

# **VAT UPDATE 2016/17**

## **INDEX**

**Covering quarterly updates  
April, July and October 2016 and  
January 2017**

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# VAT Update January 2017 Index

## INTRODUCTION

This index arranges the material in the update according to type of source (CJEU 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>CC/FS7a</i>	New version of Factsheet on penalties for inaccuracies in returns and documents	Oct 16 6.9.10
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<i>Customs Information Paper 62/2016</i>	Correct procedure for claiming import VAT on entries to inward processing	Jan 17 4.3.8
<i>Customs Information Paper on Union</i>	Notice <i>Customs special procedures</i>	Jul 16 4.3.8

<i>Customs Code 31 May 2016</i>	<i>for the Union Customs Code issued</i>	
<i>HMRC release 15 June 2016</i>	Updated guidance notes on Community Amateur Sports Clubs	Jul 16 2.11.1
<i>HMRC Toolkit: VAT Input Tax (2016)</i>	Updated “input tax toolkit”	Oct 16 5.8.4
<i>HMRC Toolkit: VAT Output Tax (2016)</i>	Updated “output tax toolkit”	Oct 16 2.12.4
<i>HMRC Toolkit: VAT Partial Exemption (2016)</i>	Updated “partial exemption toolkit”	Oct 16 5.3.3
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<i>Notice 700</i>	Updated General VAT Guide	Jan 17 6.9.1
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<i>Notice 725</i>	Updated Notice <i>The single market</i>	Jan 17 4.3.6
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<i>Revenue &amp; Customs Brief 01/2016</i>	Explanation of new reverse charge on electronic communications	Apr 16 2.12.3
<i>Revenue &amp; Customs Brief 03/2016</i>	HMRC announce review of grouping rules	Apr 16 6.1.1
<i>Revenue &amp; Customs Brief 04/2016</i>	Relaxation of rules on MOSS for micro traders	Apr 16 4.1.1
<i>Revenue &amp; Customs Brief 07/2016</i>	HMRC comment on requests to not collect VAT not collected from customers by unregistered traders – will not be routinely considered	Apr 16 6.2.2
<i>Revenue &amp; Customs Brief 9/2016</i>	Brief explains demonstration of compliance with planning consent when permitted development rights relied on	Jul 16 3.3.6
<i>Revenue &amp; Customs Brief 10/2016</i>	HMRC issue new Brief on unjust enrichment in golf club claims following <i>Berkshire</i> case	Jul 16 6.4.4
<i>Revenue &amp; Customs Brief 11/2016</i>	HMRC change policy on application of TOGC rules where businesses move in or out of VAT groups	Jul 16 2.12.2
<i>Revenue &amp; Customs Brief 12/2016</i>	Updated guidance on Senior Accounting Officer rules	Jul 16 6.9.6
<i>Revenue &amp; Customs Brief 13/2016</i>	New policy on dwellings formed from more than one building	Oct 16 3.3.5

<i>Revenue &amp; Customs Brief 14/2016</i>	Transitional period on pension fund management costs extended to 31 December 2017	Oct 16 5.6.1
<i>Revenue &amp; Customs Brief 15/2016</i>	Brief to explain new rules on indemnity repairs	Oct 16 4.2.2
<i>Revenue &amp; Customs Brief 17/2015</i>	Updated Brief on pension fund management costs	Oct 16 5.6.1
<i>Revenue &amp; Customs Brief 16/2016</i>	HMRC clarify policy on pre-registration VAT on fixed assets	Jan 17 5.8.6
<i>Revenue &amp; Customs Brief 17/2016</i>	Clarification of policy on zero rating of “adult colouring books”	Jan 17 2.4.5
<i>TIIN 5 December 2016</i>	TIIN on penalty for participating in VAT fraud	Jan 17 6.8.5
<i>TIIN 5 December 2016</i>	TIIN on the Fulfilment house due diligence scheme	Jan 17 6.9.7
<i>TIIN: VAT relief on adapted motor vehicles for disabled wheelchair users</i>	Details of impact of proposed changes to restrict abuse of zero rating	Jan 17 2.4.4
<i>VAT Information Sheet 1/2015</i>	HMRC revise guidance on procedures for golf club claims following <i>Berkshire</i> case	Jul 16 6.4.4
<i>VAT Information Sheet 1/2016</i>	Table of exchange rates for use by those registered under MOSS	Apr 16 4.1.2
<i>VAT Information Sheet 2/2016</i>	Exchange rates to be used for MOSS in quarter to March 2016	Jul 16 4.1.2
<i>VAT Information Sheet 3/2016</i>	Standard VAT rate for Greece rose from 23% to 24% on 1 June 2016	Jul 16 4.1.3
<i>VAT Information Sheet 5/2016</i>	Exchange rates for traders registered under MOSS	Jan 17 4.1.1
<a href="http://www.gov.uk/government/collections/customs-information-papers--2">www.gov.uk/government/collections/customs-information-papers--2</a>	HMRC explain significant changes to customs procedure codes from 1 May 2016	Apr 16 4.3.6
<a href="http://www.gov.uk/government/consultations/fulfilment-house-due-diligence-scheme">www.gov.uk/government/consultations/fulfilment-house-due-diligence-scheme</a>	Consultation on fit and proper standards for fulfilment houses for online marketplace sales	Apr 16 6.9.4
<a href="http://www.gov.uk/government/consultations/strengthening-the-tax-avoidance-disclosure-regimes-for-indirect-taxes-and-inheritance-tax">www.gov.uk/government/consultations/strengthening-the-tax-avoidance-disclosure-regimes-for-indirect-taxes-and-inheritance-tax</a>	Proposals to change VAT avoidance scheme disclosure rules	Jul 16 6.9.5
<a href="http://www.gov.uk/government/news/pm-companies-to-be-liable-for-employees-who-facilitate-tax-cheating">www.gov.uk/government/news/pm-companies-to-be-liable-for-employees-who-facilitate-tax-cheating</a> ; <a href="http://tinyurl.com/h5vflj7">http://tinyurl.com/h5vflj7</a>	Proposed criminal offence for companies failing to stop staff facilitating tax evasion	Jul 16 6.9.4
<a href="http://www.gov.uk/government/publications/customs-information-paper-62-2016-reclaim-of-import-vat-regarding-">www.gov.uk/government/publications/customs-information-paper-62-2016-reclaim-of-import-vat-regarding-</a>	Correct procedure for claiming import VAT on entries to inward processing	Jan 17 4.3.8

<i>entries-made-to-authorisation-by-declaration-simplified-inward-processing</i>		
<i>www.gov.uk/government/publications/draft-legislation-vat-use-and-enjoyment-provisions-for-insurance-repair-services</i>	Consultation on changing place of supply of indemnity repairs	Apr 16 4.2.1
<i>www.gov.uk/government/publications/finance-bill-2016-committee-of-the-whole-house</i>	Delays to Finance Bill 2016	Jul 16 6.9.2
<i>www.gov.uk/government/publications/hmrc-records-management-and-retention-and-disposal-policy</i>	HMRC policy on management, retention and disposal of records	Jan 17 6.9.12
<i>www.gov.uk/government/publications/hmrc-single-departmental-plan-2015-to-2020</i>	Single departmental plan sets out HMRC policy objectives for 5 years to 2020	Apr 16 6.9.6
<i>www.gov.uk/government/publications/large-business-publication-of-tax-strategy</i>	Requirement for larger businesses to publish tax strategy	Jul 16 6.9.3
<i>www.gov.uk/government/publications/large-business-special-measures/special-measures-guidance-introduction</i>	Proposed measures to counter larger businesses undertaking aggressive avoidance	Jul 16 6.9.3
<i>www.gov.uk/government/publications/tackling-aggressive-abuse-of-the-vat-flat-rate-scheme-technical-note</i>	New Flat Rate Scheme rules on “limited cost traders” announced	Jan 17 6.3.1
<i>www.gov.uk/government/publications/use-of-labour-providers</i>	HMRC guidance to businesses that use labour supplied by a third party	Jan 17 6.9.8
<i>www.gov.uk/government/publications/vat-information-sheet-0116-vat-moss-exchange-rates-for-period-ending-december-2015</i>	Table of exchange rates for use by those registered under MOSS	Apr 16 4.1.2
<i>www.gov.uk/government/publications/vat-overseas-businesses-and-joint-and-several-liability-for-online-marketplaces</i>	Measures to strengthen powers to require foreign traders to appoint fiscal representatives in the UK	Apr 16 6.9.4
<i>www.gov.uk/government/publications/vat-refunds-for-museums-and-galleries</i>	VAT refund scheme for museums etc. extended more generally	Apr 16 5.8.3
<i>www.gov.uk/government/publications/vat-refunds-to-tees-valley-and-west-midlands-combined-authorities/vat-refunds-to-tees-valley-and-west-midlands-combined-authorities</i>	TIIN on specification of new s.33 bodies	Jan 17 5.8.7
<i>www.gov.uk/government/publications/vat-reverse-charge-for-electronic-</i>	Tax Impact and Information Note on new reverse charge on electronic	Apr 16 2.12.3

<i>communications-services</i>	communications	
<a href="http://www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers">www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers</a>	Updated <i>Guide to VAT on supplies of digital services to private consumers: Register and use the VAT Mini one-stop-shop for digital supplies</i>	Apr 16 4.1.1
<a href="http://www.gov.uk/government/speeches/statement-by-the-chancellor-following-the-eu-referendum">www.gov.uk/government/speeches/statement-by-the-chancellor-following-the-eu-referendum</a>	George Osborne's brief statement about Brexit	Jul 16 6.9.1
<a href="http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/561312/HMRC-measuring-tax-gaps-2016.pdf">www.gov.uk/government/uploads/system/uploads/attachment_data/file/561312/HMRC-measuring-tax-gaps-2016.pdf</a>	Details of 2014/15 Tax Gap	Jan 17 6.9.3
<a href="http://www.gov.uk/guidance/register-and-use-the-vat-mini-one-stop-shop">www.gov.uk/guidance/register-and-use-the-vat-mini-one-stop-shop</a>	Updated guidance on MOSS and e-commerce	Jul 16 4.1.1
<a href="http://www.gov.uk/hmrc-internal-manuals/vat-default-interest/updates">www.gov.uk/hmrc-internal-manuals/vat-default-interest/updates</a>	New section added to HMRC's VAT default interest manual	Jan 17 6.3.4
<a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a>	TIIN on abuse of the Flat Rate Scheme	Jan 17 6.3.1

## **2 Statute and other Parliamentary material**

<i>FA 2016 s.125</i>	Legislation for changes to ZR of women's sanitary products to take effect April 2017 or when EU allows	Oct 16 2.4.2
<i>FB 2016 amendment 161</i>	Legislation for changes to ZR of women's sanitary products approved	Oct 16 2.4.2
<i>OOTLAR Budget 2016</i>	Charity reliefs extended to Isle of Man charities	Apr 16 2.11.2
<i>OOTLAR Budget 2016</i>	Treasury power to add bodies to s.33 claimants introduced	Apr 16 5.8.3
<i>OOTLAR March 2016</i>	Proposed clarification of "reasonable care" for penalty cases	Apr 16 6.8.3
<i>OOTLAR March 2016</i>	Consultation on new penalty for participating in VAT fraud	Apr 16 6.8.3
<i>OOTLAR March 2016</i>	Proposed extension of VAT Disclosure Regime to align more closely with direct tax version	Apr 16 6.9.3
<i>OOTLAR March 2016</i>	Measures to increase consequences for promoters and enablers of avoidance schemes if their schemes fail	Apr 16 6.9.3
<i>OOTLAR March 2016</i>	Measures to strengthen powers to require foreign traders to appoint fiscal representatives in the UK	Apr 16 6.9.4
<i>Red Book 1.218 – 1.220</i>	Measures to strengthen powers to require foreign traders to appoint	Apr 16 6.9.4



	fiscal representatives in the UK	
<i>Red Book 2.151</i>	VAT refund scheme for museums etc. extended more generally	Apr 16 5.8.3
<i>Red Book 2.152</i>	Treasury power to add bodies to s.33 claimants introduced	Apr 16 5.8.3
<i>Red Book 2.153</i>	Charity reliefs extended to Isle of Man charities	Apr 16 2.11.2
<i>SI 2016/12</i>	Introduction of new reverse charge on electronic communications	Apr 16 2.12.3
<i>SI 2016/235</i>	VAT refund scheme for museums etc. extended to several specific bodies	Apr 16 5.8.3
<i>SI 2016/307</i>	New s.33 body added to list	Apr 16 5.8.3
<i>SI 2016/333</i>	HMRC change rules on fees for paying tax by credit card	Apr 16 6.3.3
<i>SI 2016/365</i>	Registration thresholds increased from 1 April 2016	Apr 16 6.2.3
<i>SI 2016/620</i>	Removal of references to out of date bodies in Sch.8 reliefs for medicines etc.	Jul 16 2.4.4
<i>SI 2016/726</i>	New place of supply rules for indemnity repairs	Oct 16 4.2.2
<i>SI 2016/1199</i>	Small consignments limit increased	Jan 17 4.3.5
<i>SI 2016/989</i>	Power for HMRC to refuse to register a VAT representative appointed by a non-EU trader if not “fit and proper”	Jan 17 4.3.7
<i>SI 2016/993</i>	Specification of new s.33 bodies	Jan 17 5.8.7

### **3 Other UK official material**

<a href="https://www.uktradeinfo.com/Statistics/Pages/TaxAndDutybulletins.aspx">https://www.uktradeinfo.com/Statistics/Pages/TaxAndDutybulletins.aspx</a>	VAT statistics published – receipts, traders etc.	Jan 17 6.9.14
<i>Insolvency Service Press Release</i>	Director disqualified for 15 years for part in MTIC fraud	Jan 17 6.9.10
<a href="http://services.parliament.uk/bills/2016-17/finance.html">services.parliament.uk/bills/2016-17/finance.html</a>	FA 2016 finally received Royal Assent on 15 September	Oct 16 6.9.6
<a href="http://www.adjudicatorsoffice.gov.uk/pdf/report2016.pdf">www.adjudicatorsoffice.gov.uk/pdf/report2016.pdf</a>	Adjudicator’s Annual Report 2015-16	Oct 16 6.9.8
<a href="http://www.gov.uk/government/collections/ots-review-of-value-added-tax">www.gov.uk/government/collections/ots-review-of-value-added-tax</a>	Office of Tax Simplification announces review of VAT system	Jan 17 6.9.4
<a href="http://www.gov.uk/government/consultations/business-income-tax-simplified-cash-basis-for-unincorporated-property-businesses">www.gov.uk/government/consultations/business-income-tax-simplified-cash-basis-for-unincorporated-property-businesses</a>	Consultations on Making Tax Digital	Oct 16 6.9.2
<a href="http://www.gov.uk/government/consultations">www.gov.uk/government/consultations</a>	Consultations on Making Tax Digital	Oct 16 6.9.2

