

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>HMRC Press Release 25 May 2010</i>	Successful prosecution of a missing trader gang	Jul 10 6.9.1
<i>HMRC Press Release 30 June 2010</i>	Accountant jailed for eight years for manipulating clients’ tax and VAT returns and falsifying his own	Jul 10 6.9.1
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<i>HMRC Release 12 March 2010</i>	Updated leaflet “Take care to avoid a penalty”	Apr 10 6.8.12
<i>HMRC Technical Note 25 March 2010</i>	Some services of Post Office will become taxable on 31 Jan 2011	Apr 10 2.3.3
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http://www.hmrc.gov.uk/consultations/ibr-panel.htm	Panel of accountancy firms who can carry out independent business review	Jul 10 6.3.2
http://www.hmrc.gov.uk/consultations/index.htm	HMRC publish draft legislation on “working with tax agents” – measures to enforce compliance by agents	Apr 10 6.9.1
http://www.hmrc.gov.uk/demo/agent/register-and-enrol-VAT	Reminder about online filing required for most businesses from 1 April 2010	Jul 10 6.3.3
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http://www.hmrc.gov.uk/manuals/scigmanual/Index.htm	Updated online guidance on special civil investigations	Jul 10 6.9.6
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http://www.hmrc.gov.uk/menus/fleming-kretztechnik.pdf	HMRC publish internal guidance to officers about handling repayment claims	Apr 10 6.4.2
http://www.hmrc.gov.uk/vat/forms-rates/rates/anti-forestall-guidance.pdf	Draft guidance about anti-forestalling rules	Jul 10 2.6.1
http://www.hmrc.gov.uk/vat/managing/problems/getting-answers.htm	HMRC policy on dealing with e-mail queries	Apr 10 6.9.3
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<i>R&C Brief 09/2010</i>	Change of policy on exemption for education provided by subsidiaries of universities	Apr 10 2.3.5
<i>R&C Brief 10/2010</i>	Changes to de minimis tests within standard partial exemption method	Apr 10 5.3.1
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<i>R&C Brief 12/2010</i>	HMRC clarify policy on difference between exempt supplies of healthcare services and taxable supplies of staff	Apr 10 2.3.6
<i>R&C Brief 13/2010</i>	Use and enjoyment rules will apply to freight transport outside EU as administrative easement	Apr 10 4.2.4
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<i>R&C Brief 15/2010</i>	Change in policy on affiliation fees charged by national sports bodies	Apr 10 2.3.8
<i>R&C Brief 16/2010</i>	Reminder that assessment and claim limits became 4 years on 1 April 2010	Apr 10 6.4.6
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<i>R&C Brief 26/2010</i>	Withdrawal of ESC 3.29 from 1 July 2010	Jul 10 3.3.2
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<i>R&C Brief 29/2010</i>	HMRC accept decision in Susan Irene Jennings (TC00362) that DIY claims can be made in respect of building holiday homes	Jul 10 3.4.1
<i>R&C Brief 30/2010</i>	Details of new “failure to notify” penalty	Jul 10 6.8.10

<i>Revenue & Customs Press Release 26 May 2010</i>	New fuel advisory rates from 1 June 2010	Jul 10 5.8.4
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<i>www.hmrc.gov.uk</i>	“Tax help” factsheet on records required for businesses	Apr 10 6.6.4
<i>www.hmrc.gov.uk</i>	New leaflet “Tax care to avoid a VAT and Excise wrongdoing penalty”	Apr 10 6.8.10
<i>www.hmrc.gov.uk</i>	New factsheet about complaining about HMRC levels of service	Apr 10 6.9.2
<i>www.hmrc.gov.uk</i>	HMRC may from 1 April 2010 publish the names of deliberate tax defaulters	Apr 10 6.9.7
<i>www.hmrc.gov.uk</i>	Update on Business Payment Support Service	Apr 10 6.9.9
<i>www.hmrc.gov.uk</i>	Consultation on cost-sharing by charities following June budget	Jul 10 2.3.8
<i>www.hmrc.gov.uk</i>	Guidance on partial exemption special methods for the housing association sector	Jul 10 5.3.3
<i>www.hmrc.gov.uk</i>	Updated guidance on special methods for further and higher education institutions	Jul 10 5.3.3
<i>www.hmrc.gov.uk</i>	Updated guidance on <i>Fleming</i> claims and internal theme narratives	Jul 10 6.4.6
<i>www.hmrc.gov.uk/agents/started-vat.htm#11</i>	HMRC explain how to set up electronic sales lists	Jul 10 4.2.4
<i>www.hmrc.gov.uk/e-learning/compliance-checks/Externalmodule/HTML/Awareness_ext_menu.html</i>	Internal learning modules about compliance checks	Jul 10 6.9.1
<i>www.hmrc.gov.uk/manuals/chmanual/updates/updateindex.htm</i>	Update of compliance manual for FA 2008 changes	Apr 10 6.9.10
<i>www.hmrc.gov.uk/manuals/frsmanual/updates/updateindex.htm</i>	Update of online manual on flat rate scheme	Apr 10 6.3.6
<i>www.hmrc.gov.uk/manuals/nbcgmanual/index.htm</i>	Guidance on non-statutory business clearance procedures	Jul 10 6.9.3
<i>www.hmrc.gov.uk/manuals/pemmanual/updates/peupdateindex.htm</i>	Update of partial exemption manual for 2009 standard method changes	Apr 10 5.3.3
<i>www.hmrc.gov.uk/manuals/vatcep/updates/vatcepindex.htm</i>	Update of civil evasion manual to reflect recent changes	Apr 10 6.8.11

