

VAT UPDATE 2010/11

INDEX

**Covering quarterly update
April 2010**

VAT Update April 2010 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.

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<i>Budget Notice BN 47</i>	UK changes place of supply of gas and electricity provided through networks from January 2011	Apr 10 4.3.3
<i>Budget Notice BN 48</i>	Some services of Post Office will become taxable on 31 Jan 2011	Apr 10 2.3.3
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<i>Budget Notice BN 50</i>	HMRC announce intention to change capital goods scheme to prevent avoidance using change of policy over Lennartz accounting	Apr 10 5.6.1
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3 Other UK official material

<i>National Audit Office Press Release 03/10 15 January 2010</i>	NAO report on HMRC telephone performance	Apr 10 6.9.4
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4 Case law: ECJ

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ECJ (A-G) (Case C-58/09): <i>Leo-Libera GmbH v Finanzamt Buchholz in der Nordheide</i>	Advocate-General believes that Belgian restrictions on gambling exemption comply with EU law	Apr 10 4.4.4
ECJ (A-G) (Cases C-538/08 and C-33/09): <i>X Holding BV v Staatssecretaris van Financiën, and Oracle Nederland BV v Inspecteur van de Belastingdienst Utrecht-Gooi</i>	Advocate-General's opinion that Dutch blocking order on staff costs was not sufficiently precise in defining what was blocked	Apr 10 4.4.6
ECJ (Application) (Case C-433/09): <i>Commission v Republic of Austria</i>	Commission takes proceedings against Austria for including "fuel consumption tax" in taxable amount on sales of new cars	Apr 10 4.4.9
ECJ (Application) (Case C-441/09): <i>Commission v Republic of Austria</i>	Commission takes proceedings against Austria for applying reduced rate to supplies of horses	Apr 10 4.4.9
ECJ (Application) (Case C-453/09): <i>Commission v Federal Republic of Germany</i>	Commission takes proceedings against Germany for applying reduced rate to supplies of horses	Apr 10 4.4.9
ECJ (Case C-118/08): <i>Transportes Urbanos y Servicios Generales SAL v Administracion del Estado</i>	ECJ rules that "equivalence" must be observed where Spanish rules favoured claim under Spanish law over claim under EU law	Apr 10 4.4.7
ECJ (Case C-3/09): <i>Erotic Center BVBA v Belgische Staat</i>	Private booths for watching pornographic films were not "cinemas"	Apr 10 4.4.11

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ECJ (Case C-88/09): <i>Graphic Procédé v Ministère du Budget, des Comptes publics et de la Fonction publique</i>	ECJ rules that photocopying is usually a supply of goods unless there is a significant service element	Apr 10 2.12.1
ECJ (Reference) (Case C-430/09): <i>Euro Tyre Holding B.V. v Staatssecretaris van Financiën</i>	Questions about treatment of transport services supplied to intermediary in triangular transaction	Apr 10 4.2.3
ECJ (Reference) (Case C-438/09): <i>Boguslaw Juliusz Dankowski v Dyrektor Izby Skarbowej w Lodzi</i>	Reference on rules which deny recovery of input tax to person who has been given VAT invoice by unregistered person	Apr 10 4.4.10
ECJ (Reference) (Case C-497/09): <i>Finanzamt Burgdorf v Manfred Bog</i>	Questions about whether German hot takeaways are goods or services	Apr 10 2.12.1
ECJ (Reference) (Case C-497/09): <i>Hans-Joachim Flebbe Filmtheater GmbH & Co. KG v Finanzamt Hamburg-Barmbek-Uhlenhorst</i>	Questions about whether German hot takeaways are goods or services	Apr 10 2.12.1
ECJ (Reference) (Case C-540/09): <i>Skandinaviska Enskilda Banken AB Momsgrupp v Skatteverket</i>	Reference about exemption for underwriting share issues	Apr 10 2.3.2

5 Other European material

http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:291:0001:0007:EN:PDF	Changes to sundry exemptions on importation	Apr 10 4.3.5
http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:325:0062:0063:EN:PDF	Continued derogation for cash accounting scheme in UK and Sweden	Apr 10 6.5.1
IP/10/296	Infringement proceedings against Portugal in relation to flat rate scheme for farmers	Apr 10 4.4.9
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<i>IP/10/297</i>	Infringement proceedings against Greece for not making VAT repayments	Apr 10 4.4.9
<i>IP/10/90</i>	Commission requests Denmark to change law on exemption for charities	Apr 10 4.4.9
<i>www.eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:010:0014:0018:EN:PDF</i>	EU law changes to place of supply of gas and electricity provided through networks	Apr 10 4.3.3
No reference	Council agree on general approach to simplification of VAT invoicing	Apr 10 4.4.2
<i>Council Press Release 6945/10</i>	Council directive allows states to impose reverse charge on emissions trading up to 30 June 2015	Apr 10 4.4.1
<i>Council Press Release 7403/10</i>	Council draft directive to improve mutual assistance on recovery of VAT	Apr 10 4.4.3
<i>7132/2/10 REV 2</i>	Council agrees approach to further simplification of invoicing rules	Apr 10 6.6.5

6 Case law: House of Lords

Nothing so far in 2010

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>F J Chalke Ltd and another v HMRC</i>	Court of Appeal confirms that claim for compound interest was out of time	Apr 10 6.4.1
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8 Case law: High Court/Upper Tribunal

High Court: <i>American Express Services Europe Ltd v HMRC</i>	High Court agreed with Tribunal that property management services were “basic rule”	Apr 10 4.2.1
High Court: <i>Megtian Ltd v HMRC</i>	Tribunal was entitled to find that director “must have known” about MTIC fraud	Apr 10 5.8.1

9 Case law: VAT Tribunal/First Tier Tribunal

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10 Other material

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<i>Taxation, 7 January 2010</i>	Reader's query about input tax on converting a car into something that does not fit the definition in VAT law	Apr 10 5.4.1
<i>Taxation, 7 January 2010</i>	Article about planning points relating to registration	Apr 10 6.2.7
<i>TaxLine February 2010</i>	Comment on retention of records in HMRC's online filing system	Apr 10 6.6.2
<i>Taxline March 2010</i>	Comment on new B2B rules and sales lists	Apr 10 4.2.8
<i>Daily Telegraph, 21 January 2010</i>	Prosecution of carbon traders for attempting to defraud Belgian tax authorities	Apr 10 6.9.6
No reference	Comment on effect of VAT package on outsourcing to foreign suppliers	Apr 10 4.2.7
www.oecd.org/dataoecd/18/52/44560750.pdf	OECD report on difficulties of reclaiming VAT incurred in other jurisdictions	Apr 10 4.5.1

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