<i>/business-income-tax-simplifying-tax-for-unincorporated-businesses</i>		
<i>www.gov.uk/government/consultations/making-tax-digital-bringing-business-tax-into-the-digital-age</i>	Consultations on Making Tax Digital	Oct 16 6.9.2
<i>www.gov.uk/government/consultations/making-tax-digital-tax-administration</i>	Consultations on Making Tax Digital	Oct 16 6.9.2
<i>www.gov.uk/government/consultations/making-tax-digital-voluntary-pay-as-you-go</i>	Consultations on Making Tax Digital	Oct 16 6.9.2
<i>www.gov.uk/government/consultations/penalty-for-participating-in-vat-fraud</i>	Consultation on penalties for taking part in VAT fraud	Oct 16 6.9.1
<i>www.gov.uk/government/consultations/penalty-for-participating-in-vat-fraud</i>	Consultation on penalty for participating in VAT fraud	Jan 17 6.8.5
<i>www.gov.uk/government/consultations/strengthening-tax-avoidance-sanctions-and-deterrents-discussion-document</i>	Consultation on increasing deterrents for advisers promoting tax avoidance schemes	Oct 16 6.9.3
<i>www.gov.uk/government/consultations/tackling-tax-evasion-a-new-corporate-offence-of-failure-to-prevent-the-criminal-facilitation-of-tax-evasion</i>	Summary of responses to draft clauses and guidance on corporate criminal offence of failure to prevent facilitation of tax evasion	Jan 17 6.9.6
<i>www.gov.uk/government/consultations/tackling-the-hidden-economy-conditional</i>	Consultations until 21 October 2016 on measures to tackle the “hidden economy”	Oct 16 6.9.4
<i>www.gov.uk/government/consultations/tackling-the-hidden-economy-extension-of-data-gathering-powers-to-money-service-businesses</i>	Consultations until 21 October 2016 on measures to tackle the “hidden economy”	Oct 16 6.9.4
<i>www.gov.uk/government/consultations/tackling-the-hidden-economy-sanctions</i>	Consultations until 21 October 2016 on measures to tackle the “hidden economy”	Oct 16 6.9.4
<i>www.gov.uk/government/news/finance-bill-2017-government-legislates-for-new-tax-changes</i>	Draft legislation for FB 2017	Jan 17 6.9.2
<i>www.gov.uk/government/news/government-announces-end-of-european-communities-act</i>	Intention to repeal European Communities Act 1972	Jan 17 6.9.11
<i>www.gov.uk/government/publications/credit-card-sales-campaign-your-guide-to-making-a-disclosure</i>	Credit card sales HMRC campaign	Oct 16 6.9.5
<i>www.gov.uk/government/publications/finance-bill-2017-draft-legislation-overview-documents</i>	Consultation on grouping provisions	Jan 17 6.1.2

<a href="http://www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2015-to-2016">www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2015-to-2016</a>	HMRC Annual Report and Accounts for 2015-16	Oct 16 6.9.8
<a href="http://www.gov.uk/government/publications/hmrc-the-standard-for-agents">www.gov.uk/government/publications/hmrc-the-standard-for-agents</a>	HMRC set out standards of integrity, professional competence and behaviour they expect of agents	Oct 16 6.9.9
<a href="http://www.gov.uk/government/publications/hm-revenue-and-customs-disclosure-service">www.gov.uk/government/publications/hm-revenue-and-customs-disclosure-service</a>	HMRC describe “digital disclosure service”	Oct 16 6.9.5
<a href="http://www.gov.uk/government/publications/let-property-campaign-your-guide-to-making-a-disclosure">www.gov.uk/government/publications/let-property-campaign-your-guide-to-making-a-disclosure</a>	Income from let property HMRC campaign	Oct 16 6.9.5
<a href="http://www.gov.uk/government/publications/second-incomes-campaign-your-guide-to-making-a-disclosure">www.gov.uk/government/publications/second-incomes-campaign-your-guide-to-making-a-disclosure</a>	Second incomes HMRC campaign	Oct 16 6.9.5
<a href="http://www.gov.uk/government/publications/the-gig-economy-an-ots-focus-paper">www.gov.uk/government/publications/the-gig-economy-an-ots-focus-paper</a>	OTS paper reviewing “gig economy”	Jan 17 2.9.2
<a href="http://www.gov.uk/government/publications/vat-in-the-digital-single-market-eu-consultation-response">www.gov.uk/government/publications/vat-in-the-digital-single-market-eu-consultation-response</a>	UK government asks Commission to relax MOSS rules with threshold	Apr 16 4.1.1
<a href="http://www.gov.uk/government/publications/vat-use-and-enjoyment-of-insurance-repair-services">www.gov.uk/government/publications/vat-use-and-enjoyment-of-insurance-repair-services</a>	Tax Impact and Information Note on new rules for indemnity repairs	Oct 16 4.2.2
<a href="http://www.gov.uk/government/publications/your-charter">www.gov.uk/government/publications/your-charter</a>	HMRC revises “Your Charter”	Apr 16 6.9.2
<a href="http://www.gov.uk/government/publications/your-charter-annual-report-2015-to-2016">www.gov.uk/government/publications/your-charter-annual-report-2015-to-2016</a>	HMRC Annual Charter Report for 2015-16	Oct 16 6.9.8
<a href="http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/536912/How-we-resolve-tax-disputes_HMRC_2015-16.pdf">www.gov.uk/government/uploads/system/uploads/attachment_data/file/536912/How-we-resolve-tax-disputes_HMRC_2015-16.pdf</a>	Tax Assurance Commissioner’s Annual Report 2015-16	Oct 16 6.9.8
<a href="http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/486536/further-fees-proposals-gov-response-consultation.pdf">www.gov.uk/government/uploads/system/uploads/attachment_data/file/486536/further-fees-proposals-gov-response-consultation.pdf</a>	Proposed action to introduce fees for taking appeals to Tribunal	Apr 16 6.9.1
<a href="http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/504850/small_company_taxation_review_final_03032016.pdf#page=26">www.gov.uk/government/uploads/system/uploads/attachment_data/file/504850/small_company_taxation_review_final_03032016.pdf#page=26</a>	Office of Tax Simplification recommendations including two VAT measures	Apr 16 6.9.5
<a href="http://www.gov.uk/guidance/worldwide-disclosure-facility-make-a-disclosure">www.gov.uk/guidance/worldwide-disclosure-facility-make-a-disclosure</a>	HMRC describe “digital disclosure service”	Oct 16 6.9.5
<a href="http://www.gov.uk/hmrc-internal-manuals/vat-default-surcharge-officers-guide">www.gov.uk/hmrc-internal-manuals/vat-default-surcharge-officers-guide</a>	New VAT Default Surcharge Officer’s Guide	Oct 16 6.8.1

<a href="http://www.gov.uk/non-statutory-clearance-service-guidance">www.gov.uk/non-statutory-clearance-service-guidance</a>	Updated guidance on non-statutory clearance service	Oct 16 6.9.11
<a href="http://www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/news-parliament-2015/service-quality-personal-taxpayers-report-published-16-17/">www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/news-parliament-2015/service-quality-personal-taxpayers-report-published-16-17/</a>	Public Accounts Committee (PAC) report on ‘Quality of service to personal taxpayers and replacing the Aspire contract’	Oct 16 6.9.8
<a href="http://www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2016-09-15/HCWS165">www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2016-09-15/HCWS165</a>	Autumn Statement will be 23 November 2016	Oct 16 6.9.7
<a href="http://www.publications.parliament.uk/pa/cm201516/cmselect/cmpublicacc/674/674.pdf">www.publications.parliament.uk/pa/cm201516/cmselect/cmpublicacc/674/674.pdf</a>	Public Accounts Committee urges HMRC to take more action against tax fraud	Jul 16 6.9.4
<a href="http://www.tax.org.uk/media-centre/press-releases/press-release-tax-professionals-call-delay-compulsory-digital-record">www.tax.org.uk/media-centre/press-releases/press-release-tax-professionals-call-delay-compulsory-digital-record</a>	Professional bodies call for delay of introduction of “Making Tax Digital”	Jan 17 6.9.16

#### **4 Case law: Court of Justice of the European Union**

CJEU (A-G) (Case C-11/15): <i>Odvolačí finanční ředitelství v Český Rozhlas</i>	Public body funded by statutory licence fee was not receiving business income, but might not be able to claim related VAT on expenses	Apr 16 4.4.7
CJEU (A-G) (Case C-18/15): <i>Brisal — Auto Estradas do Litoral S.A., KBC Finance Ireland v Fazenda Pública</i>	Corporation tax case considers VAT precedent in finding that indirect discrimination against non-resident businesses is not allowed	Apr 16 4.4.9
CJEU (A-G) (Case C-229/15): <i>Minister Finansów v Jan Mateusiak</i>	Opinion about charge to VAT on cessation of registration	Jul 16 4.4.10
CJEU (A-G) (Case C-24/15): <i>Josef Plöckl v Finanzamt Schrobenuhausen</i>	Opinion that refusal of exemption for paperwork failures on despatch would be disproportionate	Jul 16 4.3.1
CJEU (A-G) (Case C-344/15): <i>National Roads Authority v HMRC</i>	A-G’s opinion considers that there should be a presumption that public authorities engaging in similar activities to commercial companies will distort competition	Oct 16 2.12.1
CJEU (A-G) (Case C-390/15): <i>Rzecznik Praw Obywatelskich (RPO)</i>	A-G’s opinion is that Directive is justified in charging different rates on standard and physical publications	Oct 16 4.4.8
CJEU (A-G) (Case C-432/15): <i>Odvolačí finanční ředitelství v Pavlína Baštová</i>	Opinion about operation of VAT in relation to entry of horses for races, including status of prize money	Jul 16 4.4.11
CJEU (A-G) (Case C-453/13):	A-G’s opinion on application of PVD	Oct 16 4.4.7

<i>Criminal proceedings against A, B</i>	to greenhouse gas emissions allowances to assist with criminal case in Germany	
CJEU (A-G) (Case C-516/14): <i>Barlis 06 — Investimentos Imobiliários e Turísticos SA v Autoridade Tributária e Aduaneira</i>	Vague descriptions of services on invoices were inadequate because authorities need to be able to see that the proper treatment has been applied	Apr 16 4.4.5
CJEU (A-G) (Case C-518/14): <i>Senatex GmbH v Finanzamt Hannover-Nord</i>	Trader should be allowed to obtain corrected invoices and deduct input tax in period in which transaction took place	Apr 16 4.4.4
CJEU (A-G) (Case C-543/14): <i>Ordre des barreaux francophones et germanophone and Others v Conseil des ministres</i>	Transitional exemption once abolished could not be reinstated	Apr 16 4.4.8
CJEU (A-G) (Case C-546/15): <i>Degano Trasporti S.a.s. di Ferruccio Degano &amp; C., in liquidazione</i>	Compromise in which tax authority accepted less than full amount of VAT could be lawful if alternative would produce no greater amount	Apr 16 4.4.6
CJEU (A-G) (Case C-564/15): <i>Tibor Farkas v Nemzeti Adó- és Vámhivatal Dél-alföldi Regionális Adó Főigazgatósága</i>	Opinion that reverse charge could not be applied to a supply of moveable property	Jan 17 4.4.8
CJEU (A-G) (Case C-571/15): <i>Wallenborn Transports SA v Hauptzollamt Gießen</i>	Breach of Community Transport procedures in free zone probably created an import VAT charge	Jan 17 4.3.4
CJEU (A-G) (Case C-573/15): <i>État belge v Oxycure Belgium SA</i>	Oxygen concentrators and accessories did not qualify for lower rate	Jan 17 4.4.9
CJEU (A-G) (Case C-592/15): <i>HMRC v British Film Institute</i>	A-G's opinion is that cultural exemption was not sufficiently clear to have direct effect before being implemented in UK	Oct 16 2.3.6
CJEU (A-G) (Case C-633/15): <i>London Borough of Ealing v HMRC</i>	A-G's opinion that UK should not exclude all local authorities from exemption on sporting services	Jan 17 2.3.8
CJEU (A-G) (Case C-699/15): <i>HMRC v Brockenhurst College</i>	Opinion that exemption does not apply to supplies to non-students in college's training restaurant	Jan 17 2.3.4
CJEU (Application) (Case C-616/15): <i>European Commission v Federal Republic of Germany</i>	Application by Commission for declaration that German cost-sharing rules are not in accordance with PVD	Jul 16 4.4.15
CJEU (Case C-11/15): <i>Odvolací finanční ředitelství v Český Rozhlas</i>	Public broadcaster's licence fee income held to be outside the scope of VAT, not exempt	Jul 16 4.4.8
CJEU (Case C-128/14): <i>Staatssecretaris van Financiën v Het</i>	Self-supply charge on use of property for exempt purposes considered by	Jul 16 4.4.5