www.hmrc.gov.uk/manuals/vatcep/updates/vatcepindex.htm	Added material to civil evasion penalty manual	Jul 10 6.9.6
www.hmrc.gov.uk/manuals/vathealth/vathlt1000.htm	Update to manual on supplies by medical care staff	Apr 10 2.3.7
www.hmrc.gov.uk/manuals/vathealth/vatwelf1000.htm	Update to welfare services manual	Apr 10 2.3.7
www.hmrc.gov.uk/manuals/vatpossmannual/Index.htm	Updated place of supply of services manual	Apr 10 4.2.6
www.hmrc.gov.uk/manuals/vatscmanual/VATSCO1000.htm	Online guidance on “supply and consideration”	Jul 10 2.1.1
www.hmrc.gov.uk/manuals/vcpmanual/	Update of civil penalties manual to include changes to surcharges and sales list failures	Apr 10 6.8.11
www.hmrc.gov.uk/manuals/vfupmanual/vfup2100.htm	Online manual on supplies of fuel and power	Jul 10 2.5.1
www.hmrc.gov.uk/payinghmrc/bank-account-mig.htm	HMRC confirm changes to their bank accounts for online payments	Apr 10 6.3.2
www.hmrc.gov.uk/payinghmrc/vat.htm#2#	How to set up a direct debit to pay VAT	Jul 10 6.3.1
www.hmrc.gov.uk/podcasts	HMRC “super podcast” deals with administration changes on 1 April 2010	Apr 10 6.3.3
www.hmrc.gov.uk/vat/vat-online/index.htm	7 August is the first deadline for compulsory online filing	Jul 10 6.3.3
www.hmrc.gov.uk ; http://www.hmrc.gov.uk/tax-health-plan	“Tax health plan” for doctors and others to bring their tax affairs into line	Apr 10 6.9.8

2 Statute and other Parliamentary material

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<i>SI 2010/486</i>	Changes to definitions of “relevant housing association” that can receive zero-rated building supplies	Apr 10 3.3.1
<i>SI 2010/559</i>	Changes to de minimis tests within standard partial exemption method	Apr 10 5.3.1
<i>SI 2010/608</i>	New museums and galleries added to list of those that can reclaim VAT	Apr 10 6.4.7
<i>SI 2010/919</i>	Changes to fuel scale rates from 1 May 2010	Apr 10 2.12.2
<i>SI 2010/920</i>	Registration threshold raised to £70,000 from 1 April 2010	Apr 10 6.2.6

<i>SI 2010/1185</i>	Exemption for small non-commercial consignments coming from outside the EU raised from £36 to £40	Jul 10 4.3.6
<i>BN 67</i>	Outline of proposed new penalties for late filing and payment to replace default surcharge	Apr 10 6.8.13 10
<i>Budget March 2010 Press Notice PN03</i>	Budget measures on evasion and avoidance restricted to reverse charge on emissions allowances	Apr 10 5.8.4
<i>Budget Notice BN 44</i>	Changes to fuel scale rates from 1 May 2010	Apr 10 2.12.2 10
<i>Budget Notice BN 45</i>	Registration threshold raised to £70,000 from 1 April 2010	Apr 10 6.2.6
<i>Budget Notice BN 47</i>	Changes to UK rules on zero-rating supplies for aircraft from 1 September 2010	Apr 10 2.4.3
<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
<i>Budget Notice BN 49</i>	Reverse charge to apply to emissions allowances from 1 November 2010	Apr 10 4.2.2
<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
<i>Economic and Fiscal Strategy Report 5.89</i>	Budget announces consideration of exemption for cost-sharing by charities	Apr 10 2.3.11
<i>BN 37</i>	Confirmation that default surcharge is to be replaced from a date to be announced	Jul 10 6.8.11
<i>BN 39</i>	June budget repeats intention to change zero-rating conditions for services relating to aircraft	Jul 10 2.4.3
<i>BN 39</i>	June Budget confirms changes to come on Lennartz accounting	Jul 10 5.6.4
<i>BN 40</i>	June Budget confirms changes to come on place of supply of fuel, power etc.	Jul 10 4.3.5
<i>BN 41</i>	June Budget repeats intention to restrict Post Office exemption	Jul 10 2.3.3

<i>BN 43</i>	June Budget announces increase in standard rate to 20% on 4 January 2011	Jul 10 2.6.1
<i>BN 44</i>	June Budget announces anti-forestalling rules to apply to supplies straddling 4 January 2011	Jul 10 2.6.1
<i>BN 45</i>	New table of flat rates to apply from 4 January 2011	Jul 10 6.3.6

