

VAT UPDATE 2015/16

INDEX

**Covering quarterly updates
April, July and October 2015**

VAT Update January 2016 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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https://taxagents.blog.gov.uk/2015/07/14/time-to-pay-arrangements-mandatory-direct-debit/	Taxpayers agreeing Time To Pay to be required to settle by Direct Debit	Oct 15 6.9.7
https://www.gov.uk/government/publications/vat-road-fuel-scale-charges-table/vat-updated-valuation-table-road-fuel-scale-charges-from-1-may-2015	New road fuel scale charges	Jul 15 2.12.2
www.gov.uk/government/consultations/extra-statutory-concessions-technical-consultation-on-draft-legislation	Consultation on replacing ESC on effect of s.26A VATA 1994 on insolvency practitioners with statutory rules	Jan 16 5.7.1
www.gov.uk/government/consultations/hmrc-penalties-a-discussion-document	Discussion document on review of penalty regime	Apr 15 6.8.1

www.gov.uk/government/consultations/key-questions-for-ots-review-on-small-company-taxation	Office of Tax Simplification invites comments for review of small company taxation	Jan 16 6.9.8
www.gov.uk/government/consultations/simplification-of-intrastat	Summary of responses to Intrastat consultation	Apr 15 4.3.2
www.gov.uk/government/consultations/tax-enquiries-closure-rules	Proposal for partial closure notices in FB 2016 or 2017	Jan 16 6.9.10
www.gov.uk/government/consultations/withdrawal-of-extra-statutory-concessions-2015	Consultation on withdrawal of extra-statutory concessions	Jan 16 6.9.1
www.gov.uk/government/news/change-s-to-hmrc-telephone-numbers	0845 helpline numbers cancelled	Jul 15 6.9.4
www.gov.uk/government/news/hmrc-acts-to-improve-customer-service	Statistics on HMRC customer service and response to improve	Jul 15 6.9.4
www.gov.uk/government/publications	New versions of compliance check factsheets	Jan 16 6.9.2
www.gov.uk/government/publications/community-amateur-sports-clubs-detailed-guidance-notes	Detailed guidance notes for Community Amateur Sports Clubs	Jul 15 2.11.3
www.gov.uk/government/publications/customs-information-paper-39-2015-implementation-of-the-union-customs-code	Paper explaining the changes to import, export and storage procedures	Jan 16 4.3.2
www.gov.uk/government/publications/finance-bill-2016-draft-legislation-overview-documents	Finance Bill 2016 points on VAT	Jan 16 6.9.15
www.gov.uk/government/publications/hm-revenue-and-customs-car-derived-vans-and-combi-vans	New list of car-derived vans	Jul 15 5.4.1
www.gov.uk/government/publications/issue-briefing-calculating-the-2013-to-2014-tax-gap	Annual report on tax gap	Jan 16 6.9.3
www.gov.uk/government/publications/issue-briefing-hmrc-announces-next-step-in-its-ten-year-modernisation-programme	HMRC to consolidate 170 offices across the UK	Jan 16 6.9.7
www.gov.uk/government/publications/tackling-the-hidden-economy-extension-of-new-data-gathering-powers	FA 2016 will extend HMRC's data gathering powers	Jan 16 6.9.15
www.gov.uk/government/publications/vat-changes-to-the-reduced-rate-for-energy-saving-materials	Changes to reduced rate on energy saving materials	Jan 16 2.5.2
www.gov.uk/government/publications/vat-isle-of-man-charities	Finance Bill 2016 will amend FA 2010 Sch.6 so Isle of Man charities	Jan 16 2.11.2

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www.gov.uk/government/publications/vat-mini-one-stop-shop-agents-online-service	Guidance for agents on registering clients for MOSS	Jul 15 4.1.1
www.gov.uk/government/publications/vat-notification-of-an-option-to-tax-land-and-or-buildings-vat1614a#history	Revised versions of forms VAT1614A and VAT1614H	Apr 15 3.2.1
www.gov.uk/government/publications/vat-power-to-provide-refunds-to-certain-persons	FA 2016 will give power to nominate s.33 bodies	Jan 16 6.9.15
www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers	Updated HMRC guidance on MOSS rules	Apr 15 4.1.2
www.gov.uk/government/publications/vat-supplying-digital-services-to-private-consumers/vat-businesses-supplying-digital-services-to-private-consumers	Extension of MOSS relaxation for micro-businesses – can retain only one piece of information about customer’s location	Jul 15 4.1.1
www.gov.uk/guidance/record-keeping-checks-on-your-business	End of Business Records Checks announced	Jan 16 6.9.9
www.gov.uk/introduction-of-the-union-customs-code-ucc	UK implementation of import and export procedures under new Union Customs Code expected 1 May 2016	Jul 15 4.3.7
www.gov.uk/non-statutory-clearance-service-guidance	Updated guidance on non-statutory clearance service	Jul 15 6.9.2
www.gov.uk/pay-tax-debit-credit-card	Restrictions announced on number of times cards can be used to pay tax	Jan 16 6.9.17
www.gov.uk/register-and-use-the-vat-mini-one-stop-shop	HMRC’s guidance on how to register and use MOSS updated	Apr 15 4.1.2
www.gov.uk/register-and-use-the-vat-mini-one-stop-shop	More guidance for users of MOSS	Jul 15 4.1.1
www.hmrc.gov.uk/manuals/vcharmanual/index.htm	New guidance manual on determining charitable status and charitable activities for VAT purposes	Jul 15 2.11.2