<i>Oudeland Beheer BV</i>	CJEU	
CJEU (Case C-130/15): <i>HMRC v National Exhibition Centre Ltd</i>	CJEU rules that “card handling charges” are not exempt as financial transactions	Jul 16 2.3.3
CJEU (Case C-131/14): <i>Cervati and another v Agenzia delle Dogane and another</i>	Arrangements for circumventing import quota were not abusive	Jul 16 4.3.4
CJEU (Case C-186/15): <i>Kreissparkasse Wiedenbrück v Finanzamt Wiedenbrück</i>	CJEU confirms that special methods are not required to round the percentage for overheads	Jul 16 5.3.4
CJEU (Case C-208/15): <i>Stock '94 Szolgáltató Zrt. v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága</i>	Interest on loans by “integrator” company was part of taxable supply of goods, not separate exempt financial supply	Jan 17 4.4.7
CJEU (Case C-22/15): <i>European Commission v Kingdom of the Netherlands</i>	Netherlands rules on sporting exemption did not comply with PVD	Jul 16 4.4.6
CJEU (Case C-226/14): <i>Eurogate Distribution GmbH v Hauptzollamt Hamburg-Stadt</i>	Paperwork deficiencies in customs warehousing did not create customs debt in the circumstances	Jul 16 4.3.6
CJEU (Case C-228/14): <i>DHL Hub Leipzig GmbH v Hauptzollamt Braunschweig</i>	Paperwork deficiencies in customs warehousing did not create customs debt in the circumstances	Jul 16 4.3.6
CJEU (Case C-229/15): <i>Minister Finansów v Jan Mateusiak</i>	Charge to output tax on cessation was separate from input tax claim and CGS during lifetime of business	Oct 16 4.4.3
CJEU (Case C-24/15): <i>Josef Plockl v Finanzamt Schrobenhausen</i>	Supply qualified for exemption based on substantive conditions, even if formal conditions not met	Jan 17 4.3.1
CJEU (Case C-263/15): <i>Lajvér Meliorációs Nonprofit Kft. and Lajvér Csapadékvízrendezési Nonprofit Kft. v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága</i>	CJEU holds that grant-subsidised not-for-profit entity was engaged in economic activity and entitled to its input tax on costs	Jul 16 5.1.5
CJEU (Case C-267/15): <i>Gemeente Woerden v Staatssecretaris van Financiën</i>	Netherlands authority held to be entitled to input tax on sale of buildings at 10% of cost to non-profit foundation	Jul 16 4.4.9
CJEU (Case C-291/15): <i>EURO 2004. Hungary Kft v Nemzeti Adó- és Vámhivatal Nyugat-dunántúli Regionális Vám- és Pénzügyori</i>	Hungarian increase in import value for VAT and duties upheld by CJEU	Jul 16 4.3.5
CJEU (Case C-332/14): <i>Wolfgang und Dr Wilfried Rey Grundstücksgemeinschaft GbR v</i>	PVD did not prohibit German law which required change of partial exemption method between CGS	Jul 16 5.3.2

<i>Finanzamt Krefeld</i>	initial recovery and later adjustment	
CJEU (Case C-334/14): <i>Les Jardins de Jouvence SCRL v Belgian State</i>	Supply of supported independent living for older people could constitute welfare	Apr 16 2.3.6
CJEU (Case C-340/15): <i>Christine Nigl and others v Finanzamt Waldviertel</i>	Three family partnerships and joint company were independent economic operators	Jan 17 4.4.4
CJEU (Case C-378/15): <i>Mercedes Benz Italia SpA v Agenzia delle Entrate Direzione Provinciale Roma 3</i>	“Incidental financial transactions” in context of partial exemption considered	Jan 17 5.3.1
CJEU (Case C-40/15): <i>Minister Finansów v Aspiro SA, formerly BRE Ubezpieczenia sp. z o.o.</i>	Supply of claims handling did not qualify for exemption because supplier was not insurance agent	Apr 16 2.3.1
CJEU (Case C-400/15): <i>Landkreis Potsdam-Mittelmark v Finanzamt Brandenburg</i>	German law allowing input tax only if there was at least 10% business use	Oct 16 5.1.1
CJEU (Case C-412/15): <i>TMD Gesellschaft für transfusionsmedizinische Dienste mbH v Finanzamt Kassel II-Hofgeismar</i>	Supply of blood plasma to make medicines rather than for directly therapeutic purposes was not exempt	Jan 17 2.3.6
CJEU (Case C-432/15): <i>Odvolačí finanční ředitelství v Pavlína Baštová</i>	Prize money was not consideration for entering horses in races, but all expenditure of stables was overhead	Jan 17 4.4.5
CJEU (Case C-453/15): <i>Criminal proceedings against A, B</i>	Emissions allowances were “similar rights” for place of supply rules	Jan 17 4.2.1
CJEU (Case C-516/14): <i>Barlis 06 — Investimentos Imobiliários e Turísticos SA v Autoridade Tributária e Aduaneira</i>	CJEU comments on requirements for descriptions on invoices to support input tax deduction	Oct 16 4.4.5
CJEU (Case C-518/14): <i>Senatex GmbH v Finanzamt Hannover-Nord</i>	Germany was wrong to refuse corrections to documentation, justifying input tax claim in the period the purchase was originally effected	Oct 16 4.4.6
CJEU (Case C-520/14): <i>Gemeente Borsele v Staatssecretaris van Financiën</i>	Bus service bought in by local authority was not economic activity because amount paid by parents was nominal only – not consideration	Jul 16 2.1.1
CJEU (Case C-543/14): <i>Ordre des barreaux francophones et germanophone and others v Conseil des ministres</i>	Once Belgium had abolished a transitional provision, it could not reinstate it	Oct 16 4.4.4
CJEU (Case C-546/14): <i>Degano Trasporti S.a.s. di Ferruccio Degano &amp; C., in liquidazione</i>	Italian practice of compromising with insolvent trader upheld by CJEU, provided no less VAT collected than would be due in insolvency	Jul 16 4.4.4

CJEU (Case C-550/14): <i>Envirotec Denmark ApS v Skatteministeriet</i>	Domestic reverse charge rules applied to amalgam of material containing gold	Jul 16 4.4.7
CJEU (Case C-576/15): <i>ET 'Maya Marinova' v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Veliko Tarnovo pri Tsentralno upravlenie na natsionalnata agentsia za prihodite</i>	Bulgarian rules were within scope of what Member States were allowed to do to prevent evasion and abuse	Jan 17 4.4.6
CJEU (Case C-607/14): <i>Bookit Ltd v HMRC</i>	CJEU rules that “card handling charges” are not exempt as financial transactions	Jul 16 2.3.3
CJEU (Opinion) (Case C-471/15): <i>Sjelle Autogenbrug I/S v Skatteministeriet</i>	A-G’s opinion is that margin scheme can apply to purchase of cars that are broken down into spare parts	Oct 16 4.4.9
CJEU (Reference) (Case 624/15): <i>Litdana UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Questions about operation of margin scheme	Apr 16 4.4.13
CJEU (Reference) (Case C-): <i>Evo Bus GmbH v Direcția Generală Regională a Finanțelor Publice Ploiești — Administrația Județeană a Finanțelor Publice Argeș</i>	Reference on conditions imposed by Romanian authorities for claims for VAT incurred elsewhere in EU	Jul 16 4.5.2
CJEU (Reference) (Case C-101/16): <i>SC Paper Consult SRL v Direcția Regională a Finanțelor Publice Cluj-Napoca, Administrația Județeană a Finanțelor Publice Bistrița-Năsăud</i>	Romanian reference about refusal of deduction where appellant failed to check for entry of supplier on “inactive suppliers” list	Jul 16 4.4.20
CJEU (Reference) (Case C-132/16): <i>Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia v Iberdrola Inmobiliaria Real Estate Investments EOOD</i>	Bulgarian reference about recipient of supply in case involving tenants’ improvements to property	Jul 16 4.4.21
CJEU (Reference) (Case C-164/16): <i>HMRC v Mercedes Benz Financial Services UK Ltd</i>	Questions referred on whether flexible financing contracts were supplies of services or supplies of goods	Oct 16 2.12.3
CJEU (Reference) (Case C-21/16): <i>Euro Tyre BV v Autoridade Tributária e Aduaneira</i>	Portuguese reference about refusal of exemption for despatches	Jul 16 4.4.13
CJEU (Reference) (Case C-211/16): <i>Bimotor SpA v Agenzia delle Entrate – Direzione Provinciale II di Torino</i>	Questions referred on right of state to restrict amount of VAT repayable to claimants	Oct 16 4.4.11
CJEU (Reference) (Case C-24/15): <i>Stanisław Pieńkowski v Dyrektor Izby Skarbowej w Lublinie</i>	Reference from Poland on rules restricting exemption for exports	Jan 17 4.4.11
CJEU (Reference) (Case C-246/16):	Questions referred about Italian	Oct 16 4.4.10



<i>Enzo di Maura v Agenzia delle Entrate –Direzioe Provinciale di Siracusa</i>	conditions for bad debt relief claims	
CJEU (Reference) (Case C-251/16): <i>Edward Cussens, John Jennings, Vincent Kingston v T. G. Brosman</i>	Questions referred about right of state to apply “abuse of rights” without domestic law on the subject	Oct 16 4.4.12
CJEU (Reference) (Case C-254/16): <i>Glencore Grain Hungary Kft./Nemzeti Adó- és Vámhivatal Fellebviteli Igazgatóság</i>	Questions referred about right of state to defer repayment of input tax	Oct 16 4.4.13
CJEU (Reference) (Case C-26/16): <i>Santogal M-Comércio e Reparação de Automóveis Lda v Autoridade Tributária e Aduaneira</i>	Portuguese reference about taxation of new means of transport	Jul 16 4.3.2
CJEU (Reference) (Case C-262/16): <i>Shields &amp; Sons Partnership v HMRC</i>	Questions referred to CJEU on UK’s agricultural flat rate scheme	Oct 16 6.3.2
CJEU (Reference) (Case C-273/16): <i>Agenzia delle Entrate v Federal Express Europe Inc</i>	Questions referred on exemption for ancillary transport services where main import is exempt from VAT	Jan 17 4.3.2
CJEU (Reference) (Case C-28/16): <i>Magyar Villamos Művek Zrt. (MVM) v Nemzeti Adó- és Vámhivatal Fellebviteli Igazgatósága</i>	Reference in case about holding company services to subsidiaries without consideration	Jul 16 5.1.1
CJEU (Reference) (Case C-288/15): <i>IK ‘L.Č.’</i>	Reference from Latvia on exemption of transport ancillary to imports and exports	Jan 17 4.4.12
CJEU (Reference) (Case C-303/16): <i>Solar Electric Martinique v Ministre des finances et des comptes publics</i>	Reference from France on installation of solar panels	Jan 17 4.4.10
CJEU (Reference) (Case C-305/16): <i>Avon Cosmetics Ltd v HMRC</i>	Questions for reference on UK’s rules for selling through unregistered agents	Jan 17 2.6.1
CJEU (Reference) (Case C-308/16): <i>Kozuba Premium Selection sp. z o.o., established in Warsaw, v Dyrektor Izby Skarbowej w Warszawie</i>	Reference from Poland about exemption for sales of buildings	Jan 17 4.4.13
CJEU (Reference) (Case C-310/16): <i>Criminal proceedings against Petar Dzivev</i>	Reference from Bulgaria about whether phone tapping is within “appropriate measures to prevent fraud and evasion”	Jan 17 4.4.17
CJEU (Reference) (Case C-33/16): <i>A Oy</i>	Finnish question about exemption for supplies relating to cargo	Jul 16 4.4.16
CJEU (Reference) (Case C-340/15): <i>Christine Nigl and Others</i>	Austrian reference about business splitting	Jul 16 4.4.17
CJEU (Reference) (Case C-340/15): <i>Wallenborn Transports SA v Hauptzollamt Gießen</i>	German reference about operation of free zones	Jul 16 4.3.7

CJEU (Reference) (Case C-36/16): <i>Minister Finansów v Posnania Investment SA</i>	Polish reference about transfer of land in satisfaction of arrears of tax	Jul 16 4.4.12
CJEU (Reference) (Case C-374/16): <i>RGEX GmbH, in liquidation, represented by Rochus Geissel, liquidator v Finanzamt Neuss</i>	Reference from Germany about requirements for invoice to show address	Jan 17 4.4.14
CJEU (Reference) (Case C-38/16): <i>Compass Contract Services Ltd v HMRC</i>	Questions referred to CJ on whether different dates for input tax and output tax <i>Fleming</i> claims is contrary to EU legal principles	Apr 16 6.4.5
CJEU (Reference) (Case C-380/16): <i>Commission v Federal Republic of Germany</i>	Commission institutes infringement proceedings over Germany's TOMS	Jan 17 4.4.16
CJEU (Reference) (Case C-386/16): <i>UAB 'Toridas' v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos and Kauno apskrities valstybinė mokesčių inspekcija</i>	Reference from Lithuania about indirect export of goods	Jan 17 4.4.18
CJEU (Reference) (Case C-387/16): <i>Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos v Nidera B.V. and Vilniaus apskrities valstybinė mokesčių inspekcija</i>	Reference from Lithuania about requirement to pay interest on VAT repayments that are delayed	Jan 17 4.4.19
CJEU (Reference) (Case C-390/15): <i>Rzecznik Praw Obywatelskich (RPO)</i>	Polish reference about fiscal neutrality and treatment of electronic books	Jul 16 4.4.14
CJEU (Reference) (Case C-392/16): <i>Marcu Dumitru v Agenția Națională de Administrare Fiscală (ANAF), Direcția Generală Regională a Finanțelor Publice București</i>	Reference from Romania about imposition of a reverse charge on a trader who was compulsorily registered after the transaction concerned	Jan 17 4.4.20
CJEU (Reference) (Case C-396/16): <i>T — 2, družba za ustvarjanje, razvoj in trženje elektronskih komunikacij in opreme, d.o.o. (currently in a state of insolvency) v Republika Slovenija</i>	Reference from Slovenia about application of input tax adjustment where trader has made a compromise with creditors approved by a court	Jan 17 4.4.15
CJEU (Reference) (Case C-404/16): <i>Lombard Ingatlan Lízing Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság</i>	Reference from Hungary about bad debt relief where customer has terminated a lease	Jan 17 4.4.21
CJEU (Reference) (Case C-412/15): <i>TMD Gesellschaft für transfusionsmedizinische Dienste mbH v Finanzamt Kassel II — Hofgeismar</i>	German reference about supplies of human blood for non-therapeutic purposes	Jul 16 4.4.18