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

ECHR (Application 6689/03): <i>Business Support Centre v Bulgaria</i>	Human rights action gives trader right to input tax recovery where tax appeal had failed	Jul 10 4.4.12
ECJ (A-G) (Case C-40/09): <i>Astra Zeneca UK Ltd v HMRC</i>	Advocate-General's opinion is that salary sacrifice for vouchers represents a supply of the vouchers for consideration by the employer	Jul 10 2.12.1
ECJ (A-G) (Case C-492/08): <i>Commission v French Republic</i>	Advocate-General's opinion agrees with Commission that French rules on legal aid incorrectly allow a lower rate of VAT to be applied	Apr 10 4.4.8
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) (Case C-581/08): <i>EMI Group Ltd v HMRC</i>	Advocate-General's opinion that UK rules on samples and small gifts are wrong	Jul 10 2.7.1
ECJ (A-G) (Case C-84/09): <i>X v Skatterverket</i>	Opinion about exemption for despatch of boats under art.138 VAT Directive	Jul 10 4.3.2
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-228/09): <i>Commission v Poland</i>	ECJ rules inclusion of car tax in taxable amount on sale was in the circumstances justified	Jul 10 4.4.8
ECJ (Case C-230/08): <i>Dansk Transport og Logistik v Skatteministeriet</i>	Consequences for import VAT of goods being destroyed	Jul 10 4.3.4
ECJ (Case C-237/09): <i>État Belge v Nathalie De Fruytier</i>	Transport of blood and organs was not exempt as not a supply of the goods	Jul 10 2.3.5
ECJ (Case C-262/08): <i>CopyGene A/S v Skatteministeriet</i>	Storage of stem cells was not sufficiently certain to result in healthcare to be exempt	Jul 10 2.3.5
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
ECJ (Case C-311/09): <i>Commission v Poland</i>	Polish flat rate on cross-border passenger transport was in breach of Directive	Jul 10 4.4.5
ECJ (Case C-472/08): <i>Alstom Power Hydro v Valsts ienemumu dienests</i>	ECJ upholds three year cap in Latvia	Apr 10 4.4.5
ECJ (Case C-473/08): <i>Ingenieurburo Eulitz GbR Thomas und Marion Eulitz v Finanzamt Dresden I</i>	Individual running courses for university was providing “tuition”, but not doing so “privately”	Apr 10 2.3.4
ECJ (Case C-492/08): <i>Commission v France</i>	ECJ rules that France should not apply lower rate to lawyers paid for by the State	Jul 10 4.4.6
ECJ (Case C-539/08): <i>Staatssecretaris van Financiën v X and fiscale eenheid Facet BV/Facet Trading BV</i>	Traders were not entitled to deduct acquisition tax because goods never came to the country whose VRN they used to obtain exempt despatches	Jul 10 4.3.1
ECJ (Case C-58/09): <i>Leo-Libera GmbH v Finanzamt Buchholz in der Nordheide</i>	German rules on gambling did not breach EU law on distortion of competition: restrictions on scope of exemption were permitted	Jul 10 2.3.2
ECJ (Case C-79/09): <i>Commission v Netherlands</i>	Netherlands rules on exemption for sharing of staff in socio-cultural etc. sector were acceptable	Jul 10 2.3.6

ECJ (Case C-86/09): <i>Future Health Technologies Ltd v HMRC</i>	Storage of stem cells was not sufficiently certain to result in healthcare to be exempt	Jul 10 2.3.5
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 (Case C-94/09): <i>Commission v France</i>	ECJ allows French treatment of different elements of undertakers' services as eligible for different rates	Jul 10 4.4.6
ECJ (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>	ECJ decides Netherlands rules restricting input tax on staff expenditure were acceptable and did not breach transitional rules on blocking orders	Jul 10 4.4.3
ECJ (Opinion) (Case C-49/09): <i>Commission v Poland</i>	A-G believes Poland could benefit from transitional rule allowing lower rates on children's clothing	Jul 10 4.4.5
ECJ (Opinion) (Case C-97/09): <i>Ingrid Schmelz v Finanzamt Waldviertel</i>	Opinion holds that Austria could not deny benefit of small business exception to foreign residents, but might restrict it to people only trading in Austria	Jul 10 4.4.13
ECJ (Reference) (Case C-106/10): <i>Lidl & Companhia v Fazenda Pública</i>	Question referred about inclusion of vehicle taxes in taxable amount on sale of car	Jul 10 4.4.8
ECJ (Reference) (Case C-107/10): <i>Enel Maritsa Iztok 3 v Director of the Office 'Appeals and the Administration of Enforcement' at the Central Administration of the National Revenue Agency</i>	Questions referred about Bulgarian rules allowing state extra time to make repayment while investigation carried on	Jul 10 4.4.11
ECJ (Reference) (Case C-114/10): <i>Belpolis Benelux SA v Belgische Staat; IP/10/661</i>	Question referred on scope of Belgian rules allowing lower rate on construction services	Jul 10 4.4.10
ECJ (Reference) (Case C-116/10): <i>Etat du Grand-Duché de Luxembourg v Feltgen (Administrator in bankruptcy of Bacino Charter Company S.A.), Bacino Charter Company S.A.</i>	Question referred about services relating to leisure craft for "use on the high seas"	Jul 10 4.4.7
ECJ (Reference) (Case C-180/10): <i>Jaroslav Slaby v Minister Finansów</i>	Reference in case about farmer who sold land for development when it was no longer in agricultural use	Jul 10 2.1.2
ECJ (Reference) (Case C-181/10): <i>Emilian Kuc and Halina Jeziorska-Kuc v Dyrektor Izby Skarbowej w Warszawie</i>	Reference in case about sale of land for development by flat rate farmer	Jul 10 2.1.3

ECJ (Reference) (Case C-31/10): <i>Minerva Kulturreisen GmbH v Finanzamt Freital</i>	Germany refers questions about the scope of TOMS in relation to second-hand sale of opera tickets	Jul 10 4.4.9
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

7132/2/10 REV 2	Council agrees approach to further simplification of invoicing rules	Apr 10 6.6.5
COM(2010) 331	Minimum standard rate to remain 15% until 2015	Jul 10 4.4.2
Council Press Release 6945/10	Council directive allows states to impose reverse charge on emissions trading up to 30 June 2015	Apr 10 4.4.1
Council Press Release 7403/10	Council draft directive to improve mutual assistance on recovery of VAT	Apr 10 4.4.3
ec.europa.eu/taxation_customs/comm_on/infringements/infringement_cases/index_en.htm	Commission takes infringement proceedings against 8 member states on group registration rules	Jul 10 6.1.2
EU Council 10730/10 Presse 166	Council statement about measures to combat VAT fraud	Jul 10 4.4.1
http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-81-09-553	Comparative rates of VAT across the EU	Jul 10 4.4.2
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
http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:072:0001:0002:EN:PDF	Directive allows member states to impose reverse charge mechanism on emissions trading	Jul 10 4.4.4
IP/09/1495	Two more references involving France: super-reduced rate on theatres and limitations on tobacco bought elsewhere in EU	Jul 10 4.4.6
IP/10/296	Infringement proceedings against Portugal in relation to flat rate scheme for farmers	Apr 10 4.4.9
IP/10/296	Infringement proceedings against Hungary in respect of refund of tax credits	Apr 10 4.4.9
IP/10/296	Request to France to change exemption for supplies relating to ships	Apr 10 4.4.9
IP/10/297	Infringement proceedings against Greece for not making VAT repayments	Apr 10 4.4.9
IP/10/513	Commission refers France in respect of rules on fiscal representatives	Jul 10 4.4.6
IP/10/90	Commission requests Denmark to change law on exemption for charities	Apr 10 4.4.9
No reference	Council agree on general approach to simplification of VAT invoicing	Apr 10 4.4.2
www.eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:010:0014:0018:EN:PDF	EU law changes to place of supply of gas and electricity provided through networks	Apr 10 4.3.3