2 Statute and other Parliamentary material

<i>Budget Report para.2.53</i>	Tax lock for VAT rates in remainder of this Parliament	Oct 15 6.9.5
<i>Budget Report para.2.136</i>	Announcement that use and enjoyment rules will be changed next year to catch supplies made in UK	Oct 15 4.2.1
<i>Budget Report para.2.137</i>	Eligible public bodies to reclaim VAT refunds for specified shared services	Oct 15 5.8.2
<i>SI 2015/449</i>	London Legacy Development	Apr 15 5.8.5

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<i>SI 2015/750</i>	Annual increase in registration thresholds	Apr 15 6.2.3
<i>SI 2015/Draft</i>	Changes to partial exemption rules in relation to turnover of foreign branches	Apr 15 5.3.1
<i>SI 2015/1949</i>	Value Added Tax (Caravans) Order 2015	Jan 16 2.4.2
<i>SI 2015/1978</i>	New rules on partial exemption and turnover of foreign branches introduced	Jan 16 5.3.2
<i>SI 2015/2015</i>	VAT exemption limit for small non-commercial consignments reduced	Jan 16 4.3.5
<i>SSI 2015/184</i>	Practice and procedures for the Scottish FTT and UT	Jul 15 6.8.9
www.gov.uk/government/publications/vat-deductions-relating-to-foreign-branches	Changes to partial exemption rules in relation to turnover of foreign branches	Apr 15 5.3.1
www.gov.uk/government/publications/vat-refunds-for-palliative-care-charities	Palliative care charities added to s.33 bodies	Apr 15 5.8.5
www.gov.uk/government/publications/vat-refunds-to-medical-courier-charities	Search and rescue charities added to s.33 bodies	Apr 15 5.8.5
www.gov.uk/government/publications/vat-refunds-to-strategic-highways-companies	Strategic Highways Companies added to list in s.41(7) VATA 1994	Apr 15 5.8.5
www.gov.uk/government/uploads/system/uploads/attachment_data/file/385271/Refunds_of_VAT_to_search_and_rescue_charities.pdf	Medical courier charities added to s.33 bodies	Apr 15 5.8.5
www.gov.uk/government/publications/queens-speech-2015-background-briefing-notes	Queen's Speech outlined	Jul 15 6.9.8
www.gov.uk/government/consultations/hmrc-penalties-a-discussion-document	First summary of responses to consultation on penalties	Oct 15 6.9.1
www.gov.uk/government/consultations/improving-large-business-tax-compliance	Consultation on measures to improve tax compliance among large businesses	Oct 15 6.9.2
www.gov.uk/government/consultations/strengthening-sanctions-for-tax-avoidance-a-consultation-on-detailed-proposals	Consultation on proposals for new measures against serial avoiders	Oct 15 6.9.2

www.gov.uk/government/consultations/tackling-offshore-evasion	Consultation on new offence for corporations that fail to prevent agents from facilitating tax evasion	Oct 15 6.9.2
www.gov.uk/government/publications/draft-legislation-the-enforcement-by-deduction-from-accounts-information-regulations-2015	Consultation on aspects of direct recovery of debts system	Oct 15 6.9.2
www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2014-to-2015	HMRC's annual report and accounts for the year ended 31 March 2015	Oct 15 6.9.3
www.gov.uk/government/publications/how-we-resolve-tax-disputes-2014-to-2015	Report of the Tax Assurance Commissioner	Oct 15 6.9.6
www.gov.uk/government/publications/summer-finance-bill-2015-legislation-and-explanatory-notes	Second Finance Bill of 2015 published	Oct 15 6.9.5
www.gov.uk/government/publications/tax-lock-income-tax-national-insurance-contributions-and-vat	Tax lock for VAT rates in remainder of this Parliament	Oct 15 6.9.5

3 Other UK official material

http://www.tax.org.uk/Standards/Professional-Conduct-in-Relation-to-Taxation.htm	Updated guidance on professional conduct in relation to tax work	Jul 15 6.9.11
www.nao.org.uk/wp-content/uploads/2015/12/Tackling-tax-fraud-how-HMRC-responds-to-tax-evasion-the-hidden-economy-and-criminal-attacks.pdf	NAO report on HMRC's approach to tax evasion and fraud	Jan 16 6.9.4
http://tinyurl.com/o29vp4q	Inquiry into whether Northern Ireland should have reduced VAT rate on tourism	Jan 16 6.9.13
https://www.gov.uk/government/publications/spending-review-and-autumn-statement-2015-documents/spending-review-and-autumn-statement-2015#policy-decisions – para.6.5 and 12.2	Debate about application of lower rate to sanitary protection	Jan 16 2.4.1
www.pwc.com/gx/en/paying-taxes/pdf/pwc-paying-taxes-2015-high-resolution.pdf	Annual report on tax compliance burden in 189 countries	Jan 16 6.9.6