CJEU (Reference) (Case C-441/16): <i>SMS group GmbH v Direcția Generală Regională a Finanțelor Publice a Municipiului București</i>	Reference from Romania about additional evidence requirements where authorities doubt intention to make taxable supplies	Jan 17 4.4.22
CJEU (Reference) (Case C-453/15): <i>Criminal proceedings against A, B</i>	Questions about place of supply of emissions trading in fraud context	Apr 16 4.4.12
CJEU (Reference) (Case C-463/16): <i>Stadion Amsterdam CV; other party: Staatssecretaris van Financiën</i>	Reference from Netherlands about applying different rates to parts of a single supply of services	Jan 17 4.4.23
CJEU (Reference) (Case C-471/15): <i>Sjelle Autogenbrug I/S v Skatteministeriet</i>	Danish reference about operation of second hand margin scheme	Jul 16 4.4.19
CJEU (Reference) (Case C-493/15): <i>Agenzia delle Entrate v Marco Identi</i>	Italian reference about extinguishing VAT debts as part of bankruptcy	Jul 16 4.4.4
CJEU (Reference) (Case C-507/16): <i>'Entertainment Bulgaria System' EOOD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia</i>	Reference from Bulgaria about differentiating between types of trader registration in allowing input tax on reverse charges	Jan 17 4.4.20
CJEU (Reference) (Case C-524/15): <i>Criminal proceedings against Luca Menci</i>	Questions about possible double jeopardy in relation to civil penalties and criminal prosecution	Apr 16 4.4.10
CJEU (Reference) (Case C-555/15): <i>Bernard Jean Marie Gabarel v Fazenda Pública</i>	Questions about extent of medical profession	Apr 16 4.4.11
CJEU (Reference) (Case C-564/15): <i>Tibor Farkas v Nemzeti Adó- és Vámhivatal Dél-alföldi Regionális Adó Főigazgatósága</i>	Questions about lawfulness of penalty for incorrect accounting where no loss of revenue and no allegation of abuse	Apr 16 4.4.17
CJEU (Reference) (Case C-573/15): <i>État belge v Oxycure Belgium SA</i>	Questions about applying different rates to oxygen in cylinders and oxygen supplied by compressor	Apr 16 4.4.16
CJEU (Reference) (Case C-574/15): <i>Criminal proceedings against Mauro Scialdone</i>	Questions about lawfulness of Italian relaxation of deterrents against criminal evasion	Apr 16 4.4.14
CJEU (Reference) (Case C-576/14): <i>ET 'Maya Marinova' v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Veliko Tarnovo pri Tsentralno upravlenie na natsionalnata agentsia za prihodite</i>	Questions about determination of taxable amounts in possibly fraudulent transactions	Apr 16 4.4.15
CJEU (Reference) (Case C-592/14): <i>HMRC v British Film Institute</i>	Questions referred on scope of cultural services exemption	Apr 16 2.3.9
CJEU (Reference) (Case C-605/15): <i>Minister Finansów v Aviva Towarzystwo Ubezpieczeń na Życie</i>	Polish reference about cost sharing exemption and distortion of competition	Jul 16 4.4.15

<i>S.A. w Warszawie</i>		
CJEU (Reference) (Case C-633/15): <i>London Borough of Ealing v HMRC</i>	Questions referred about possible discrimination in treating local authority leisure services as taxable while non-profit bodies are exempt	Apr 16 2.3.8
CJEU (Reference) (Case C-699/15): <i>HMRC v Brockenhurst College</i>	Questions referred about supplies in course of education received by persons other than students	Apr 16 2.3.4
CJEU (Reference) (Case C-90/16): <i>The English Bridge Union Limited v HMRC</i>	Questions referred on requirement for physical element in “sport”, in context of contract bridge	Jul 16 2.3.10

## 5 Other European material

<a href="http://ec.europa.eu/taxation_customs/communication/consultations/tax/super_reduced_rates_vat_en.htm">ec.europa.eu/taxation_customs/communication/consultations/tax/super_reduced_rates_vat_en.htm</a>	Commission consultation on proposals to allow member states to apply reduced VAT rates to electronically-supplied publications	Oct 16 4.4.2
<a href="http://ec.europa.eu/taxation_customs/taxation/vat/action_plan/index_en.htm">ec.europa.eu/taxation_customs/taxation/vat/action_plan/index_en.htm</a>	Some details of Commission’s proposed VAT action plan	Jul 16 4.4.1
<a href="http://europa.eu/rapid/press-release_IP-16-1022_en.htm">europa.eu/rapid/press-release_IP-16-1022_en.htm</a>	Commission’s proposed VAT action plan	Jul 16 4.4.1
<a href="http://europa.eu/rapid/press-release_IP-16-3618_en.htm">europa.eu/rapid/press-release_IP-16-3618_en.htm</a>	Commission consultation about discouraging promotion of tax avoidance	Jan 17 4.4.2
<a href="http://europa.eu/rapid/press-release_IP-16-4010_en.htm">europa.eu/rapid/press-release_IP-16-4010_en.htm</a>	Commission proposals for improvements to VAT system	Jan 17 4.4.1
<a href="http://ec.europa.eu/atwork/pdf/cwp_2017_en.pdf">http://ec.europa.eu/atwork/pdf/cwp_2017_en.pdf</a>	Commission’s 2017 work programme	Jan 17 4.4.3
<a href="http://ec.europa.eu/taxation_customs/common/consultations/tax/index_en.htm">http://ec.europa.eu/taxation_customs/common/consultations/tax/index_en.htm</a>	Replies to Commission consultation on e-commerce	Jul 16 4.1.1
<a href="http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_ec_annexi.pdf">http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_ec_annexi.pdf</a>	List of VAT registration thresholds applied by EU Member States updated to January 2016	Apr 16 4.4.2
<a href="http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52015XC1126(01)&amp;from=EN">http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52015XC1126(01)&amp;from=EN</a>	List of gold coins eligible for VAT exemption in 2016	Apr 16 4.4.3
<a href="http://europa.eu/rapid/press-release_MEX-16-398_en.htm">http://europa.eu/rapid/press-release_MEX-16-398_en.htm</a>	Commission “orientation debate” on the future for VAT in the EU	Apr 16 4.4.1
<a href="https://ec.europa.eu/taxation_customs/sites/taxation/files/2016-09_vat-gap-report_final.pdf">https://ec.europa.eu/taxation_customs/sites/taxation/files/2016-09_vat-gap-report_final.pdf</a>	Figures for the theoretical EU-wide VAT gap for 2014	Oct 16 4.4.1
IP/16/2936	Figures for the theoretical EU-wide VAT gap for 2014	Oct 16 4.4.1

<i>Official Journal of the European Union 31 May 2016</i>	Minimum standard rate confirmed at 15% until December 2017	Jul 16 4.4.2
<a href="http://www.consilium.europa.eu/en/press/press-releases/2016/05/25-conclusions-vat-action-plan/">www.consilium.europa.eu/en/press/press-releases/2016/05/25-conclusions-vat-action-plan/</a>	Council welcomes Commission's VAT action plan	Jul 16 4.4.1
<a href="http://www.consilium.europa.eu/en/press/press-releases/2016/06/27-agri-vat-rules/">www.consilium.europa.eu/en/press/press-releases/2016/06/27-agri-vat-rules/</a>	Directive on vouchers to take effect 1 January 2018	Jul 16 4.4.3

## 6 Case law: Supreme Court

Supreme Court: <i>Shop Direct Group v HMRC</i>	Confirmation that VAT repayments were subject to corporation tax as trading receipts, even if received by company other than the one carrying on the trade	Apr 16 6.4.3
Supreme Court: <i>Airtours Holidays Transport Ltd v HMRC</i>	Supreme Court confirms CA ruling that company was not entitled to input tax deduction on cost of report procured for lenders	Jul 16 5.2.1
<i>UKSC 2016/0120</i>	"Spot the Ball" appeal by HMRC not allowed to proceed to Supreme Court	Jan 17 2.3.3

## 7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>BPP Holdings v HMRC</i>	Court restores FTT decision that HMRC's failure to comply with Tribunal directions warranted barring them from the proceedings	Apr 16 6.8.4
Court of Appeal: <i>Davis &amp; Dann Ltd and another v HMRC</i>	HMRC overturn UT decision in favour of MTIC appellant: FTT was entitled to come to <i>Kittel</i> conclusion on overall weight of evidence	Apr 16 5.8.5
Court of Appeal: <i>Finance &amp; Business Training Ltd v HMRC</i>	College could not use fiscal neutrality argument to give it the same treatment as a college of a university	Apr 16 2.3.3
Court of Appeal: <i>Finmeccanica Global Services SpA (formerly Finmeccanica Group Services SpA) v HMRC</i>	Italian company was making supplies associated with fairs, situated in the UK up to 31 December 2010, so not eligible for direct refund claim	Jan 17 4.5.1
Court of Appeal: <i>G B Housley Ltd v HMRC</i>	Upper Tribunal should not have referred reg.29 discretion question back to HMRC: the appeal should have been allowed because refusal of discretion was unreasonable	Jan 17 6.7.1
Court of Appeal: <i>HMRC v GMAC (UK) plc</i>	Company had directly enforceable EU rights to bad debt relief, but cap was applicable to supplies before 1989	Jan 17 5.7.1
Court of Appeal: <i>HMRC v Infinity</i>	Admissibility of evidence in MTIC	Jan 17 5.8.2

<i>Distribution Ltd (In Administration)</i>	case considered	
Court of Appeal: <i>HMRC v Open University</i>	BBC was a body with educational aims so could make exempt supplies to Open University	Apr 16 2.3.5
Court of Appeal: <i>IFX Investment Company Ltd and others v HMRC</i>	Upper Tribunal was wrong to hold that “Spot the ball” was not a game: it was a game of chance	Jul 16 2.3.1
Court of Appeal: <i>Longridge on the Thames v HMRC</i>	Court of Appeal holds that charitable school is “in business” because it makes supplies for consideration; UK precedents emphasise charitable purposes to too great an extent	Oct 16 2.11.1
Court of Appeal: <i>The Queen (oao ELS Group Ltd) v HMRC</i>	CA upholds lower decisions that HMRC were justified in refusing to apply staff hire concession	Oct 16 2.9.1
Court of Appeal: <i>The University of Huddersfield Higher Education Corporation v HMRC</i>	CA confirms that UT was right to hold that an avoidance scheme from 1995 was abusive	Jul 16 5.1.2
Court of Appeal: <i>Total Ltd v Revenue and Customs Commissioners</i>	CA confirms that trader should pay disputed VAT before appeal can be heard, in absence of hardship	Jan 17 6.8.6
Court of Appeal: <i>Wiltonpark Ltd and others v HMRC</i>	Discount on redemption of vouchers was consideration for taxable supply, not exempt	Jan 17 2.3.2
Court of Session: <i>Taylor Clark Leisure plc v HMRC</i>	Court of Session holds that ex-VAT group member could make a valid <i>Fleming</i> claim on behalf of its former representative member	Oct 16 6.4.1
Privy Council: <i>Shophold (Mauritius) Ltd v Assessment Review Committee and another</i>	Law in Mauritius did not have the same deemed tax point rules as the UK, so no charge arose where no invoice raised for management services	Jul 16 2.1.2

## **8 Case law: High Court/Upper Tribunal**

Upper Tribunal: <i>Boxmoor Construction Ltd v HMRC</i>	Understanding that facade would be retained was not enough: had to be condition of planning consent	Apr 16 3.3.3
Upper Tribunal: <i>Brookes v HMRC</i>	Question of whether director had been dishonest remitted to FTT for reconsideration	Jul 16 6.8.2
Upper Tribunal: <i>Clear plc (in liquidation) v HMRC</i>	Refusal of reinstatement of appeal confirmed by Upper Tribunal	Oct 16 6.8.3
Upper Tribunal: <i>Drummond v Revenue and Customs Comrs</i>	Discussion of power of Tribunal to make a “protective costs order” in advance of a hearing	Jul 16 6.8.9

Upper Tribunal: <i>E Buyer UK Ltd v HMRC; HMRC v Citibank NA</i>	HMRC should plead dishonesty explicitly, or disclaim it explicitly, in MTIC cases	Apr 16 5.8.5
Upper Tribunal: <i>ETB (2014) Ltd v HMRC</i>	Surcharge appeal dismissed: FTT had made errors of law, but come to right decision	Jan 17 6.8.1
Upper Tribunal: <i>Fairway Lakes Ltd v HMRC</i>	UT confirms FTT decision that construction contract was not merely for construction of dwelling and ZR	Oct 16 3.1.1
Upper Tribunal: <i>Findmypast Ltd v HMRC</i>	Company sold “vouchers” for online downloading, no output tax on unredeemed amounts	Apr 16 2.12.1
Upper Tribunal: <i>Gateshead Jewish Nursery v HMRC</i>	HMRC awarded costs in relation to abandoned appeal by charity; amount to be agreed	Jul 16 6.8.9
Upper Tribunal: <i>General Healthcare Group v HMRC</i>	Prostheses were ancillary to healthcare supplies so Fleming claim based on <i>Wellington Private Hospital</i> failed	Oct 16 2.8.1
Upper Tribunal: <i>Grand Entertainments Company v HMRC</i>	Inclusion of periods and lines of business not contemplated by original claim were not “amendments” but new claims, subject to their own time limits	Jul 16 6.4.1
Upper Tribunal: <i>Hills and another v HMRC</i>	Option to tax had been validly made and belated notification validly accepted by HMRC: subsequent purchaser had to pay VAT	Jul 16 3.2.1
Upper Tribunal: <i>Hills and another v HMRC</i>	Appellant was too late with notice of withdrawal from costs regime in case categorised by the FTT as “complex”	Jul 16 3.2.1
Upper Tribunal: <i>HMRC v BMW (UK) Holdings Limited and anor; Lloyds Banking Group plc and ors v HMRC</i>	Only the person responsible for submitting the VAT return at the time of a mistake was entitled to make a claim for repayment	Jan 17 6.4.1
Upper Tribunal: <i>HMRC v Bratt Auto Contracts Ltd and another</i>	Claim was not valid for time limit purposes under s.80 and reg.37 if it did not specify the period for which the alleged overpayment had been made	Apr 16 6.4.2
Upper Tribunal: <i>HMRC v Caithness Rugby Football Club</i>	“Local use” of building was enough to make it similar to a village hall; community control was not required as well	Oct 16 3.3.1
Upper Tribunal: <i>HMRC v DPAS Ltd</i>	Questions to be referred about whether processing of direct debits is an exempt financial service	Oct 16 2.3.1