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
Court of Appeal: <i>Insurancewide.com Services Ltd and another v HMRC</i>	Price comparison websites provided exempt insurance intermediary services	Jul 10 2.3.1
Court of Appeal: <i>Mobilx Ltd (in Administration) and others v HMRC</i>	Court of Appeal confirms Tribunal decisions in three cases on carousels	Jul 10 5.8.1
Court of Appeal: <i>R v Hamidi and another</i>	Sentences of MTIC fraudsters confirmed on appeal	Apr 10 6.9.6

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>Goldfarb v Higgins and others</i>	Liquidator successfully sues directors in MTIC case	Jul 10 5.8.1
High Court: <i>HMRC v The Atrium Club Ltd</i>	Sports club scheme was an abuse of rights even though it was technically flawed – HMRC could assess the company which benefited from the scheme	Jul 10 2.12.2
High Court: <i>Infinity Distribution Ltd v HMRC</i>	HMRC were entitled to offset amount awarded to trader against other amounts demanded by HMRC even if under appeal	Jul 10 5.8.1
High Court: <i>Littlewoods Retail Ltd v HMRC</i>	High Court decides to refer questions to ECJ about entitlement to compound interest on VAT repayments	Jul 10 6.4.1
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
High Court: <i>UK Communications Ltd v Nahim and another</i>	Liquidator successfully sues directors in MTIC case	Jul 10 5.8.1
Upper Tribunal: <i>ATEC Associates Ltd v HMRC</i>	Company was allowed to restore appeal after accountants had let it lapse	Jul 10 6.8.8
Upper Tribunal: <i>Grimsby College Enterprises Ltd v HMRC</i>	University’s subsidiary made exempt supplies of a building to it, not taxable supplies of teaching facilities	Jul 10 3.3.1
Upper Tribunal: <i>Mithras Wine Bars Ltd v HMRC</i>	Case referred back to the First Tier Tribunal to reconsider a dispute about best judgement assessments	Jul 10 6.7.2

9 Case law: VAT Tribunal/First Tier Tribunal

First Tier Tribunal (TC00286): <i>Activ8 Alarms Ltd</i>	Forged purchase invoice was held to be responsibility of the director of the company	Apr 10 5.8.6
First Tier Tribunal (TC00286): <i>Inayat Gulam Hussein</i>	Tribunal was satisfied that several purchase invoices were forged by the trader	Apr 10 5.8.6
First Tier Tribunal (TC00287): <i>SF Nike</i>	DIY claimant could not recover difference from HMRC where builder had charged 17.5% instead of 5%	Apr 10 3.4.1
First Tier Tribunal (TC00289): <i>Deliverance Ltd</i>	Home delivery food was “heated to enable consumption above ambient temperature”	Apr 10 2.4.2
First Tier Tribunal (TC00290): <i>Surestone Ltd</i>	HMRC were entitled to apply for costs under the transitional rules	Apr 10 6.8.7
First Tier Tribunal (TC00297): <i>Jane Wallace Brown</i>	Trader had continued former incorporated business as sole trader: TOGC continued liability to VAT	Apr 10 6.2.2
First Tier Tribunal (TC00298): <i>Powa (Jersey) Ltd</i>	Artificiality of transactions suggested that directors had the means of knowing about MTIC fraud	Apr 10 5.8.2
First Tier Tribunal (TC00299): <i>Oceanteam Power & Umbilical ASA</i>	June 2007 invoice claimed under 13 th Directive in January 2008 was out of time	Apr 10 4.5.3
First Tier Tribunal (TC00301): <i>Rank Group plc</i>	Tribunal rejects “due diligence” defence in appeal about exemption for gaming machines	Apr 10 2.3.1
First Tier Tribunal (TC00302): <i>Obhloise Benjamin Ogedegbe</i>	Application to appeal out of time refused	Apr 10 6.8.9
First Tier Tribunal (TC00303): <i>The Institute of Information Security Professionals</i>	Subscriptions were exempt because body promoted professional expertise, even if not a profession	Apr 10 2.3.9
First Tier Tribunal (TC00307): <i>Lancers Restaurant Ltd</i>	HMRC extrapolation was flawed but assessment was still to best judgement: assessment reduced	Apr 10 6.7.2
First Tier Tribunal (TC00310): <i>MBC Trading Ltd and another</i>	Trader held to have actually been involved in MTIC fraud	Apr 10 5.8.2
First Tier Tribunal (TC00311): <i>Ghulam Hassan</i>	Individual who bought goods in UK and shipped them to Abu Dhabi was not entitled to any VAT relief	Apr 10 4.3.1
First Tier Tribunal (TC00316): <i>A Cargill and K McWilliams t/a The Pende Café</i>	Café taking over premises from restaurant was not liable to register on a TOGC: officer had misunderstood the case law	Apr 10 6.2.1

