	2.3.8, 2.3.10	Jul 09

2.4 Zero-rating

Pringles	2.4.1	Jul 09
Emissions Trading	2.4.1	Oct 09
Two Transport Issues	2.4.2 – 2.4.3	Oct 09
Sea and Air	2.4.2 – 2.4.3	Jul 09

2.5 Lower rate

Lower Rate	2.5.1	Apr 09
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2.6 Computations

Rate Change Points	2.6.1	Apr 09
Rate Change Points	2.6.2 – 2.6.3	Oct 09
Anti-forestalling on Change of Rate	2.6.1	Jul 09
Rounding	2.6.3	Apr 09

2.7 Discounts, rebates and gifts

Samples	2.7.1	Apr 09
Vouchers	2.7.2 – 3	Apr 09
Ineffective Schemes	2.7.1, 2.8.1	Jul 09

2.8 Compound and multiple

Mixed and Compound Supplies	2.8.1 – 2	Apr 09
Single Supply of Services with Food	2.8.1	Oct 09

2.9 Agency

Agency	2.9.1 – 4	Apr 09
Staff Hire	2.9.1	Jul 09
Secondments	2.9.1	Oct 09
Taxi Problem	2.9.3	Oct 09

2.12 Other supply problems

Who Made the Supply?	2.12.1	Apr 09
Who Makes the Supply?	2.12.1 – 2.12.2	Jul 09
Phone Cards	2.12.3	Jul 09
Private Use of Company Cars	2.12.1	Oct 09

3.1 Exemption for land

Land Transactions	3.1.1 – 3.1.4	Jul 09
Letting of Country House	3.1.1	Oct 09

3.2 Option to tax

Option to Tax	3.2.1	Apr 09
Occupation and OTT	3.2.1	Jul 09
Automatic Permission and OTT	3.2.2	Jul 09
New Option Rules	3.2.1 – 3.2.2	Oct 09

3.3 Builders and developers

Builders' Problems	3.3, 3.4	Jul 09
Deposits for Houses	3.3.1	Oct 09

3.4 Input tax claims on land

Failed Recovery Scheme	3.4.1	Oct 09
DIY Update	3.4.2 – 3.4.4	Oct 09

4.2 Where is a supply of services?

International Advertising	4.2.1	Apr 09
VAT Package	4.2.2	Apr 09
VAT Package	4.2.1	Jul 09
Management Services	4.2.3	Jul 09
Electronic Services	4.2.1, 4.2.5	Oct 09
Timeshares	4.2.2	Jul 09
Timeshares	4.2.4	Oct 09

4.3 International goods

International Goods	4.3.1 – 4.3.2, 4.3.8	Jul 09
Imports and Exports	4.3.1 – 4.3.4	Oct 09

4.4 European rules

Res Judicata	4.4.3	Apr 09
European Round-Up	4.4	Jul 09
EU Roundup	4.4.1 – 4.4.7	Oct 09

4.5 8th Directive reclaims

8 th Directive System Reformed	4.5.1	Jul 09
8th Directive Claims	4.5.1 – 4.5.2	Oct 09

5.1 Economic activity

Sale of Subsidiary	5.1.1	Apr 09
Abusive Leasing?	5.1.1	Jul 09
Numberplate	5.1.2	Jul 09
Yachts in the Spotlight	5.1.1	Oct 09

5.2 Who receives the supply?

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

New Standard Method	5.3.1	Apr 09
Reg. 109	5.3.2	Apr 09
Partial Exemption	5.3.1 – 5.3.3	Jul 09
Partial Exemption	5.3.1 – 5.3.3	Oct 09

5.4 Cars

Scrappage	5.4.1	Jul 09
Car Puzzle	5.4.1	Oct 09

5.6 Non-business use of supplies

Part Private Use	5.6.1	Apr 09
Non-Business Use	5.6.1 – 5.6.2	Jul 09

5.7 Bad debt relief

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

Carousels and Contra-Trading	5.8.1 – 3	Apr 09
Carousels	5.8.1 – 5.8.3	Jul 09
More Carousels	5.8.1 – 5.8.2	Oct 09
Pre-Incorporation Input Tax	5.8.3	Oct 09
VA Schools	5.8.5	Oct 09

6.1 Group registration

Grouping	6.1.1	Jul 09
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6.2 Other registration issues

Registration Disputes	6.2.1 – 6.2.5	Jul 09
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6.3 Returns and payments

Accounting Periods	6.3.1	Apr 09
Flat Rate Scheme	6.3.2 – 3	Apr 09
Flat Rate Disputes	6.3.3 – 6.3.4	Jul 09
Admin Round-Up	6.3.4 – 6 and 6.9.2	Apr 09
Filing and Payment	6.3.1	Oct 09

6.4 Repayment claims

Reclaims	6.4.1 – 4 and 5.5.1	Apr 09
Repayment Disputes	6.4.2 – 6.4.3	Jul 09
Capping Arguments	6.4.1 – 6.4.3	Oct 09
Compound Interest	6.4.4 – 6.4.5	Oct 09
Repayment Supplement	6.4.6	Oct 09

6.6 Records

Record-Keeping	6.6.1	Apr 09
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6.7 Assessments

Time Limits	6.7.1 and 6.4.5	Apr 09
Assessments	6.7	Jul 09
Assessments	6.7.1 – 6.7.3	Oct 09

6.8 Penalties and appeals

New Tribunals	6.8.1 – 3	Apr 09
New Penalties and Old Penalties	6.8.4 – 6	Apr 09
Penalty Round-Up	6.8	Jul 09
Penalty Roundup	6.8.1 – 6.8.5	Oct 09

6.9 Other administration issues

New Inspection Powers	6.9.1, 6.9.4	Apr 09
Crackdown on Evaders	6.9.2	Jul 09
New Compliance Checks	6.9.3	Jul 09
Senior Accounting Officer	6.9.4	Oct 09