Upper Tribunal: <i>HMRC v Frank A Smart &amp; Son Ltd</i>	Input tax incurred on purchase of Single Farm Entitlements was connected to the business and deductible as overhead	Apr 16 5.1.2
Upper Tribunal: <i>HMRC v Imperial College of Science, Technology &amp; Medicine</i>	Upper Tribunal confirms that HMRC were bound by an agreed method under reg.102, even if it combined “business/non-business” with partial exemption	Jul 16 5.3.5
Upper Tribunal: <i>HMRC v Iveco Ltd</i>	Claims based on adjustment of consideration would have to be made within reasonable time of that adjustment; out of time	Jul 16 6.4.2
Upper Tribunal: <i>HMRC v Kati Zombory-Moldovan</i>	HMRC succeed in appeal, showing that supplies by fair organiser to pitch-holders is standard rated not exempt	Jan 17 3.1.1
Upper Tribunal: <i>HMRC v National Exhibition Centre Ltd</i>	Appeal about processing credit cards formally dismissed on return from CJEU	Oct 16 2.3.1
Upper Tribunal: <i>HMRC v Pacific Computers Ltd</i>	HMRC succeeded in appeal against FTT’s decision in MTIC case	Oct 16 5.8.3
Upper Tribunal: <i>HMRC v Richard Burton</i>	Occupancy condition relating to neighbouring business did prohibit separate use or disposal	Apr 16 3.4.1
Upper Tribunal: <i>HMRC v SAE Education Ltd</i>	FTT had not weighed factors correctly in holding a commercial company was a “college of a university”: HMRC’s appeal upheld	Jul 16 2.3.4
Upper Tribunal: <i>HMRC v TGH (Commercial) Ltd</i>	Dispute about protective costs order before Upper Tribunal hears appeal by HMRC	Jan 17 6.8.8
Upper Tribunal: <i>HMRC v Vodafone Group Services Ltd</i>	Company could not substitute the reasons for an in-time claim in order to bring in a different out-of-time claim	Apr 16 6.4.1
Upper Tribunal: <i>HMRC v Wakefield College</i>	Fees charged to students without remission based on income were received in course of business: relevant charitable purpose condition failed	Apr 16 2.11.1
Upper Tribunal: <i>ING Intermediate Holdings Ltd v HMRC</i>	Input tax on UK advertising was incurred in relation to UK exempt business, not overseas specified supplies	Oct 16 5.3.1
Upper Tribunal: <i>Marsdens Caterers of Sheffield v HMRC</i>	Payment on account trader failed to convince Upper Tribunal that POA rules were unfair or not applicable:	Apr 16 6.8.1



	surcharges confirmed	
Upper Tribunal: <i>Marshall &amp; Co v HMRC</i>	FTT had been wrong in one technical aspect of reasons for not awarding costs, but overall decision could not be faulted	Apr 16 6.8.10
Upper Tribunal: <i>Mobile Sourcing Ltd v HMRC</i>	Knowledge of agent had to be attributed to trader: MTIC appeal dismissed	Jul 16 5.8.3
Upper Tribunal: <i>Norseman Gold plc v HMRC</i>	Lack of link between management services supplied to subsidiary and any consideration meant that holding company was not making taxable supplies	Apr 16 5.1.1
Upper Tribunal: <i>Prizeflex Ltd v HMRC</i>	MTIC appeal to Upper Tribunal rejected	Jan 17 5.8.3
Upper Tribunal: <i>R (oao Telefonica Europe plc and another) v HMRC</i>	Application for judicial review refused in case involving HMRC direction on apportionment of income under use and enjoyment rules	Jul 16 4.2.1
Upper Tribunal: <i>R (oao The Durham Company Ltd (t/a Max Recycle)) v HMRC and another</i>	Local authorities could not be found to be acting outside a special legal regime in all circumstances, so trader would have to argue distortion of competition to make them VATable	Oct 16 2.12.2
Upper Tribunal: <i>Shields &amp; Sons Partnership v HMRC</i>	Upper Tribunal not sure that UK's agricultural flat rate scheme is in accordance with Directive	Oct 16 6.3.2
Upper Tribunal: <i>St Andrew's College Bradfield v HMRC</i>	Charitable school's subsidiary companies were not "eligible bodies" for sports exemption	Jan 17 2.3.7
Upper Tribunal: <i>Tricor plc v HMRC</i>	MTIC trader's appeal dismissed for second time in Upper Tribunal	Oct 16 5.8.3
Upper Tribunal: <i>Ulster Metal Refiners v HMRC</i>	MTIC appeal dismissed	Oct 16 5.8.3
Upper Tribunal: <i>Vehicle Control Services Ltd v HMRC</i>	Appeal about VAT allocated to non-VATable income from parking penalty charges dismissed	Oct 16 5.3.2
Upper Tribunal: <i>Zipvit Ltd v HMRC</i>	Upper Tribunal rejects claim for input VAT "due or paid" in payments to Royal Mail thought at the time to be exempt: HMRC would inevitably have refused reg.29 discretion without VAT invoices	Jul 16 6.4.3

## 9 Case law: First Tier Tribunal

First-Tier Tribunal (TC04770):	MTIC appeal allowed in part: some deals were actual purchase and sale	Apr 16 5.8.5
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<i>Electrade 247 Ltd</i>	transactions under director's own control	
First-Tier Tribunal (TC04795): <i>Gaysha Ltd</i>	Bank's failure to process payments over a weekend was not a reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04800): <i>B Bowley</i>	DIY claim for garage succeeded even though project had taken 20 years	Apr 16 3.4.1
First-Tier Tribunal (TC04803): <i>Cleckheaton Holdings Ltd</i>	Demonstrator cars were not capital assets for reg.101 calculation: input tax had to be restricted in <i>Fleming</i> claim for exempt sales	Apr 16 5.3.1
First-Tier Tribunal (TC04806): <i>Brian Hughes</i>	Import duty relief should be allowed to traveller in unfortunate circumstances	Apr 16 4.3.1
First-Tier Tribunal (TC04808): <i>KDT Management Ltd</i>	Company had used the wrong FRS category – HMRC were wrong to regard the company's correction as a "retrospective change of category"	Apr 16 6.3.1
First-Tier Tribunal (TC04814): <i>Ryefell Ltd t/a Hambledon Haulage</i>	Withdrawal of connected company from cash accounting, causing cash flow difficulties, was not a reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04815): <i>Geoffrey Lane</i>	Trader was too late to claim exception from registration retrospectively	Apr 16 6.2.1
First-Tier Tribunal (TC04819): <i>The Frozen Fruit Company Ltd</i>	Product was similar to water ice so excluded from zero rate	Apr 16 2.4.1
First-Tier Tribunal (TC04820): <i>Avicenna Centre for Chinese Medicine Ltd</i>	Evidence suggested that HMRC had given wrong answers during VAT visit in 2004, triggering s.78 interest on later repayment claim	Apr 16 6.4.4
First-Tier Tribunal (TC04823): <i>Contractors 4 U Ltd and another</i>	Penalties for unauthorised issue of VAT invoices confirmed on deliberate conduct scale	Apr 16 6.8.2
First-Tier Tribunal (TC04827): <i>Julian Anthony Goodman</i>	Application to join FRS retrospectively was rejected	Apr 16 6.3.1
First-Tier Tribunal (TC04829): <i>Ripon Farm Services Ltd</i>	Combined reduction of overdraft facility and seasonal decline in turnover, plus refusal of TTP application after deadline, was a reasonable excuse	Apr 16 6.8.1
First-Tier Tribunal (TC04830): <i>Spyshoponline.co.uk Ltd</i>	No excuse for surcharge	Apr 16 6.8.1
First-Tier Tribunal (TC04833): <i>Travel Incentives Meetings Exhibitions Ltd</i>	Supplies were eligible for TOMS even though sold to businesses for resale	Apr 16 2.9.1
First-Tier Tribunal (TC04835):	Penalties for income tax and VAT	Apr 16 6.7.1

<i>Telematique Ltd and another</i>	matters considered and confirmed	
First-Tier Tribunal (TC04836): <i>Sports and Leisure Group Ltd</i>	Monthly subscriptions did not include charge for credit in second year because no lump sum alternative was offered	Apr 16 2.3.2
First-Tier Tribunal (TC04839): <i>GSM Inter Trade Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04840): <i>Temple Finance Ltd and another</i>	Sch.6 para.1 direction was not appropriate: supplies between connected persons were not below MV	Apr 16 2.6.1
First-Tier Tribunal (TC04841): <i>Blue Ocean Associates Ltd</i>	Surcharge of £277,185 for one day late payment on account confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04845): <i>Half Penny Accountants Ltd</i>	HMRC review decision to require deposit of security was unreasonably made	Apr 16 6.9.7
First-Tier Tribunal (TC04846): <i>PGPH Ltd</i>	Tribunal refused to bar HMRC from the proceedings but issued directions	Apr 16 6.8.5
First-Tier Tribunal (TC04850): <i>Oceanair Express Logistics Ltd</i>	Company did not produce enough good reasons to justify appealing out of time: struck out	Apr 16 6.8.7
First-Tier Tribunal (TC04851): <i>TGH (Commercial) Ltd</i>	Ancillary buildings constructed with RRP building qualified for zero rate	Apr 16 3.3.2
First-Tier Tribunal (TC04853): <i>Tower Bridge GP Ltd</i>	Directions issued to both parties in MTIC appeal	Apr 16 6.8.5
First-Tier Tribunal (TC04855): <i>Wellcome Trust Ltd</i>	Charity had chosen not to apply <i>Lennartz</i> to purchase of a building, could not do so years after the event	Apr 16 5.1.3
First-Tier Tribunal (TC04859): <i>Fogarty (Filled Products) Ltd</i>	Late arrival of loan finance was reasonable excuse for some late payments, but other surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04860): <i>M J Hickey Plant Hire and Contracts Ltd</i>	Consideration of reduced penalties for “delayed tax” on reversing errors: held only available for careless errors, not deliberate ones	Apr 16 6.8.2
First-Tier Tribunal (TC04863): <i>Satpal Singh Laghmani</i>	Trader had no evidence to displace HMRC’s assessment on understated sales	Apr 16 6.7.2
First-Tier Tribunal (TC04869): <i>Midland Credit Ltd</i>	No good reason to reinstate an appeal after appellant had failed to engage with Tribunal	Apr 16 6.8.9
First-Tier Tribunal (TC04874): <i>Merlin</i>	Costs not awarded because HMRC	Apr 16 6.8.10

<i>Scientific LLP</i>	had not acted unreasonably	
First-Tier Tribunal (TC04877): <i>Kings Leisure Ltd</i>	Owner of land made exempt supplies of licence, could not deduct input tax on construction of mobile home pitches	Apr 16 3.1.1
First-Tier Tribunal (TC04886): <i>Broadsteady Ltd</i>	Scale rate did not apply because cars were not “allocated to employee” or did not have private mileage	Apr 16 2.12.2
First-Tier Tribunal (TC04888): <i>Aria Technology Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04889): <i>Benjamin Myles Marshall Hall</i>	Accountant appeared to have given trader bad advice about appeal, but that was insufficient reason to allow a late appeal to proceed: struck out	Apr 16 6.8.7
First-Tier Tribunal (TC04892): <i>Luxur plc</i>	Company failed to produce convincing evidence of hardship: application rejected by Tribunal	Apr 16 6.8.8
First-Tier Tribunal (TC04900): <i>Roberto Pia</i>	Reliance on accountant to register the business was not a reasonable excuse for penalty – failure to register had gone on too long	Apr 16 6.8.2
First-Tier Tribunal (TC04910): <i>Enviroengineering Ltd</i>	Costs charged by director’s accountancy practice in taking company’s appeal were “external” and claimable, but HMRC had not acted unreasonably	Apr 16 6.8.10
First-Tier Tribunal (TC04917): <i>Languard New Homes Ltd</i>	Zero rate allowed to “vertical conversion” of part commercial, part residential property	Apr 16 3.3.1
First-Tier Tribunal (TC04918): <i>S K and J Creations Ltd</i>	No excuse for late payments, surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04920): <i>The Green Bungalow Settlement</i>	Late registration penalty was still due even though there was no intention to avoid VAT	Apr 16 6.8.2
First-Tier Tribunal (TC04923): <i>Shanklin Conservative and Unionist Club</i>	Club’s main aims were social, not political, so subscriptions were not exempt	Apr 16 2.3.7
First-Tier Tribunal (TC04925): <i>K J Services Ltd</i>	Company failed to satisfy conditions for zero-rating as export or despatch	Apr 16 4.3.2
First-Tier Tribunal (TC04928): <i>M P Burke Transport Ltd</i>	Failure of bank to make payments over weekend was not a reasonable excuse: surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04929): <i>Lepton Service Station Ltd</i>	HMRC’s forms and guidance did not apply the law on voluntary	Apr 16 5.8.2

	registration: trader could insist on an earlier date rather than a later date	
First-Tier Tribunal (TC04931): <i>Mannor Construction Ltd</i>	Failure of bank to make payments over weekend was not a reasonable excuse: surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04935): <i>Gradon Construction Ltd</i>	HMRC's decision not to accept alternative evidence for input tax deduction was not unreasonable	Apr 16 5.8.4
First-Tier Tribunal (TC04937): <i>Bindery Machinery Services</i>	Combination of different problems still did not amount to reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04938): <i>Abbott International Trading Ltd and another</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04944): <i>Nestlé UK Ltd</i>	Powders for making fruit-flavoured milk were standard rated as "for preparation of beverages"	Apr 16 2.4.2
First-Tier Tribunal (TC04945): <i>Grade One Trading Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04946): <i>Walmley Ash Ltd</i>	Director must have known, or should have known, transactions were connected with fraud: MTIC appeal dismissed	Apr 16 5.8.5
First-Tier Tribunal (TC04949): <i>Collegiate Accommodation Consulting Ltd</i>	Combination of different problems still did not amount to reasonable excuse: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04951): <i>Hospital Telecommunications Services Ltd</i>	HMRC wrongly telling trader he could not use cash accounting was a reasonable excuse: surcharges cancelled	Apr 16 6.8.1
First-Tier Tribunal (TC04952): <i>Colin Thompson t/a CC Tiles</i>	Appeal struck out for lack of appealable decision, no prospect of success and out of time	Apr 16 6.8.6
First-Tier Tribunal (TC04953): <i>JSM Construction Ltd</i>	Dispute over reliability of witness evidence based on statement in a document; Tribunal declined to strike out appeal but issued directions	Apr 16 6.8.6
First-Tier Tribunal (TC04954): <i>George Akay</i>	HMRC reasonably refused to restore diamond after attempted smuggling	Apr 16 4.3.1
First-Tier Tribunal (TC04963): <i>Gryson Air Conditioning Equipment Ltd</i>	Deliberate conduct penalties considered – too large for directors to have been unaware	Apr 16 6.8.2
First-Tier Tribunal (TC04964):	Penalties for unauthorised issue of	Apr 16 6.8.2