First Tier Tribunal (TC00318): <i>Stephen John Stanley</i>	Trader who sold theatre tickets and coach transport should have operated TOMS	Apr 10 2.9.1
First Tier Tribunal (TC00320): <i>Subway</i>	Dispute about procedure for hearing appeal of one franchisee as lead appeal for many appellants	Apr 10 6.8.2
First Tier Tribunal (TC00322): <i>J Podolsky</i>	Building had been used as a garage before conversion so was not “non-residential”	Apr 10 3.4.2
First Tier Tribunal (TC00323): <i>Marcus Webb Golf Professional</i>	Identical activities could be regarded as exempt and taxable education if the VAT Directive required it	Apr 10 2.3.4
First Tier Tribunal (TC00324): <i>Ultrapolymers Ltd</i>	Company had made exempt supplies of land before opting, but qualified for automatic permission to opt	Apr 10 3.2.1
First Tier Tribunal (TC00327): <i>J & M Gillan (t/a Gracehill Golf Course)</i>	Fee paid by members’ golf club was not for “licence to occupy land”	Apr 10 3.1.1
First Tier Tribunal (TC00329): <i>SA Clark t/a Maxim</i>	Appeal against notice to deposit security refused	Apr 10 6.9.5
First Tier Tribunal (TC00331): <i>WE Lafferty (t/a Bell Transport)</i>	Car transporter recharged fuel costs as principal, not as disbursements	Apr 10 2.2.1
First Tier Tribunal (TC00332): <i>Supercook UK LLP & Dr. Oetker UK Ltd</i>	Kits for making chocolate lollies were zero-rated as compound supply of food	Apr 10 2.4.1
First Tier Tribunal (TC00335): <i>Energys Holdings UK Ltd</i>	Tribunal holds that £130,000 default surcharge was “disproportionate” for one day’s delay and could not be enforced	Apr 10 6.8.3
First Tier Tribunal (TC00336): <i>Archibald & Co Ltd</i>	Firm could not backdate a revision of the rate it used under the flat rate scheme	Apr 10 6.3.5
First Tier Tribunal (TC00340): <i>Stephen Allen</i>	Individual was liable as a partner for VAT due from deceased fellow-trader	Apr 10 6.2.5
First Tier Tribunal (TC00344): <i>Wrag Barn Golf and Country Club</i>	Option notified by two members of partnership bound all four partners after change of composition of firm	Apr 10 3.2.2
First Tier Tribunal (TC00347): <i>HJ Banks & Co Ltd</i>	Standard method override applied to company, and adjustment was “significant”	Apr 10 5.3.2
First Tier Tribunal (TC00350): <i>Wessex Continental Travel Company Ltd</i>	Trader’s misunderstanding about measurement of turnover did not permit retrospective deregistration for VAT	Apr 10 6.2.4

First Tier Tribunal (TC00352): <i>Hurstbourne Properties Ltd</i>	Trader was not entitled to input tax on building services purchased from trader who was not registered and who could not be traced	Apr 10 5.8.5
First Tier Tribunal (TC00354): <i>B Reynolds</i>	Trader who was worse off using flat rate scheme could not retrospectively withdraw from it	Apr 10 6.3.5
First Tier Tribunal (TC00357): <i>BAA Ltd</i>	Representative member of VAT group was entitled to claim input tax incurred by company that had successfully bid to buy it	Apr 10 5.1.1
First Tier Tribunal (TC00358): <i>Olympia Technology Ltd</i>	In case remitted by High Court, Tribunal allows input tax on some MTIC invoices but denies it on others	Apr 10 5.8.2
First Tier Tribunal (TC00359): <i>Next Generation International Ltd</i>	Directors “ought to have known” about MTIC fraud – conduct amounted to negligence	Apr 10 5.8.2
First Tier Tribunal (TC00359): <i>VIP (Scotland) Ltd</i>	Director had shown “reckless disregard” in relation to MTIC fraud	Apr 10 5.8.2
First Tier Tribunal (TC00360): <i>Quality Import Export Ltd</i>	Director held to have actually known that transactions were associated with MTIC fraud	Apr 10 5.8.2
First Tier Tribunal (TC00362): <i>Mrs IS Jennings</i>	Individual was allowed DIY claim on materials even though resulting building was subject to planning constraints	Apr 10 3.4.3
First Tier Tribunal (TC00365): <i>Corriform Ltd</i>	Penalty for failure to submit sales lists confirmed	Apr 10 6.8.6
First Tier Tribunal (TC00372): <i>E&M Pankhurst t/a Mays Terracotta</i>	Trader’s misunderstanding of rules could not be reasonable excuse for default surcharge	Apr 10 6.8.4
First Tier Tribunal (TC00374): <i>Stirling Investments</i>	Tribunal accepted that credit note reflected a proper adjustment to the VAT consequences of a payment between connected businesses	Apr 10 2.1.1
First Tier Tribunal (TC00376): <i>DL Skinner</i>	Trader had no good reason why he should be allowed retrospective entry to flat rate scheme	Apr 10 6.3.5
First Tier Tribunal (TC00377): <i>PCCI Ltd</i>	Experienced businessman “ought to have known” about MTIC fraud, even if he was innocent of actually knowing	Apr 10 5.8.2
First Tier Tribunal (TC00378): <i>Space 2 Build Ltd</i>	Builder had supplied services subject to VAT, not made a contribution to a partnership outside the scope	Apr 10 6.2.3