4 Case law: Court of Justice of the European Union

CJEU (A-G) (C-109/14): <i>Finanzamt Hamburg-Mitte v Marenave Schifffahrts AG</i>	Opinion about deduction of input tax by holding company and legality of restrictions on grouping	Apr 15 4.4.8
CJEU (A-G) (C-174/14): <i>Saudaçor</i> —	Opinion about status of public body	Jul 15 4.4.9

<i>Sociedade Gestora de Recursos e Equipamentos de Saúde dos Açores S.A. v Fazenda Pública</i>		
CJEU (A-G) (Case C-105/14): <i>Criminal proceedings against Ivo Taricco and Others</i>	Opinion about Italian rules that allow traders to escape liability by significantly delaying proceedings	Jul 15 4.4.10
CJEU (A-G) (Case C-108/14): <i>Beteiligungsgesellschaft Larentia + Minerva mbH & Co. KG v Finanzamt Nordenham</i>	Opinion about deduction of input tax by holding company and legality of restrictions on grouping	Apr 15 4.4.8
CJEU (A-G) (Case C-126/14): <i>Sveda UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Publicly funded project was intended for taxable use by trader: all input tax was deductible	Jul 15 4.4.8
CJEU (A-G) (Case C-128/14): <i>Staatssecretaris van Financiën v Het Oudeland Beheer BV</i>	A-G's opinion on valuation basis for self-supply	Jan 16 4.4.12
CJEU (A-G) (Case C-276/14): <i>Gmina Wrocław v Minister Finansów</i>	Entities carrying out works for local authorities were not "independent" so were not carry on economic activity	Oct 15 4.4.7
CJEU (A-G) (Case C-332/14): <i>Wolfgang und Dr Wilfried Rey Grundstücksgemeinschaft GbR v Finanzamt Krefeld</i>	Advocate-General gives opinion that German rules on partial exemption for part business-use building did not comply with the Directive	Jan 16 5.3.1
CJEU (A-G) (Case C-335/14): <i>Les Jardins de Jouvence SCRL v Belgian State</i>	Opinion that commercial organisation was a body devoted to social welfare so was exempt in respect of assisted living provision	Oct 15 2.3.4
CJEU (A-G) (Case C-40/15): <i>Minister Finansów v BRE Ubezpieczenia Sp. z o.o.</i>	A-G opinion on whether claims handling service qualifies for insurance exemption	Jan 16 2.3.2
CJEU (A-G) (Case C-419/14): <i>WebMindLicences Kft. Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság v Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság</i>	Hungarian company was entitled to licence IP to Portuguese company for onward sale to consumers, as long as commercial reasons given for actions were confirmed as real by national court	Oct 15 4.4.8
CJEU (A-G) (Case C-550/14): <i>Envirotec Denmark ApS v Skatteministeriet</i>	A-G's opinion on Danish reverse charge rules for supplies of goods including gold	Jan 16 4.4.11
CJEU (A-G) (Case C-595/13): <i>Staatssecretaris van Financiën, other party: Fiscale Eenheid X NV cs</i>	Opinion that real estate investment fund can be a special investment fund for VAT	Jul 15 2.3.2
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CJEU (C-109/14): <i>Finanzamt Hamburg-Mitte v Marenave Schiffahrts AG</i>	Holding company involved in managing subsidiaries is allowed to deduct input tax on costs of acquisition; grouping rules may be too restrictive in limiting to companies	Oct 15 4.4.3
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CJEU (C-174/14): <i>Saudacor – Sociedade Gestora de Recursos e Equipamentos da Saúde dos Açores SA v Fazenda Publica</i>	Commercial company could not qualify for treatment as a public authority even though it provided sub-contracted services to one	Jan 16 2.1.1
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CJEU (C-97/14): <i>SMK kft v Nemzeti Adó- és Vámhivatal Dél-alföldi Regionális Adó Főigazgatósága and another</i>	CJEU considers rules on work on goods before VAT package was introduced	Jul 15 4.2.1
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CJEU (Case C-126/14): <i>‘Sveda’ UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Judgment on deductibility of input tax incurred on overheads	Jan 16 4.4.5
CJEU (Case C-131/13): <i>Staatssecretaris van Financiën, other party: Schoenimport ‘Italmoda’ Mariano Previti</i>	Member State could apply general principle that traders must act in good faith to deny tax advantages, even if specific powers not enacted in law	Apr 15 4.4.4
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CJEU (Case C-250/14): <i>Air France — KLM v Ministère des finances et des comptes publics</i> ; (Case C-289/14): <i>Hop!-Brit Air SAS v Ministère des Finances et des comptes publics</i>	Judgment on liability of air tickets where customer fails to turn up	Jan 16 4.4.10
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CJEU (Case C-277/14): <i>PPUH Stehcamp Sp. j. Florian Stefanek,</i>	Judgment about fraud prevention rules in Poland: not possible for the law to	Jan 16 4.4.7