<i>Kinesis Positive Recruitment Ltd</i>	VAT invoices confirmed on deliberate conduct scale	
First-Tier Tribunal (TC04965): <i>Boost Pay Ltd</i>	Director's absence was not a reasonable excuse for a company with several employees who could have taken over: surcharge confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04966): <i>Shaun David Corrigan</i>	"Inquiry" for repayment supplement purposes had to include a question – only the day of the visit could be left out by HMRC, so RS was due	Apr 16 6.4.6
First-Tier Tribunal (TC04970): <i>Baljit Singh</i>	Accountant appeared to have given trader bad advice about appeal, but that was insufficient reason to allow a late appeal to proceed: struck out	Apr 16 6.8.7
First-Tier Tribunal (TC04973): <i>Scott Kernohan</i>	Retrospective planning consent could not validate DIY claim	Apr 16 3.4.1
First-Tier Tribunal (TC04976): <i>Elbrook Cash &amp; Carry Ltd</i>	Hardship application not just a delaying tactic: accepted by Tribunal	Apr 16 6.8.8
First-Tier Tribunal (TC04980): <i>Andrew David Reeves</i>	Retention of gable on plans was "required", but was not a "facade" – not new construction after demolition	Apr 16 3.4.1
First-Tier Tribunal (TC04986): <i>Group One (Arshad Mehmood)</i>	Clawback of input tax confirmed, penalty mitigated from 70% to 60% to reflect some cooperation	Apr 16 6.7.3
First-Tier Tribunal (TC04987): <i>G Siddons Ltd</i>	Belief that direct debit was in place was not reasonable: no excuse, surcharges confirmed	Apr 16 6.8.1
First-Tier Tribunal (TC04991): <i>Koon Chung and Yuk Fong Lam</i>	Appeal on hot takeaways struck out as having no prospect of success	Jul 16 2.4.1
First-Tier Tribunal (TC04994): <i>Stocks Fly Fishery (a partnership)</i>	Supply of right to fish was a single taxable supply, in spite of contained right to take home edible fish	Jul 16 2.8.1
First-Tier Tribunal (TC04995): <i>Caligor RX Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC04997): <i>Grosvenor Cleaning Services Ltd</i>	Payment on account trader held not to have reasonable excuse for surcharge	Jul 16 6.8.1
First-Tier Tribunal (TC04998): <i>Pennine Care NHS Trust</i>	Secure mental health unit was RRP and not "similar to a hospital"	Jul 16 3.3.1
First-Tier Tribunal (TC04999): <i>Stereomatic Ltd</i>	ECSL penalty upheld	Jul 16 6.8.4
First-Tier Tribunal (TC05000): <i>SDI-Unistride (Southern) Ltd</i>	Exceptional difficulties in one period held to be reasonable excuse for surcharge; in other periods, appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05001): <i>Kevin</i>	Surcharge appeal dismissed	Jul 16 6.8.1

<i>and Caroline Clarke</i>		
First-Tier Tribunal (TC05003): <i>Dynamic People Ltd</i>	Judge Bishopp holds that a PE special method continued until HMRC cancelled it, even though the company had joined a VAT group	Jul 16 5.3.1
First-Tier Tribunal (TC05008): <i>Suzanne Deutsch</i>	Individual was held to be a partner in a validly registered partnership and liable for VAT, despite partner's alleged fraud	Jul 16 6.2.2
First-Tier Tribunal (TC05010): <i>Recruit Right Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05011): <i>Kingsdale Group Ltd and another</i>	Surcharge reduced where some of the income declared should have been exempt, even though s.80 meant it could not be repaid	Jul 16 6.8.1
First-Tier Tribunal (TC05013): <i>Thermo Timber Technology Ltd</i>	Timber eco-houses were not "caravans" for zero-rating	Jul 16 2.4.2
First-Tier Tribunal (TC05021): <i>Ken Renforth t/a Facade Detailing Service</i>	Exception from registration could not be granted retrospectively; judge appears not to understand forward and backward look tests	Jul 16 6.2.1
First-Tier Tribunal (TC05024): <i>Auxilium Project Management Ltd</i>	Appeal against "deliberate conduct" penalty allowed – misunderstanding had been careless, not deliberate	Jul 16 6.8.3
First-Tier Tribunal (TC05027): <i>Wholesale Clearance UK Ltd</i>	Assessments based on discrepancy between accounts and VAT returns upheld	Jul 16 6.7.3
First-Tier Tribunal (TC05030): <i>Joshua Ready and Leanda Jones t/a The Open Kitchen Cafe</i>	HMRC were correct to insist on registration based on zero-rated turnover, but should have excluded that turnover from assessment	Jul 16 6.2.4
First-Tier Tribunal (TC05035): <i>S &amp; I Electronics plc</i>	Case remitted to FTT long after 1 April 2009 was subject to "new rules" on costs, even though HMRC won costs in relation to original hearing	Jul 16 6.8.9
First-Tier Tribunal (TC05036): <i>C F Booth Ltd</i>	Case management hearing on MTIC appeal	Jul 16 5.8.3
First-Tier Tribunal (TC05038): <i>Fusion Care Solutions Ltd</i>	Surcharge appeal upheld in relation to earlier periods, reducing percentage for current period so no surcharge would be collected	Jul 16 6.8.1
First-Tier Tribunal (TC05041): <i>Brian Harvey t/a Sun Ice Air Conditioning Services</i>	FTT rejects appeal based on religious objections to filing online	Jul 16 6.3.1
First-Tier Tribunal (TC05042): <i>Maltavini Ltd</i>	Application to reinstate "hot takeaway" appeal based on more	Jul 16 6.8.8

	optimistic legal advice refused	
First-Tier Tribunal (TC05047): <i>Peter Walls t/a Charlies Accessories Ltd</i>	Appeal struck out for no reasonable prospect of success	Jul 16 6.8.7
First-Tier Tribunal (TC05050): <i>Eastern Atlantic Helicopters Ltd</i>	Input tax claim allowed on helicopter where there was doubt about ownership and supplier	Jul 16 5.2.2
First-Tier Tribunal (TC05055): <i>Nicola Kellett</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05056): <i>Shahzada Rasul</i>	Time limits considered: FTT accepted that officer did not have enough information to raise assessment until a date within 12 months of doing so	Jul 16 6.7.2
First-Tier Tribunal (TC05057): <i>Citipost Mail Ltd</i>	Company breached low value bulk import approval, but no customs debt arose as relief was mandatory	Jul 16 4.3.3
First-Tier Tribunal (TC05062): <i>Agilisys Contact Services Ltd and others</i>	Payment of salaries to joint venture was a disbursement, not part of the consideration for services	Jul 16 2.9.1
First-Tier Tribunal (TC05063): <i>Max Investments Ltd</i>	Company could not change the effective date of registration it had validly applied for, even though it had misunderstood the consequences	Jul 16 6.2.3
First-Tier Tribunal (TC05064): <i>The Grand Folkestone Ltd and another</i>	Business splitting directions upheld	Jul 16 6.7.1
First-Tier Tribunal (TC05066): <i>Falconwood Employment Agency</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05067): <i>Hallé Concerts Society</i>	Subscriptions to concert company were held exempt as it was a philanthropic body	Jul 16 2.3.8
First-Tier Tribunal (TC05068): <i>Jason Andrew</i>	Dishonesty penalty attributed to individual director: appeal dismissed – reliance on suggestion of “man in pub” was no excuse	Jul 16 6.8.3
First-Tier Tribunal (TC05069): <i>GH Preston Partnership</i>	Surcharge appeal allowed to very small extent, but rejected in relation to large number of periods in dispute	Jul 16 6.8.1
First-Tier Tribunal (TC05071): <i>Mucho Mas Ltd t/a Chilango</i>	Salads contained food above ambient temperature and were standard rated	Jul 16 2.4.1
First-Tier Tribunal (TC05072): <i>Lovibonds Brewery Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05078): <i>Blue Chip Hotels Ltd</i>	Hire of room licensed for civil wedding ceremonies was supplied “with facilities” so not exempt	Jul 16 3.1.1
First-Tier Tribunal (TC05079): <i>JSJ Metal Recycling Ltd</i>	Judge Gordon Reid comments on disproportionality but cannot uphold	Jul 16 6.8.1



	appeal against surcharge on those grounds	
First-Tier Tribunal (TC05081): <i>Mumbai Kitchen (Bromley) Ltd</i>	Appeal against penalties for failure to comply with information upheld, with criticism of HMRC's procedures	Jul 16 6.8.3
First-Tier Tribunal (TC05083): <i>Anthony Lorimer</i>	Appeal out of time refused: considerable prejudice, but delay too great to be a reasonable excuse	Jul 16 6.8.6
First-Tier Tribunal (TC05087): <i>J3 Building Solutions Ltd</i>	Dwelling constructed within retained walls of former property was "new construction", not reconstruction	Jul 16 3.3.3
First-Tier Tribunal (TC05088): <i>Infocom IT (UK) Ltd</i>	Reinstatement of appeal refused as case hopeless; HMRC awarded costs of reinstatement application	Jul 16 6.8.8
First-Tier Tribunal (TC05089): <i>Geotrading Europe Ltd</i>	HMRC were entitled to refuse to register trader who did not provide sufficient evidence of trading	Jul 16 5.1.3
First-Tier Tribunal (TC05093): <i>Enfield Tandoori Ltd</i>	Assessments upheld in principle but reduced in amount for flaws in calculation bases	Jul 16 6.7.4
First-Tier Tribunal (TC05094): <i>Susan Wilson</i>	Appeal against late notification penalties dismissed	Jul 16 6.8.3
First-Tier Tribunal (TC05097): <i>DTL Supplies Ltd</i>	Apparently fictitious supplies considered in appeal about VAT and corporation tax: appeal mostly dismissed	Jul 16 5.8.1
First-Tier Tribunal (TC05101): <i>J &amp; W Brown</i>	Penalty for failing to notify change from sole trader to partnership reduced from £582 to £101	Jul 16 6.8.3
First-Tier Tribunal (TC05102): <i>Doogs Garden Services</i>	Belated notification appeal dismissed, but Judge Gordon Reid recommended HMRC honour an apparent offer to settle for a smaller amount	Jul 16 6.2.1
First-Tier Tribunal (TC05107): <i>England and Wales Cricket Board Ltd</i>	Surcharge appeal allowed because FTT accepted evidence that liability notice had not been delivered to trader	Jul 16 6.8.1
First-Tier Tribunal (TC05108): <i>First State Investment Management (UK) Ltd</i>	Application to stay proceedings in case about pension fund management rejected	Jul 16 6.8.10
First-Tier Tribunal (TC05123): <i>Anthony Clynes</i>	Dishonesty penalty attributed to individual director: appeal dismissed	Jul 16 6.8.3
First-Tier Tribunal (TC05124): <i>Ascot International Sports &amp; Footwear Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05125): <i>Gamma Infinity Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1

First-Tier Tribunal (TC05126): <i>Iansyst Ltd</i>	Tablets and mobile phones with special software installed were “adapted solely for use by handicapped persons” and zero-rated	Jul 16 2.4.3
First-Tier Tribunal (TC05127): <i>C Neary Ltd</i>	Most of work on protected building was repairs and maintenance, not zero-rated	Jul 16 3.3.5
First-Tier Tribunal (TC05128): <i>Richard Akester</i>	DIY claim refused because planning consent not complied with at the time the work was done	Jul 16 3.4.1
First-Tier Tribunal (TC05130): <i>Tadmarton Heath Golf Club Company Ltd</i>	Application to be treated differently from <i>Berkshire</i> lead case on golf clubs was rejected	Jul 16 6.8.11
First-Tier Tribunal (TC05131): <i>Balhousie Holdings Ltd</i>	Sale and leaseback did not dispose of whole interest in building so clawback charge on RRP property under Sch.10 did not bite	Jul 16 3.3.4
First-Tier Tribunal (TC05133): <i>Faskally Care Home Ltd</i>	Insufficient evidence that company in partially exempt group had made taxable supplies to its fellow group companies	Jul 16 5.1.4
First-Tier Tribunal (TC05135): <i>Gastropub Hospitality Ltd</i>	Judge Gordon Reid comments on disproportionality but cannot uphold appeal against surcharge on those grounds	Jul 16 6.8.1
First-Tier Tribunal (TC05140): <i>PR Powersaving Solutions Ltd</i>	Surcharge appeal allowed where HMRC owed money to the appellant in relation to PAYE, leading to rejection of direct debit	Jul 16 6.8.1
First-Tier Tribunal (TC05150): <i>Japan MPV Motors Ltd</i>	FTT accepts that transaction was cancelled so no penalty for failure to include in VAT return	Jul 16 2.12.1
First-Tier Tribunal (TC05153): <i>Changtel Solutions Ltd and another</i>	Deliberate conduct penalties in relation to MTIC reduced to careless and “without concealment” by Tribunal	Jul 16 6.8.3
First-Tier Tribunal (TC05154): <i>Solar Power PV Ltd</i>	Dishonesty penalty attributed to individual director: appeal dismissed	Jul 16 6.8.3
First-Tier Tribunal (TC05157): <i>Mr XYZ</i>	Barrister could not obtain repayment by filing nil returns over four years after paying estimated assessments	Jul 16 6.4.5
First-Tier Tribunal (TC05159): <i>Sherdons Golf Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05160): <i>Aircall International Ltd and another</i>	MTIC appeal dismissed	Jul 16 5.8.3
First-Tier Tribunal (TC05162): <i>Xuong</i>	Assessment upheld but mitigation of	Jul 16 6.7.5