First Tier Tribunal (TC00382): <i>Megantic Services Ltd</i>	HMRC were allowed to introduce late evidence as appellants' case would not be prejudiced unfairly	Apr 10 6.8.8
First Tier Tribunal (TC00385): <i>Mercieca Ltd</i>	Appeal against notice to deposit security refused	Apr 10 6.9.5
First Tier Tribunal (TC00386): <i>Christopher John Sims</i>	Effect of backdated entry to flat rate scheme was still subject to 3-year cap on repayment arising	Apr 10 6.3.5
First Tier Tribunal (TC00387): <i>RDF Management Services Ltd</i>	Company was "associated with" another person and so not eligible to use flat rate scheme	Apr 10 6.3.4
First Tier Tribunal (TC00388): <i>Hipisol Ltd</i>	Incomplete advice from NAS gave trader a reasonable excuse for default surcharge	Apr 10 6.8.5
First Tier Tribunal (TC00402): <i>I-4-ALL Ltd</i>	No evidence that there was a business which could justify claims for input tax	Apr 10 5.1.2
First Tier Tribunal (TC00404): <i>Barnsley Metal Company Ltd</i>	Scrap metal dealer was not entitled to input tax on invoices which had not been issued by the company with the VRN shown on them	Apr 10 5.8.5
First Tier Tribunal (TC00406): <i>Mr Grenville Duncan</i>	Dealer was wrong to bring no value into account for traded in vehicles	Apr 10 2.10.1
First Tier Tribunal (TC00407): <i>Brenchley Civil Engineering Ltd</i>	Appeal against notice to deposit security refused	Apr 10 6.9.5
First Tier Tribunal (TC00410): <i>Brayfal Ltd</i>	Tribunal decides by majority that trader did not have the means of knowing that transactions were tainted by fraud	Apr 10 5.8.2
First Tier Tribunal (TC00411): <i>H&I Toiletries Ltd</i>	Shortage of funds arose from normal hazards of trade: no excuse	Apr 10 6.8.5
First Tier Tribunal (TC00412): <i>Future Components Ltd</i>	Start and end of "enquiry" for repayment supplement considered	Apr 10 6.4.4
First Tier Tribunal (TC00413): <i>Ian Robertson</i>	DIY claimant could not recover difference from HMRC where builder had charged 17.5% instead of 5%	Apr 10 3.4.1
First Tier Tribunal (TC00417): <i>Major Micros Ltd (in liquidation)</i>	HMRC enquiries were "reasonable" and stopped the repayment supplement "clock"	Apr 10 6.4.4
First Tier Tribunal (TC00418): <i>NVM Private Equity Ltd</i>	Application to appeal out of time refused	Apr 10 6.8.9

First Tier Tribunal (TC00422): <i>Ian Dear</i>	“Inflated assessment regime” considered: no repayment when actual return filed four years late to replace central assessment	Apr 10 6.7.1
First Tier Tribunal (TC00424): <i>St John’s College, Oxford</i>	HMRC were entitled to refuse a partial exemption special method; fellows’ dining room was not only used to make taxable supplies	Jul 10 5.3.1
First Tier Tribunal (TC00427): <i>Wolverhampton Jeep Ltd</i>	Cars with mixed use as demonstrators and courtesy cars were not eligible for input tax in early 1990s	Apr 10 5.4.2
First Tier Tribunal (TC00429): <i>Cheltenham College Enterprises Ltd</i>	Tribunal considers meaning of “substantial reconstruction” of protected building	Apr 10 3.3.2
First Tier Tribunal (TC00430): <i>Starglaze Windows & Conservatories Ltd</i>	Company followed wrong procedure for correcting error when VAT had been charged on a “non-supply”	Apr 10 6.6.1
First Tier Tribunal (TC00431): <i>Secret Hotels2 Ltd (formerly Med Hotels Ltd)</i>	Company was liable for VAT as purchasing hotel accommodation and selling on as principal, not agent	Apr 10 2.9.2
First Tier Tribunal (TC00434): <i>Health Response UK</i>	Business providing health-related service to businesses was not exempt because its main service was not provided by medical practitioners	Jul 10 2.3.4
First Tier Tribunal (TC00435): <i>West Country Service Ltd</i>	Vending machines sold food for consumption on the premises, so not zero-rated	Jul 10 2.4.1
First Tier Tribunal (TC00436): <i>Megantic Services Ltd</i>	HMRC were carrying out reasonable enquiries so the trader was not entitled to repayment supplement	Jul 10 6.4.4
First Tier Tribunal (TC00437): <i>Quex Park Estates Ltd</i>	30% of VAT on works to farmhouse was allowable as relating to the business	Jul 10 5.6.3
First Tier Tribunal (TC00440): <i>Blada Ltd</i>	Director of company was well-informed about MTIC fraud, so he “had the means of knowing”	Jul 10 5.8.1
First Tier Tribunal (TC00442): <i>D A Gardner t/a Gardner’s Transport Co</i>	Appeal in respect of 1978 period was rejected because it could not possibly be successful	Jul 10 6.8.7
First Tier Tribunal (TC00443): <i>Areva T&D Protection et Controle; Canal; Gilhead Sciences Inc; Lockton Insurance Agency Inc</i>	HMRC’s rejection of 8th and 13th claims which were materially incomplete at the deadline date was justified	Jul 10 4.5.2