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CJEU (Case C-419/14): <i>WebMindLicences Kft.Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság v Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság</i>	Judgment about abuse of rights where trader uses fixed establishment in another Member State to make supplies to consumers at lower rate	Jan 16 4.4.9
CJEU (Case C-42/14): <i>Minister Finansow v Wojskowa Agencja Mieszkaniowa w Warszawie</i>	CJEU guidance on when landlord is supplying utilities separately or as part of single supply of accommodation	Jul 15 3.1.1
CJEU (Case C-463/14): <i>Asparuhovo Lake Investment Company OOD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite</i>	Continuous supplies of services gave rise to input tax entitlement, even though there was no specific objective for those services – tax points were at the end of each chargeable period	Oct 15 4.4.5
CJEU (Case C-479/13): <i>Commission v French Republic</i>	France’s lower rate on e-books held to breach PVD	Apr 15 4.4.3
CJEU (Case C-499/13): <i>Macikowski v Dyrektor Izby Skarbowej w Gdansku</i>	Polish rules requiring bailiff to account for output tax on property sold for creditor were not contrary to Directive	Apr 15 4.4.7
CJEU (Case C-502/13): <i>Commission v Grand-Duchy of Luxembourg</i>	Luxembourg’s lower rate on e-books held to breach PVD	Apr 15 4.4.3
CJEU (Case C-526/13): <i>Fast Bunkering Klaipėda UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>	Supplies of fuel to ocean-going ships qualified for exemption even though invoiced to an intermediary	Oct 15 4.3.4
CJEU (Case C-55/14): <i>Régie Communale Autonome du Stade Luc Varenne v État Belge</i>	Letting of football stadium seemed more likely to be supply of services than supply of land	Apr 15 3.1.1
CJEU (Case C-584/13): <i>Directeur general des finances publiques v Mapfre asistencia compania internacional de seguros y reaseguros SA and Mapfre warranty SpA v Directeur general des finances publiques</i>	Warranties with used cars were separate supplies of exempt insurance	Oct 15 2.3.1
CJEU (Case C-594/13): <i>‘go.fair’ Zeitarbeit OHG v Finanzamt Hamburg-Altona</i>	Staff agency could not qualify for exemption for bodies recognised as supplying care	Apr 15 4.4.6

CJEU (Case C-595/13): <i>Staatssecretaris van Financiën, other party: Fiscale Eenheid X NV cs</i>	Judgment on whether real estate fund qualified as a Special Investment Fund and management could be exempt as a result	Jan 16 4.4.8
CJEU (Case C-639/13): <i>European Commission v Republic of Poland</i>	Poland's lower rate on fire protection goods held to breach PVD	Apr 15 4.4.3
CJEU (Case C-662/13): <i>Surgicare – Unidades de Saúde SA v Fazenda Pública</i>	PVD did not preclude the mandatory application of a preliminary procedure in relation to determining VAT abuse	Apr 15 4.4.5
CJEU (Case C-678/13): <i>European Commission v Republic of Poland</i>	Polish lower rates in breach of Directive	Jul 15 4.4.5
CJEU (Reference) (Case C-130/15): <i>HMRC v National Exhibition Centre Ltd</i>	Questions for reference to CJEU on debt collection and scope of exemption for card payment handling	Jul 15 2.3.1
CJEU (Reference) (Case C-24/15): <i>Josef Plöckl v Finanzamt Schrobenhausen</i>	Questions referred about conditions for zero-rating of despatches where customer's VRN not obtained	Oct 15 4.3.3
CJEU (Reference) (Case C-276/14): <i>Gmina Wrocław v Minister Finansów</i>	Reference about public bodies	Jul 15 4.4.11
CJEU (Reference) (Case C-326/15): <i>DNB Banka'AS v Valsts ieņēmumu dienests</i>	Questions referred on application of cost-sharing exemption across borders	Oct 15 4.4.9
CJEU (Reference) (Case C-344/15): <i>National Roads Authority v The Revenue Commissioners</i>	Questions referred about possible distortions of competition in relation to supplies by public authorities	Jan 16 4.4.15
CJEU (Reference) (Case C-350/15): <i>Criminal proceedings against Luciano Baldetti</i>	Questions referred about possible double jeopardy in form of administrative and criminal penalties	Jan 16 4.4.16
CJEU (Reference) (Case C-378/15): <i>Mercedes Benz Italia SpA v Agenzia delle Entrate Direzione Provinciale Roma 3</i>	Questions referred on method of calculating the deductible proportion under Italian law	Jan 16 4.4.14
CJEU (Reference) (Case C-393/15): <i>Dyrektor Izby Skarbowej w Krakowie v ESET spol. s r.o. sp. z o.o., oddział w Polsce</i>	Questions referred on deduction in relation to branches and head offices	Jan 16 4.4.13
CJEU (Reference) (Case C-419/14): <i>WebMindLicences Kft. Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság v Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság</i>	Reference about power of Hungarian authorities to counter perceived tax avoidance through contrived transactions	Apr 15 4.4.5
CJEU (Reference) (Case C-446/15): <i>Signum Alfa Sped Kft. v Nemzeti Adó- és Vámhivatal Kiemelt Adó- és Vám Főigazgatóság</i>	Questions referred about input tax deduction denied on basis that supplies were a sham	Jan 16 4.4.17