<i>Ngo</i>	penalties increased	
First-Tier Tribunal (TC05165): <i>Friends of the Earth Trust Ltd</i>	Cost of training fundraisers was not linked to sale of magazines	Jul 16 2.1.3
First-Tier Tribunal (TC05168): <i>UK Inbound Ltd</i>	Clawback assessment on trade representative body upheld	Jul 16 2.3.7
First-Tier Tribunal (TC05171): <i>Sport Academies Ltd</i>	Company ran taxable sports camps for children, not exempt childminding	Jul 16 2.3.6
First-Tier Tribunal (TC05174): <i>Highland Wood Energy Ltd</i>	Judge Gordon Reid comments on disproportionality but cannot uphold appeal against surcharge on those grounds	Jul 16 6.8.1
First-Tier Tribunal (TC05177): <i>BW Hills Southbank Ltd</i>	Surcharge appeal allowed where TTP had been asked for before deadline, but only accepted by HMRC after – requirements of law satisfied	Jul 16 6.8.1
First-Tier Tribunal (TC05179): <i>AZ Automobiles Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05187): <i>Colin Waller</i>	Appeal against dishonesty penalty allowed: HMRC had not discharged burden of proof to show particular director had acted dishonestly	Jul 16 6.8.3
First-Tier Tribunal (TC05188): <i>Damson Consulting Ltd</i>	Surcharge appeal dismissed	Jul 16 6.8.1
First-Tier Tribunal (TC05193): <i>Capital Focus Ltd</i>	Building containing bedsits was “a dwelling”, not “dwellings”	Jul 16 3.3.2
First-Tier Tribunal (TC05195): <i>D &amp; J Grant</i>	Input tax claim not available on supply that was never delivered	Jul 16 5.8.2
First-Tier Tribunal (TC05196): <i>Vehicle Control Services Ltd</i>	Company with 92% of income outside the scope had to apportion its VAT claim and only recover a small proportion of overhead VAT	Jul 16 5.3.3
First-Tier Tribunal (TC05197): <i>Life Services Ltd</i>	UK law breached fiscal neutrality by allowing exemption of any charity providing welfare but imposing extra restrictions on commercial company	Oct 16 2.3.4
First-Tier Tribunal (TC05198): <i>N Brown Group plc and another</i>	Argument about costs in relation to ongoing dispute	Oct 16 6.8.4
First-Tier Tribunal (TC05199): <i>Andrew Budgen</i>	Application for late appeal refused	Oct 16 6.8.3
First-Tier Tribunal (TC05202): <i>Leeds Smith Consulting Ltd</i>	MTIC appeal dismissed	Oct 16 5.8.3
First-Tier Tribunal (TC05205): <i>Patrick John Miskelly and another</i>	Appellant given one last chance to produce information for appeal	Oct 16 6.8.8
First-Tier Tribunal (TC05209): <i>Javed</i>	Argument about hardship application -	Oct 16 6.8.6

<i>and Azra Mughal (Partnership)</i>	refused	
First-Tier Tribunal (TC05213): <i>Ad Hoc Wine Bars Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05214): <i>Pyments Alcester Ltd</i>	Default surcharge appeal successful	Oct 16 6.8.1
First-Tier Tribunal (TC05222): <i>Andrew Holmes</i>	Application for late appeal refused	Oct 16 6.8.3
First-Tier Tribunal (TC05223): <i>Donsaw Ltd and others</i>	Fulfilment house could not deduct VAT paid for foreign import supplier	Oct 16 4.3.1
First-Tier Tribunal (TC05224): <i>Jane Borton t/a Contract Build</i>	Appeal about deductibility of input tax on a car allowed	Oct 16 5.4.1
First-Tier Tribunal (TC05226): <i>Changtel Solutions UK Ltd</i>	MTIC appeal dismissed	Oct 16 5.8.3
First-Tier Tribunal (TC05227): <i>Essential Telecom Ltd</i>	HMRC had not satisfied burden of proof in showing trader had not sold services to business customer established abroad	Oct 16 4.2.1
First-Tier Tribunal (TC05231): <i>Deloitte LLP</i>	Argument about admissibility of expert report in FTT	Oct 16 6.8.6
First-Tier Tribunal (TC05232): <i>Alexia Zimbler</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05239): <i>Rossway Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05240): <i>Sun Hill Racing Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05241): <i>Associated British Ports</i>	Warehousekeeper would not be able to deduct as input tax VAT payable for breach of customer's deferment conditions	Oct 16 4.3.2
First-Tier Tribunal (TC05244): <i>First Testing Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05245): <i>Praesto Consulting UK Ltd</i>	Legal fees billed to director personally were allowed as in reality supplied to the company in connection with its business	Oct 16 5.2.1
First-Tier Tribunal (TC05253): <i>Sibcas Ltd</i>	Temporary classroom accommodation was "moveable" and therefore standard rated	Oct 16 3.1.2
First-Tier Tribunal (TC05256): <i>Angela Spence t/a Spence and Horne Solicitors</i>	Default surcharge appeal partially successful	Oct 16 6.8.1
First-Tier Tribunal (TC05257): <i>K E Entertainments Ltd</i>	Adjustments to calculation of apportionment of bingo stake fees was within reg.38, not s.80	Oct 16 2.6.1

First-Tier Tribunal (TC05259): <i>GM Polystyrene Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05262): <i>Pro-Scaffolding (South West) Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05263): <i>Innzone Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05264): <i>BPL (Global) Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05266): <i>Seyed Anayet Torkizadeh and Homeira Torkizadeh</i>	Best judgement assessments confirmed	Oct 16 6.7.1
First-Tier Tribunal (TC05267): <i>AGC Customs Ltd</i>	Appeal against penalties for late filing of Sales Lists dismissed	Oct 16 6.8.2
First-Tier Tribunal (TC05271): <i>Michael Clements t/a The Glass Centre</i>	Appeal against notice to file online dismissed for no reasonable prospect of success	Oct 16 6.8.8
First-Tier Tribunal (TC05274): <i>Ronald Hull Junior Ltd</i>	Arguments about Statement of Case in MTIC case	Oct 16 6.8.6
First-Tier Tribunal (TC05278): <i>McNamara Joinery Ltd</i>	Default surcharge appeal succeeded because agent had attempted to make TTP agreement on time	Oct 16 6.8.1
First-Tier Tribunal (TC05279): <i>D Jacobson &amp; Sons Ltd</i>	Forgiveness of debts by lenders was not “payment of debt” on behalf of subsidiary, so bad debt relief due	Oct 16 5.7.1
First-Tier Tribunal (TC05280): <i>Ray Yates</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05283): <i>Stephen Howard Pearce</i>	Application for late appeal refused	Oct 16 6.8.3
First-Tier Tribunal (TC05284): <i>SOS Joinery Ltd</i>	Default surcharge appeal partially successful	Oct 16 6.8.1
First-Tier Tribunal (TC05289): <i>Dennison Trailers Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05293): <i>Mohammad Amin</i>	Technical procedural objections to assessments rejected	Oct 16 6.7.2
First-Tier Tribunal (TC05294): <i>77 Diamonds Ltd</i>	Application for late appeal refused	Oct 16 6.8.3
First-Tier Tribunal (TC05295): <i>Anne Elizabeth Mitchell</i>	Appeal struck out for no reasonable prospect of success	Oct 16 6.8.8
First-Tier Tribunal (TC05298): <i>PN &amp; MMA Consultants Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05299): <i>Philip Akrill</i>	Appeal against information notice dismissed	Oct 16 6.8.7
First-Tier Tribunal (TC05301):	Default surcharge appeal dismissed	Oct 16 6.8.1

<i>Benwick Sports Ltd</i>		
First-Tier Tribunal (TC05302): <i>ABC Countdown Cars Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05306): <i>Susanna Claire Posnett</i>	Default surcharge appeal dismissed in case about £217,000 surcharge	Oct 16 6.8.1
First-Tier Tribunal (TC05308): <i>DCC Logistics Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05309): <i>Association of Graduate Careers Advisory Services</i>	Graduate careers advice was not a recognised profession and did not have public or civic objects	Oct 16 2.3.5
First-Tier Tribunal (TC05311): <i>Carlton Clubs Ltd</i>	Company succeeded in application to be allowed to proceed out of time because it had reasonably believe the matter to be stood over	Oct 16 6.8.3
First-Tier Tribunal (TC05312): <i>Scandinavian Log Cabins Direct Ltd</i>	Kits for making caravans were zero-rated as caravans were	Oct 16 2.4.1
First-Tier Tribunal (TC05316): <i>St George's Augustinian Care</i>	Ancillary buildings did not qualify for ZR as construction of dwellings in retirement village	Oct 16 3.3.2
First-Tier Tribunal (TC05318): <i>Fortyseven Park Street Ltd</i>	Fractional shares in luxury apartments were "similar to a hotel" and standard rated	Oct 16 3.1.3
First-Tier Tribunal (TC05320): <i>David Charles Allen</i>	HMRC win arguments about procedure	Oct 16 6.8.3
First-Tier Tribunal (TC05321): <i>Venda Valet Ltd</i>	Appeal about deductibility of input tax on a car dismissed	Oct 16 5.4.2
First-Tier Tribunal (TC05323): <i>Marie Reynolds</i>	DIY claim failed because claimant had not complied with planning permission	Oct 16 3.4.1
First-Tier Tribunal (TC05326): <i>Richard Galvin</i>	Argument about reinstatement of appeal: application rejected	Oct 16 6.8.3
First-Tier Tribunal (TC05327): <i>Balti Hut (Gloucester) Ltd; Abdul Ghane Ali</i>	Small reduction in assessments in case about TOGC and dishonesty	Oct 16 6.7.3
First-Tier Tribunal (TC05330): <i>Zone Contractors Ltd</i>	Appeal about deductibility of input tax on cars allowed	Oct 16 5.4.3
First-Tier Tribunal (TC05332): <i>Kyriakos Karoulla t/a Brockley's Rock</i>	Best judgement assessments confirmed	Oct 16 6.7.1
First-Tier Tribunal (TC05334): <i>Dollar Financial UK Ltd</i>	Services of lead generation for payday lender were exempt, but services of "live chat" and "conversion" were not intermediary	Oct 16 2.3.3
First-Tier Tribunal (TC05338): <i>Robert</i>	Dispute about approved alterations to listed buildings, also covering	Oct 16 3.3.4

<i>Morfee</i>	procedural matters and costs	
First-Tier Tribunal (TC05342): <i>Thorne Motor Company</i>	Appeal about bad debt relief not claimed in 2006 was far too late	Oct 16 5.7.2
First-Tier Tribunal (TC05346): <i>Coinstar Ltd</i>	Machine exchanging coins for vouchers and charging 9.9% of value was providing exempt service	Oct 16 2.3.2
First-Tier Tribunal (TC05347): <i>Vahid Alinejad</i>	Invoices issued in name of owner allowed to some extent	Oct 16 5.8.1
First-Tier Tribunal (TC05351): <i>JJK Engineering Ltd</i>	Flat rate trader wins appeal on choice of rate – HMRC’s decision was unreasonable	Oct 16 6.3.1
First-Tier Tribunal (TC05356): <i>Cavendish Green Ltd</i>	Garden wall was a “building” so project was “in progress” at time of transfer, but was not in accordance with planning permission so not ZR	Oct 16 3.3.3
First-Tier Tribunal (TC05358): <i>Khalid Mahmood</i>	Taxi firm was acting as agent for drivers, not principal, so was not registrable at date HMRC had ruled	Oct 16 2.9.2
First-Tier Tribunal (TC05359): <i>Ivy Stationery Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05362): <i>AFC Telford United</i>	Default surcharge appeal dismissed	Oct 16 6.8.1
First-Tier Tribunal (TC05368): <i>Richard Hall</i>	DIY claim failed because supply should have been zero-rated	Oct 16 3.4.1
First-Tier Tribunal (TC05371): <i>Mehmooda Sultana Khan t/a Café Aroma</i>	Trader had not produced any evidence to displace assessments	Oct 16 6.7.4
First-Tier Tribunal (TC05375): <i>NT Ada Ltd</i>	Some of matters in dispute were appealable decisions, and some were not because statutory review had been offered using wrong words	Oct 16 6.8.5
First-Tier Tribunal (TC05376): <i>Gurcharan Singh t/a Smethwick Carpet &amp; Furniture Warehouse</i>	“Alternative evidence” input tax appeal dismissed	Oct 16 5.8.2
First-Tier Tribunal (TC05376): <i>Gurcharan Singh</i>	Records were so poor that claiming input tax was “careless” and wrong	Jan 17 5.8.5
First-Tier Tribunal (TC05377): <i>Salim Miah</i>	Inaccuracy penalty reduced to “careless” scale but disclosure was prompted	Oct 16 6.8.2
First-Tier Tribunal (TC05378): <i>IC Wholesale Ltd</i>	Appeal against assessments on transactions with Irish customers dismissed	Oct 16 4.3.4
First-Tier Tribunal (TC05379): <i>Eurotrade (W) Ltd</i>	Default surcharge appeal dismissed	Oct 16 6.8.1