First Tier Tribunal (TC00444): <i>Premier Joint Ventures Ltd</i>	Evidence suggested that goods were not as described on the invoices, so input tax was denied	Jul 10 5.8.1
First Tier Tribunal (TC00448): <i>Moto Self Drive (UK) LLP</i>	Cars belonged to partners rather than to LLP	Jul 10 5.2.1
First Tier Tribunal (TC00450): <i>McGee Associates</i>	Replacement of centrally issued 2001 assessments with proper returns in 2008 was too late to recover overpayment of VAT	Jul 10 6.4.5
First Tier Tribunal (TC00455): <i>Pet Street Ltd</i>	Social networking site could not recover pre-registration VAT on software costs	Jul 10 6.2.1
First Tier Tribunal (TC00458): <i>Peter Zacharias t/a Petros Hair and Beauty</i>	HMRC were entitled to issue notice of compulsory registration to hairdressing salon	Jul 10 6.2.2
First Tier Tribunal (TC00460): <i>PIC Build Construction Ltd</i>	No reasonable excuse for defaults	Jul 10 6.8.1
First Tier Tribunal (TC00464): <i>F I Promotions Ltd</i>	Evidence suggested that goods were not as described on the invoices, so input tax was denied	Jul 10 5.8.1
First Tier Tribunal (TC00465): <i>Capital Air Services Ltd</i>	Argument about categorisation of appeal under new First Tier Tribunals rules	Jul 10 6.8.5
First Tier Tribunal (TC00467): <i>University of Essex</i>	No CGS adjustment was due when a subsidiary joined a VAT group: there had been no change in its activities	Jul 10 6.1.1
First Tier Tribunal (TC00468): <i>Mexcom Ltd</i>	Trader was liable for acquisition tax through use of UK VRN, and had no evidence of taxable use after the goods went to Spain	Jul 10 4.3.1
First Tier Tribunal (TC00471): <i>M F Mahmood t/a Mahmood Mobile Service</i>	Tribunal could not conclude that trader really bought many individual mobile phones without more evidence	Jul 10 5.8.2
First Tier Tribunal (TC00472): <i>Integral Resources (UK) Ltd</i>	HMRC entitled to deny zero-rating on despatches to missing traders	Jul 10 5.8.1
First Tier Tribunal (TC00480): <i>Best Images Ltd</i>	Supply of wedding venue was more than a mere licence to occupy	Jul 10 3.1.1
First Tier Tribunal (TC00480): <i>Grenane Properties Ltd</i>	Notification of an option to tax was a mistake, and the company had not actually made an option	Jul 10 3.2.1
First Tier Tribunal (TC00481): <i>British Dental Association</i>	Free membership to students did not lead to any disallowance of VAT on expenses	Jul 10 5.6.1

First Tier Tribunal (TC00482): <i>LHA-ASRA Group Ltd</i>	Transfer of housing stock from council to housing association did not involve a barter transaction	Jul 10 5.6.2
First Tier Tribunal (TC00486): <i>Buy As You View Ltd</i>	Minor operations would be ignored in deciding whether the sale of repossessed goods could be outside the scope of VAT	Jul 10 2.12.3
First Tier Tribunal (TC00487): <i>Paul Newey t/a Ocean Finance</i>	Scheme involving transfer of business to Jersey company was effective in taking supply of advertising services outside scope of UK VAT	Jul 10 4.2.1
First Tier Tribunal (TC00488): <i>GGN Builders Ltd</i>	Works to listed building were repairs and maintenance, not improvements	Jul 10 3.3.3
First Tier Tribunal (TC00493): <i>Lyle Taggart & Anne Taggart t/a The Fullerton Arms</i>	Repayment claim refused for lack of evidence that the business had incurred input tax	Jul 10 6.4.2
First Tier Tribunal (TC00495): <i>SRI International</i>	13th Directive claim refused because no evidence that claimant was in business	Jul 10 4.5.1
First Tier Tribunal (TC00496): <i>Bashar Sandouk t/a Didi's Pizza</i>	Best judgement assessment upheld	Jul 10 6.7.1
First Tier Tribunal (TC00497): <i>Denbrae Ltd</i>	Legal expenses in lawsuit against former directors were not connected with any intended business	Jul 10 5.1.1
First Tier Tribunal (TC00500): <i>Shaun Batchelor Electrical Contractors Ltd</i>	No reasonable excuse where the traders went on holiday at the time the VAT return was due	Jul 10 6.8.1
First Tier Tribunal (TC00502): <i>Bellflower Racing Ltd</i>	HMRC decision to issue notice requiring security was reasonable	Jul 10 6.9.7
First Tier Tribunal (TC00504): <i>GMAC UK plc</i>	Claim for bad debt relief before 1997 in respect of excessive UK conditions was in principle valid	Jul 10 5.7.1
First Tier Tribunal (TC00505): <i>Sumitomo Mitsui Banking Corporation Europe Ltd</i>	Small amount of costs awarded to unsuccessful appellant because of last-minute change of HMRC's argument	Jul 10 6.8.3
First Tier Tribunal (TC00508): <i>P Johnson</i>	Fleming claim reduced because the estimate of taxable turnover was inconsistent with an earlier claim made for the same reason	Jul 10 6.4.3
First Tier Tribunal (TC00510): <i>Peter Vass</i>	Deregistration application had not been received by HMRC	Jul 10 6.2.3
First Tier Tribunal (TC00512): <i>Pinnacle Office Equipment Ltd</i>	Incompetence of new employee was not a reasonable excuse for delay or error	Jul 10 6.8.2

First Tier Tribunal (TC00521): <i>RP Griffin and DM Griffin</i>	Reasonable excuse for earlier period reduced the applicable surcharge in current period	Jul 10 6.8.1
First Tier Tribunal (TC00523): <i>Reed Employment plc</i>	Argument about procedures for changing statement of case	Jul 10 6.8.4
First Tier Tribunal (TC00525): <i>CGI Group (Europe) plc</i>	Trader allowed to introduce a new ground of appeal	Jul 10 6.8.9
First Tier Tribunal (TC00528): <i>Parker Car Services</i>	Taxi firm did not make a separate supply of administration services to drivers in respect of account fares	Jul 10 2.9.3
First Tier Tribunal (TC00529): <i>S D Solutions Ltd</i>	Trader was not allowed to join flat rate scheme retrospectively	Jul 10 6.3.7
First Tier Tribunal (TC00535): <i>M O'Donnell</i>	DIY claim could not cover supplies that should have been zero-rated	Jul 10 3.4.2
First Tier Tribunal (TC00536): <i>Glamorgan Prestige Developments Ltd</i>	Barn conversion company incurred pre-registration VAT on services, not on goods	Jul 10 5.8.3
First Tier Tribunal (TC00537): <i>ERF Ltd</i>	Unravelling major fraud carried out by employee which led to huge VAT errors	Jul 10 6.8.6
First Tier Tribunal (TC00539): <i>Sam Bond and Sarah Baxter</i>	DIY claim was refused because developer had breached planning consents in respect of whole building, even though claimant had not	Jul 10 3.4.2
First Tier Tribunal (TC00540): <i>Roma II Ltd</i>	Circumstances of trade were uncommercial: trader had means of knowing of connection to fraud	Jul 10 5.8.1
First Tier Tribunal (TC00541): <i>Gateshead Talmudical College</i>	CGS adjustments required where lease-and-leaseback scheme was not operated after the first two years	Jul 10 5.3.2