CJEU (Reference) (Case C-497/14): <i>procedimento penale a carico di Stefano Burzio</i>	Questions for CJEU about penalties	Apr 15 4.4.9
CJEU (Reference) (Case C-516/14): <i>Barlis 06 – Investimentos Imobiliários e Turísticos SA v Autoridade Tributária e Aduaneira</i>	Questions for CJEU to clarify level of detail required for an invoice for services	Apr 15 6.6.3
CJEU (Reference) (Case C-518/14): <i>Senatex GmbH v Finanzamt Hannover-Nord</i>	Questions for CJEU to find out if there are specific requirements for correction of incomplete invoices	Apr 15 6.6.2
CJEU (Reference) (Case C-607/14): <i>Bookit Ltd v HMRC</i>	Questions for CJEU on scope of financial exemption with respect to card processing charges	Apr 15 2.3.2

5 Other European material

<i>Council Implementing Decision (EU) 2015/2109</i>	Renewed derogation authorising the UK to continue to use flat-rate scale charges for private consumption of fuel	Jan 16 2.12.5
ec.europa.eu/eusurvey/runner/ModernisingVATcrossbordercommerce	Commission starts a consultation and survey about MOSS system	Oct 15 4.1.1
ec.europa.eu/taxation_customs/communication/publications/studies/index_en.htm	Report examines different treatments of passenger transport in EU	Apr 15 4.4.2
ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/economic_analysis/tax_structures/2015/report.pdf	Annual report “Taxation trends in the European Union”	Jan 16 4.4.2
ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/explanatory_notes_new_en.pdf	Commission publishes notes on place of supply of land-related service	Jan 16 4.2.1
ec.europa.eu/taxation_customs/taxation/vat/index_en.htm	Commission revamps website	Jul 15 4.4.2
ec.europa.eu/taxation_customs/taxation/vat/key_documents/vat_committee/index_en.htm	Commission guidelines on VAT consequences of crowdfunding	Jan 16 4.4.3
ec.europa.eu/taxation_customs/taxation/vat/traders/cross_border_rulings/index_en.htm	List of cross-border rulings published, project extended to 2018	Jul 15 4.4.1
http://ec.europa.eu/atwork/pdf/cwp_2016_annex_iv_en.pdf	Detail of Commission VAT work programme	Jan 16 4.4.1
http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/information_microbusinesses_euvat_2015.pdf	Commission provides basic information for micro-businesses supplying electronic services	Apr 15 4.1.2
http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how	Different VAT rates in 28 EU countries considered	Apr 15 4.4.1

_vat_works/rates/vat_rates_en.pdf		
http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf	VAT rates throughout the EU in September 2015	Oct 15 4.4.2
http://europa.eu/rapid/press-release_IP-15-4919_en.htm?locale=en	Commission statement about plans for new “digital single market strategy”	Jul 15 4.1.3
http://europa.eu/rapid/press-release_IP-15-5445_en.htm	Rule changes on customs procedure to be introduced from 1 May 2016	Oct 15 4.3.1
http://tinyurl.com/kh7qpqd	European Commissioner rules out application of distance selling threshold to MOSS rules	Apr 15 4.1.1
http://www.oecd.org/ctp/administration/tax-administration-23077727.htm	OECD’s sixth comparative survey of performance of tax administrations	Oct 15 6.9.4
<i>IP/15/5592</i>	Commission publishes statistics for EU VAT gaps in 2012 and 2013	Oct 15 4.4.1
<i>IP/15/5719</i>	Commission starts a consultation and survey about MOSS system	Oct 15 4.1.1
<i>IP/15/5909</i>	Commission comments on future work programme	Jan 16 4.4.1
www.oecd.org/tax/consumption/oecd-delivers-international-standard-for-collection-of-vat-on-cross-border-sales.htm	New OECD International VAT/GST Guidelines endorsed	Jan 16 4.4.4

6 Case law: Supreme Court

Supreme Court: <i>Jetivia SA and another v Bilta (UK) Ltd and others</i>	Defence in conspiracy case rejected by Supreme Court	Jul 15 6.9.6
Supreme Court: <i>Pendragon plc and others v HMRC</i>	Supreme Court decides VAT scheme is abusive	Jul 15 5.1.1
Supreme Court: <i>HMRC v Pendragon plc and others</i>	Case about abuse of rights in Supreme Court	Apr 15 5.1.1
Supreme Court: <i>HMRC v The Rank Group</i>	Supreme Court decides that slot machines provided the element of chance through the button stopping the random number generator, so were not exempt	Oct 15 2.3.3
Supreme Court: <i>R v Harvey</i>	Decision on whether VAT should be excluded from proceeds of crime	Jan 16 6.9.14