First-Tier Tribunal (TC05380): <i>William Steynor</i>	DIY claim failed because claimant completed a project started by someone else who had lived in the property	Oct 16 3.4.1
First-Tier Tribunal (TC05383): <i>Shimlas Ltd</i>	Information Notice penalties confirmed	Jan 17 6.8.10
First-Tier Tribunal (TC05384): <i>Ian Kerry Lambert t/a IKL Transport</i>	Hot tub had no connection with haulier's business	Jan 17 5.6.1
First-Tier Tribunal (TC05387): <i>Marlin Global Services Ltd</i>	Surcharge confirmed in 11 periods, cancelled in 1	Jan 17 6.8.1
First-Tier Tribunal (TC05391): <i>John Chu</i>	Most of best judgement assessment upheld	Jan 17 6.7.2
First-Tier Tribunal (TC05392): <i>Dean Jason Butler</i>	Trader who regularly consulted HMRC enquiry offices had no reasonable excuse for late registration	Jan 17 6.2.1
First-Tier Tribunal (TC05394): <i>GMK Building Contracts Ltd</i>	HMRC should reconsider whether alternative evidence was sufficient to allow deductions under reg.29	Jan 17 5.8.5
First-Tier Tribunal (TC05395): <i>Ian Charles t/a Boston Computer Group Europe</i>	Claim for repayment supplement struck out as having no reasonable chance of success	Jan 17 6.4.3
First-Tier Tribunal (TC05400): <i>Ashley David Transfers Ltd</i>	Decision to require security was not unreasonable	Jan 17 6.9.17
First-Tier Tribunal (TC05403): <i>Concryn Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05405): <i>MAT Services Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05406): <i>Alan Desmond Manifold t/a Easy Living Meals On Wheels</i>	Trader's supplies of "meals on wheels" were neither zero rated nor exempt	Jan 17 2.4.1
First-Tier Tribunal (TC05408): <i>Patrick Doherty and another t/a D &amp; L Contracts</i>	Cap prevented repayment of VAT where assessments replaced by returns	Jan 17 6.4.2
First-Tier Tribunal (TC05413): <i>Sailing Projects Ltd</i>	Supply of yacht with crew to connected company qualified for zero rating as transport of passengers	Jan 17 2.4.2
First-Tier Tribunal (TC05414): <i>Joyce Whitfield</i>	Most of best judgement assessment upheld	Jan 17 6.7.3
First-Tier Tribunal (TC05415): <i>Ireland Generator And Spare</i>	Car was available for private use, even if not actually used privately	Jan 17 5.4.1
First-Tier Tribunal (TC05416): <i>Victoria Walk Ltd</i>	Knowledge of fraud considered where connected supplier was known to be insolvent when VAT return claiming input tax was submitted	Jan 17 5.8.1



First-Tier Tribunal (TC05420): <i>South Link Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05421): <i>Gelato Gelato Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05422): <i>Rat Ventures LLP</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05424): <i>FT Publicity Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05426): <i>David and Pamela Matthews</i>	Apportionment of sale between opted commercial part and exempt residential part of building considered	Jan 17 3.2.2
First-Tier Tribunal (TC05427): <i>Peter William Mason-Apps T/A Mason Apps, Smallmans &amp; Co</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05429): <i>Paling Plumbing &amp; Heating Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05433): <i>Angela McCamley</i>	Trader had no evidence of export so did not qualify for zero rating	Jan 17 4.3.3
First-Tier Tribunal (TC05436): <i>Cumberland Constructions Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05439): <i>Hattons (Southport) Ltd</i>	Trader allowed to appeal out of time because of balance of prejudice if application denied	Jan 17 6.8.11
First-Tier Tribunal (TC05442): <i>ATEC Associates Ltd</i>	Appeal struck out and reinstated twice would not be struck out again	Jan 17 6.8.11
First-Tier Tribunal (TC05443): <i>ATEC Associates Ltd</i>	MTIC appeal rejected	Jan 17 5.8.4
First-Tier Tribunal (TC05445): <i>Sportsdirect.com Retail Ltd and another</i>	Decision letter about distance selling rules was appealable matter	Jan 17 6.8.11
First-Tier Tribunal (TC05447): <i>Hotels4U.com Ltd</i>	Website was selling hotel accommodation as agent, not principal	Jan 17 2.9.1
First-Tier Tribunal (TC05450): <i>Water Property Ltd</i>	FTT decides disapplication of option to tax does not apply where no avoidance intended	Jan 17 3.2.1
First-Tier Tribunal (TC05453): <i>Sirimi Salons Ltd t/a The Red Salon</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05455): <i>Sintra Global Inc</i>	No evidence presented to support hardship application	Jan 17 6.8.9
First-Tier Tribunal (TC05459): <i>Drinks Stop Cash &amp; Carry Ltd</i>	Information Notice penalties confirmed	Jan 17 6.8.10
First-Tier Tribunal (TC05461): <i>I &amp; S Ward Roofing and Cladding</i>	Poor advice received from customer's accountant was not a reasonable excuse for late registration	Jan 17 6.2.2

First-Tier Tribunal (TC05462): <i>Thomas H Heckingbottom</i>	Occupancy restriction related to neighbouring business and ruled out DIY claim	Jan 17 3.4.1
First-Tier Tribunal (TC05464): <i>Football Mundial Ltd</i>	HMRC had not acted unreasonably in relation to appeal, so no costs awarded	Jan 17 6.8.8
First-Tier Tribunal (TC05469): <i>Danger Money Records Ltd</i>	Appeal struck out for being out of time and no prospect of success	Jan 17 6.8.11
First-Tier Tribunal (TC05472): <i>Briteair Systems Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05475): <i>Omid Khazaei</i>	FTT agreed trader was late registering, but adjusted HMRC's extrapolation of turnover	Jan 17 6.2.2
First-Tier Tribunal (TC05476): <i>Oise Ltd</i>	Tribunal considers which courses were TEFL and which were "teacher training"	Jan 17 2.3.5
First-Tier Tribunal (TC05477): <i>Durham Cathedral</i>	Expenditure on bridge repairs was connected with all activities of cathedral, so partly recoverable	Jan 17 5.1.1
First-Tier Tribunal (TC05480): <i>Heating Plumbing Supplies Ltd</i>	Inputs relating to management buyout were overheads of the taxable business	Jan 17 6.1.1
First-Tier Tribunal (TC05481): <i>M S Resources LLP</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05484): <i>Catplant Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05485): <i>Michael J Bromley</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05490): <i>SNAR Associates Ltd</i>	Belated notification penalty confirmed	Jan 17 6.8.3
First-Tier Tribunal (TC05495): <i>The Damn Yankee Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05498): <i>C R Vending and Electronics Ltd</i>	No good reason for long delay in appealing: leave to appeal out of time refused	Jan 17 6.8.7
First-Tier Tribunal (TC05500): <i>Eurovision Logistics Ltd</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05506): <i>Multimedia Computing Ltd and another</i>	UK company was fixed establishment of Jersey company even though not a subsidiary of it	Jan 17 4.2.2
First-Tier Tribunal (TC05507): <i>Wearside Civil Engineering Ltd</i>	Supply of hydrotherapy pools qualified for zero rating as adapted for use by disabled persons	Jan 17 2.4.3
First-Tier Tribunal (TC05508): <i>Lindsay Hackett</i>	Most of appellant's applications about conduct of appeal about £12m	Jan 17 6.8.4

	personal penalty were refused	
First-Tier Tribunal (TC05509): <i>Unicom Insurance Services Ltd</i>	Insurance agent supplied “specified supplies” to non-EU insurer, not to UK consumers	Jan 17 2.3.1
First-Tier Tribunal (TC05510): <i>Charles Denis Smith</i>	Various problems with DIY claim considered: some small successes for claimant, main points dismissed	Jan 17 3.4.21
First-Tier Tribunal (TC05513): <i>British Security Industry Association Ltd</i>	HMRC awarded costs in dispute about late change to statement of case	Jan 17 6.8.8
First-Tier Tribunal (TC05518): <i>Romasave (Property Services) Ltd</i>	Best judgement assessment upheld	Jan 17 6.7.4
First-Tier Tribunal (TC05519): <i>Peter Boggis</i>	Occupancy restriction related to neighbouring business and ruled out DIY claim	Jan 17 3.4.1
First-Tier Tribunal (TC05520): <i>Glen Lyn Generations Ltd and another</i>	Parts of appeal about online filing requirement struck out, but parts allowed to proceed	Jan 17 6.3.3
First-Tier Tribunal (TC05523): <i>Teletape (a firm)</i>	Misdeclaration penalties were raised in time, and statutory rules on issue of assessment bound the Tribunal	Jan 17 6.8.2
First-Tier Tribunal (TC05528): <i>Parklane UK Investments Ltd</i>	HMRC were wrong to refuse to suspend penalty	Jan 17 6.8.4
First-Tier Tribunal (TC05529): <i>Expeditors Ltd</i>	MTIC appeal rejected	Jan 17 5.8.4
First-Tier Tribunal (TC05533): <i>Highlake Ltd</i>	Decision to require security was not unreasonable	Jan 17 6.9.17
First-Tier Tribunal (TC05536): <i>Brian Hattam and another t/a EDF (UK)</i>	Surcharge confirmed	Jan 17 6.8.1
First-Tier Tribunal (TC05537): <i>Inspired By Service Ltd</i>	Trader who voluntarily registered following poor advice was not allowed to cancel the registration	Jan 17 6.2.3
First-Tier Tribunal (TC05540): <i>AGM (Riverside) Ltd</i>	No good reason for long delay in appealing: leave to appeal out of time refused	Jan 17 6.8.7
First-Tier Tribunal (TC05541): <i>David Jenkins</i>	Appeal about long-standing mistake in operating the FRS struck out for no prospect of success	Jan 17 6.3.2
First-Tier Tribunal (TC05543): <i>Kusten Vorland Ltd</i>	Surcharge cancelled because SLNs not received by taxpayer	Jan 17 6.8.1
First-Tier Tribunal (TC05551): <i>Authentik Language Learning Resources Ltd (in liquidation)</i>	Distance selling registration could not be retrospectively cancelled on the basis that the supplies were zero rated	Jan 17 6.2.4
First-Tier Tribunal (TC05552): <i>Wetheralds Construction Ltd</i>	Supplies qualified for lower rating as insulation for roofs, not insulated	Jan 17 2.5.1

	roofs	
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## 10 Other material

<i>Independent, 18 March 2016</i>	Negotiations to apply zero rate to sanitary products	Apr 16 2.4.4
<i>Law Society, 10 June 2016</i>	Delay in change of liability of property searches	Jul 16 2.12.3
<i>Taxation, 4 February 2016</i>	Article about best judgement assessments and need for good records	Apr 16 6.7.4
<i>Taxation, 25 February 2016</i>	Article about tax issues arising in the holiday industry	Apr 16 2.9.3
<i>Taxation, 3 March 2016</i>	Article reviews cases in which HMRC have tried to impose FRS categories and generally lost	Apr 16 6.3.2
<i>Taxation, 10 March 2016</i>	Article about policy requiring pre-registration VAT on fixed assets to be depreciated before reg.111 claim	Apr 16 5.8.2
<i>Taxation, 14 April 2016</i>	Article about VAT problems from transactions in property	Jul 16 3.1.2
<i>Taxation, 21 April 2016</i>	Article about exemption for private tuition	Jul 16 2.3.5
<i>Taxation, 5 May 2016</i>	Article about MJ Hickey Plant Hire and Contracts Ltd and penalty for deliberate delaying of tax payments	Jul 16 6.8.5
<i>Taxation, 12 May 2016</i>	Article about borderline between a business and a hobby	Jul 16 5.6.1
<i>Taxation, 2 June 2016</i>	Article about Jason Andrew case of fraud suggested by “man in the pub”	Jul 16 6.8.3
<i>Taxation, 2 June 2016</i>	Article about four areas in which HMRC’s views have been challenged or have changed in the last 12 months	Jul 16 6.9.7
<i>Taxation, 9 June 2016</i>	Article about proposals for new rules on “fulfilment houses” in UK	Jul 16 6.9.7
<i>Taxation, 30 June 2016</i>	Problems of incorrectly completed import declaration	Oct 16 4.3.3
<i>Taxation, 30 June 2016</i>	Richard Curtis canvasses views of experts on consequences of Brexit	Oct 16 6.9.12
<i>Taxation, 7 July 2016</i>	Alex Tostevin considers what changes to UK VAT may follow from Brexit	Oct 16 6.9.12
<i>Taxation, 21 July 2016</i>	Cases in which purchasers have paid a deposit and then been denied input tax because the supply is never made	Oct 16 5.8.5
<i>Taxation, 4 August 2016</i>	VAT aspects of incorporating a residential property business	Oct 16 3.5.1

<i>Taxation, 18 August 2016</i>	Potential tax problems with land sales, covering capital gains, SDLT, VAT and inheritance tax	Oct 16 3.5.1
<i>Taxation, 14 September 2016</i>	Problem of a trader buying a business and mistakenly paying VAT	Oct 16 5.8.5
<i>Taxation, 29 September 2016</i>	Article about harshness of default surcharge	Oct 16 6.8.1
<i>Taxation, 13 October 2016</i>	Article about lessons to be learned from surcharge appeals	Jan 17 6.8.1
<i>Taxation, 20 October 2016</i>	Article about proposed penalties for enabling fraud	Jan 17 6.8.5
<i>Taxation, 20 October 2016</i>	Article about proposed penalties for enabling fraud	Jan 17 6.8.5
<i>Taxation, 27 October 2016</i>	Article about cases on deduction of input tax on cars	Jan 17 5.4.2
<i>Taxation, 27 October 2016</i>	Article about direct tax implications of Brexit	Jan 17 6.9.13
<i>Taxation, 17 November 2016</i>	Article about practical experience of compliance visit	Jan 17 6.9.13
<i>Taxation, 1 December 2016</i>	Article about recent cases on VAT and charities	Jan 17 2.11.2
<i>Taxation, 1 December 2016</i>	Article about HMRC visits	Jan 17 6.9.13
<i>Taxation, 8 December 2016</i>	Article about <i>Uber</i> decision and implications for tax and VAT	Jan 17 2.9.2
<i>Taxation, 8 December 2016</i>	Article about changes to Flat Rate Scheme	Jan 17 6.3.1
<i>Taxation, 15 December 2016</i>	Article with festive seasonal tax planning ideas	Jan 17 6.2.6
<i>Taxation, 15 December 2016</i>	Article reviews VAT proposals in Autumn Statement	Jan 17 6.9.2
<i>The Guardian, 21 December 2016</i>	Report that Public Accounts Committee will investigate online fraudulent VAT losses	Jan 17 6.9.7

## **11 Lectures**

### **2.1 Scope of VAT**

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Supply of Credit	2.3.2	Apr 16
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## 5.8 Other input tax problems

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