10 Other material

<i>Accountancy (April 2010)</i>	Comment on X Holding BV case	Apr 10 4.4.6
<i>Accountancy (April 2010).</i>	Comment on BAA Ltd case	Apr 10 5.1.1
<i>Tax Adviser (February 2010)</i>	Article about Tax Health Plan	Apr 10 6.9.8
<i>Tax Adviser February 2010</i>	Review of VAT package	Apr 10 4.2.8
<i>Tax Adviser March 2010</i>	Review of VAT package	Apr 10 4.2.8
<i>Tax Adviser March 2010</i>	Review of HMRC's current approach to carousel fraud	Apr 10 5.8.3
<i>Tax Adviser, April 2010</i>	Article about the VAT package	Jul 10 4.2.5
<i>Tax Adviser, June 2010</i>	Article about new ways HMRC contact taxpayers	Jul 10 6.9.5

<i>Tax Adviser, May 2010</i>	Article about 1 January 2010 TOMS changes	Jul 10 2.9.2
<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>Taxation (21 January 2010)</i>	Article about Tax Health Plan	Apr 10 6.9.8
<i>Taxation, 4 February 2010</i>	Article about online filing from 1 April 2010	Apr 10 6.3.3
<i>Taxation (11 February 2010)</i>	Article about Tax Health Plan	Apr 10 6.9.8
<i>Taxation, 11 February 2010</i>	Warning about problems in using new 8 th Directive refund system	Apr 10 4.5.2
<i>Taxation, 18 February 2010</i>	Reader's query about possibility of reclaiming VAT in relation to care home supplies	Apr 10 6.4.3
<i>Taxation, 25 February 2010</i>	Article about importance of getting the effective date of registration right	Apr 10 6.2.7
<i>Taxation, 4 March 2010</i>	Reverse charge and FRS considered	Apr 10 6.3.7
<i>Taxation, 4 March 2010</i>	Article about progress of appeal on charging of FRS VAT on interest	Apr 10 6.3.7
<i>Taxation (11 March 2010)</i>	Article about Tax Health Plan	Apr 10 6.9.8
<i>Taxation, 11 March 2010</i>	Reader's query about penalties for incorrect correction of VAT account	Apr 10 6.6.3
<i>Taxation, 29 April 2010</i>	Article about flat rate scheme and reverse charges	Jul 10 6.3.8
<i>Taxation, 29 April 2010</i>	Article about annual VAT review	Jul 10 6.9.5
<i>Taxation, 3 June 2010</i>	Article about flat rate scheme and associated businesses	Jul 10 6.3.8
<i>Taxation 3 June 2010</i>	Reader's query about supplies of staff between connected care home companies	Jul 10 2.3.7
<i>Taxation 10 June 2010</i>	Reader's query about routing services through an offshore company	Jul 10 4.2.3
<i>Taxation 17 June 2010</i>	Reader's query about consequences of seasonal trade for registration liability	Jul 10 6.2.4
<i>Taxation, 17 June 2010</i>	Article about error corrections	Jul 10 6.6.1
<i>Taxation 24 June 2010</i>	Reader's query about VAT treatment of professional fees in relation to investment transactions	Jul 10 5.1.2
<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>TAXline, May 2010</i>	7-day extension now applies to repayment and nil returns filed electronically	Jul 10 6.3.4
<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

11. Lectures

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Postal Services	2.3.3	Jul 10
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5.1 Economic activity

Economic Activity	5.1.1	Apr 10
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5.3 Partial exemption

Partial Exemption De Minimis Rules	5.3.1	Apr 10
Standard Method Override	5.3.2	Apr 10
Partial Exemption	5.3.1 – 5.3.3	Jul 10

5.4 Cars

Cars	5.4.1 – 5.4.2	Apr 10
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5.6 Non-business use of supplies

Non-Business Use: Lennartz	5.6.1	Apr 10
Non-Business Use	5.6.1 – 5.6.4	Jul 10

5.7 Bad debt relief

Bad Debt Relief	5.7.1	Jul 10
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5.8 Other input tax problems

Carousels and Other Frauds	5.8.1 – 5.8.6	Apr 10
Carousels	5.8.1 – 5.8.2	Jul 10
Pre-Registration VAT	5.8.3, 6.2.1	Jul 10
Fuel Advisory Rates	5.8.4	Jul 10

6.1 Group registration

Grouping: CGS and the Commission	6.1.1 – 6.1.2	Jul 10
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6.2 Other registration issues

TOGCs and Registrations	6.2.1 – 6.2.3	Apr 10
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6.3 Returns and payments

Cheque Payments	6.3.1	Apr 10
Flat Rate Scheme	6.3.4 – 6.3.7	Apr 10
Payments and Returns	6.3.1 – 6.3.5	Jul 10
Flat Rate Developments	6.3.6 – 6.3.8	Jul 10

.4 Repayment claims

Fleming Guidance	6.4.2	Apr 10
Compound Interest	6.4.1	Apr 10
Repayment Supplement	6.4.4	Apr 10
Compound Interest	6.4.1	Jul 10
Repayment Claims	6.4.2 – 6.4.6	Jul 10

6.6 Records

Correction of Errors	6.6.1	Apr 10
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6.8 Penalties and appeals

Penalties	6.8.3 – 6.8.6	Apr 10
New Penalty for Failure to Notify	6.8.10	Jul 10