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>Changtel Solutions UK Ltd (formerly Enta Technologies Ltd) v HMRC</i>	Dispute about winding-up petition on basis of assessment subject to appeal to Tax Tribunal	Apr 15 6.9.4
Court of Appeal: <i>Fonecomp Ltd v</i>	Court of Appeal upholds decisions	Apr 15 5.8.1

<i>HMRC</i>	below that trader had means of knowledge in respect of contra-trading MTIC fraud	
Court of Appeal: <i>HMRC v Brockenhurst College</i>	Court of Appeal decides to refer questions about scope of education exemption to CJEU	Jan 16 2.3.7
Court of Appeal: <i>HMRC v Mercedes-Benz Financial Services UK Ltd</i>	Court of Appeal refers questions to CJEU on whether Agility contract is supply of goods or services	Jan 16 2.12.2
Court of Appeal: <i>Investment Trust Companies (in Liquidation) v HMRC</i>	Direct claim by customers of investment managers against HMRC considered by Court of Appeal	Apr 15 6.4.1
Court of Appeal: <i>Isle of Wight Council and others v HMRC</i>	Allowing public authority to supply off street parking outside the scope of VAT would seriously distort competition	Jan 16 2.1.3
Court of Appeal: <i>Leeds City Council v HMRC</i>	Three-year cap was effective in preventing reclaim by council	Jan 16 6.4.4
Court of Appeal: <i>Littlewoods Retail Ltd and others v HMRC</i>	EU law required that compound interest be paid as adequate compensation for UK's error of law	Jul 15 6.4.3
Court of Appeal: <i>R v Chahal and another</i>	Confiscation orders confirmed	Jul 15 6.9.7
Court of Appeal: <i>Top Brands Ltd and another v Sharma (as former Liquidator of Mama Milla Ltd) and another</i>	Appeal by liquidator ordered to contribute to assets of company	Jan 16 6.9.12
Court of Appeal: <i>Volkswagen Financial Services (UK) Ltd v HMRC</i>	Court of Appeal restores FTT decision that HMRC's PE special method, ignoring any taxable sales of cars, did not fairly reflect HP company's business	Oct 15 5.3.1
Court of Session: <i>Taylor Clark Leisure plc v HMRC</i>	Court of Session refused to allow English barrister right of audience	Jul 15 6.4.2
High Court of Justiciary: <i>Ramzan v HM Advocate</i>	Sentence on MTIC fraudster confirmed on appeal	Apr 15 6.9.3

8 Case law: High Court/Upper Tribunal

High Court: <i>HMRC v Munir and others</i>	Payments made after HMRC's insolvency petition were in contempt of court	Jul 15 6.9.10
High Court: <i>Podlas v Koszalin District Court, Poland</i>	Extradition in relation to VAT fraud in Poland	Apr 15 6.9.3
High Court: <i>R (on the application of Premier Foods (Holdings) Ltd) v HMRC</i>	HMRC ordered not to make a s.80 repayment to a supplier who was insolvent, because the money would	Jul 15 6.4.4

	not be repaid in full to the customer	
Upper Tribunal: <i>Astral Construction Ltd v HMRC</i>	UT upholds FTT's decision that new wings added to redundant church were "new build", not "extension or alteration" of existing building	Apr 15 3.3.1
Upper Tribunal: <i>Capernwray Missionary Fellowship of Torchbearers v HMRC</i>	Tribunal refuses to refer questions about business/economic activities to CJEU	Jul 15 2.11.1
Upper Tribunal: <i>CCA Distribution Ltd (in administration)</i>	HMRC's appeal in MTIC case allowed; remitted to FTT	Jan 16 5.8.2
Upper Tribunal: <i>Colaingrove Ltd v HMRC</i>	UT overturns FTT decision that veranda was supply separate from caravan and did not qualify for ZR	Apr 15 2.4.3
Upper Tribunal: <i>DPAS Ltd v HMRC</i>	Upper Tribunal rules that VAT plan was not abusive, but only patients who specifically agreed to new contracts could be regarded as receiving exempt supplies of payment processing	Jan 16 2.3.4
Upper Tribunal: <i>Earthshine Ltd v HMRC</i>	Upper Tribunal dismisses taxpayer's appeal in missing trader case	Jul 15 5.8.1
Upper Tribunal: <i>Excel RTI Solutions Ltd v HMRC</i>	MTIC appeal dismissed	Jan 16 5.8.2
Upper Tribunal: <i>HMRC v Antony Barkas</i>	"Live/work unit" qualified for DIY claim on bare words of planning consent – extra conditions could not be inferred by HMRC	Apr 15 3.4.1
Upper Tribunal: <i>HMRC v Associated Newspapers Ltd</i>	UT decides that purchaser of retailer vouchers directly from retailer did not qualify for input tax deduction	Jan 16 2.12.3
Upper Tribunal: <i>HMRC v Chancellor, Masters and Scholars of the University of Cambridge</i>	Management of portfolio was overhead of all activities of university as income subsidised all activities	Jul 15 5.3.3
Upper Tribunal: <i>HMRC v Colaingrove Ltd</i>	UT overturns FTT's decision that lower rate could apply to electricity supplied with a caravan	Apr 15 2.5.1
Upper Tribunal: <i>HMRC v Finmeccanica Group Services SpA</i>	UT overturned FTT decision that Italian company organising fair in the UK was not making supplies in the UK – could not claim under 8 th Directive	Oct 15 4.2.2
Upper Tribunal: <i>HMRC v G B Housley Ltd</i>	FTT was wrong to allow trader's appeal in relation to HMRC's failure to exercise reg.29 discretion: should have referred back to HMRC	Apr 15 6.6.1
Upper Tribunal: <i>HMRC v General Motors (UK) Ltd</i>	UT confirms FTT decision on valuation of self-supply of cars in	Jan 16 2.12.1

	historical claim	
Upper Tribunal: <i>HMRC v GMAC UK plc</i>	UT affirms decisions in favour of taxpayer on bad debt relief so appeal can be considered by Court of Appeal	Apr 15 5.7.1
Upper Tribunal: <i>HMRC v Infinity Distribution Ltd (in administration)</i>	HMRC have to plead fraud explicitly or leave all references to it out of their case	Jul 15 5.8.2
Upper Tribunal: <i>HMRC v Newey</i>	Upper Tribunal decides VAT scheme is not abusive	Jul 15 5.1.2
Upper Tribunal: <i>HMRC v Royal College of Paediatrics and Child Health and another</i>	VAT planning scheme involving charity and opted property failed: tenants introduced by purchaser were not “TOGC” from vendor’s point of view	Apr 15 2.12.1
Upper Tribunal: <i>HMRC v Southern Cross Employment Agency Ltd</i>	HMRC had entered into binding compromise agreement to settle a claim, and could not go back on it	Jul 15 6.4.1
Upper Tribunal: <i>HMRC v The Open University</i>	BBC was an eligible body for education exemption in 1990s	Jul 15 2.3.4
Upper Tribunal: <i>HMRC v Trinity Mirror plc</i>	UT overturns FTT decision that default surcharge was disproportionate	Oct 15 6.8.1
Upper Tribunal: <i>Intelligent Managed Services v HMRC</i>	UT overturned FTT decision that business did not qualify for TOGC treatment because business became “disregarded” intra-group after transfer	Oct 15 2.12.2
Upper Tribunal: <i>Lothian NHS Health Board v HMRC</i>	Scottish health board’s Fleming claim rejected for second time	Jul 15 6.4.6
Upper Tribunal: <i>Market & Opinion Research International Ltd v HMRC</i>	FTT’s decision not to award costs upheld by UT	Apr 15 6.8.3
Upper Tribunal: <i>Massey and another t/a Hilden Park Partnership v HMRC</i>	Decision confirmed that establishment of non-profit golf clubs to exploit exemption was abusive	Oct 15 2.3.7
Upper Tribunal: <i>N & M Walkingshaw Ltd v HMRC</i>	UT upholds FTT’s decision that trade-in values agreed between car dealer and customer were the best measure of value for calculating output tax	Apr 15 2.6.1
Upper Tribunal: <i>National Exhibition Centre Ltd v HMRC</i>	UT upholds FTT’s decision that company was supplying card handling services to customers; questions to be referred to CJEU on whether that ought to be exempt	Apr 15 2.3.1
Upper Tribunal: <i>New Deer Community Association v HMRC</i>	FTT had reached the right decision on “similar to a village hall”	Jan 16 3.3.3

Upper Tribunal: <i>R (on the application of ELS Group Ltd) v HMRC</i>	Application for judicial review refused in relation to refusal to operate staff hire concession	Apr 15 6.8.6
Upper Tribunal: <i>Robert P Slight & Sons Ltd v HMRC</i>	Appeal about surcharge considered: HMRC appear to concede, as long as evidence provided by taxpayer	Jan 16 6.8.1
Upper Tribunal: <i>Romasave (Property Services) Ltd v HMRC</i>	Assessments had been served on wrong addresses, so appeals against them were not out of time	Jul 15 6.8.5
Upper Tribunal: <i>S & I Electrical plc v HMRC</i>	Upper Tribunal dismisses taxpayer's appeal in missing trader case	Jul 15 5.8.1
Upper Tribunal: <i>TDG (UK) Ltd v HMRC</i>	Warehousekeeper's records insufficient to show goods had left the UK	Jul 15 4.3.1
Upper Tribunal: <i>The English Bridge Union Ltd v HMRC</i>	Questions referred to CJEU on what constitutes a "sport" for the purposes of exemption	Oct 15 2.3.8
Upper Tribunal: <i>United Grand Lodge of England v HMRC</i>	Upper Tribunal confirms that Masonic society did not qualify as body with civic aims	Jan 16 2.3.9
Upper Tribunal: <i>Universal Enterprises (EU) Ltd v HMRC</i>	Upper Tribunal dismisses taxpayer's appeal in missing trader case	Jul 15 5.8.1
Upper Tribunal: <i>Why Pay More For Cars Ltd v HMRC</i>	FTT had been entitled to find that trader did not have enough evidence to support <i>Fleming</i> reclaim	Oct 15 6.4.1
Upper Tribunal: <i>Wilton Park Ltd and others v HMRC</i>	Commission for redeeming vouchers in lap dancing club was part of consideration for taxable supply to dancers, not financial service	Jul 15 2.3.3
Upper Tribunal: <i>Wireless Wizards Ltd v HMRC</i>	UT confirms FTT decision in MTIC case: appeal dismissed	Oct 15 5.8.6

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC04198): <i>Permatt Fork Lift Trucks Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04200): <i>Global Foods Ltd and related appeal</i>	Repayment supplement rules for enquiry period considered	Apr 15 6.4.2
First-Tier Tribunal (TC04203): <i>Peter James Hearn & Jaleh Hearn t/a Hennerton Golf Club and related appeal</i>	Separation of golf club into landlord and not-for-profit members' club was an abusive transaction: HMRC could assess as if it never happened	Apr 15 2.3.5
First-Tier Tribunal (TC04206): <i>Environmental Practical Solutions Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04207): <i>Marshall & Co</i>	HMRC had not behaved unreasonably in connection with appeal, so trader	Apr 15 6.8.3

	could not be awarded costs	
First-Tier Tribunal (TC04208): <i>Ragveer Singh and Balbir Kaur t/a R S Garments</i>	Time limit for issuing penalty ran from when appeal against assessments was dropped, not from original period	Apr 15 6.8.4
First-Tier Tribunal (TC04209): <i>Snugglebundl Ltd</i>	“Baby lifting wrap” was clothing in accordance with ordinary English meaning of words	Apr 15 2.4.1
First-Tier Tribunal (TC04211): <i>Nassah Services Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04219): <i>PricewaterhouseCoopers LLP and related appeal</i>	Claim for extra input tax on entertainment expenditure after August 1988 dismissed	Apr 15 5.5.1
First-Tier Tribunal (TC04223): <i>Igloos Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04224): <i>Starmill UK Ltd and related appeal</i>	MTIC appellant fails – no reasonable explanation for transactions if not connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04229): <i>Robert P Slight & Sons Ltd</i>	Default surcharge appeal partly successful	Apr 15 6.8.2
First-Tier Tribunal (TC04230): <i>James Radcliffe</i>	Project carried out in stages did not qualify for DIY relief: planning permission referred to alteration, not new construction	Apr 15 3.4.1
First-Tier Tribunal (TC04232): <i>Len Pang Cheah t/a LPC Shades</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04236): <i>HCM Electrical Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04237): <i>Sam Smith t/a Heliops UK</i>	Claim for pre-registration VAT was wrong, and constituted deliberate conduct because trader knew HMRC had said it was not eligible for relief	Apr 15 5.8.3
First-Tier Tribunal (TC04239): <i>Pacific Computers Ltd</i>	MTIC appellant succeeds: HMRC failed to satisfy burden of proof	Apr 15 5.8.1
First-Tier Tribunal (TC04242): <i>Molloy Metals Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04244): <i>Lucam Consultancy Ltd</i>	“Wrongdoing penalty” for issuing VAT invoices without authority upheld	Apr 15 6.8.4
First-Tier Tribunal (TC04245): <i>Brent Newsagents</i>	Corrections made too long after estimated assessments: appeal against refusal of repayment struck out	Apr 15 6.8.7
First-Tier Tribunal (TC04246): <i>Imperial College of Science, Technology & Medicine</i>	Claim for historic input tax by higher education institution upheld in principle	Apr 15 5.3.2

First-Tier Tribunal (TC04247): <i>St Andrew's College Bradfield</i>	Subsidiaries of charitable school were not "eligible bodies" for sporting exemption because not themselves charitable according to their Articles	Apr 15 2.3.4
First-Tier Tribunal (TC04249): <i>Scandico Ltd</i>	Claim for input tax on mobile phones bought by individual "runners" dismissed	Apr 15 5.8.4
First-Tier Tribunal (TC04250): <i>Workstation Farnham Ltd</i>	Default surcharge appeal dismissed; as surcharge was below £400, no actual surcharge payable	Apr 15 6.8.2
First-Tier Tribunal (TC04251): <i>CJ Palau & RC Loughran</i>	DIY claim form was accurately completed, showing the claim could not succeed – HMRC could not levy an inaccuracy penalty	Apr 15 6.8.4
First-Tier Tribunal (TC04255): <i>Open Heavens Media Ltd</i>	HMRC's application for stay of hearing pending CJEU decision on related case refused: too much prejudice against taxpayer	Apr 15 6.8.5
First-Tier Tribunal (TC04256): <i>SLL Subsea Engineering Ltd</i>	HMRC were wrong to assess flat rate trader for using the wrong rate	Apr 15 6.3.1
First-Tier Tribunal (TC04260): <i>Gold UK Consulting Ltd and related appeal</i>	MTIC appellant fails – no reasonable explanation for transactions if not connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04268): <i>Aleena Electronics Ltd</i>	MTIC appellant fails – directors knew that transactions must be connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04269): <i>Rota Installations Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04270): <i>Repro FM Ltd</i>	Notice of security requirement upheld on appeal	Apr 15 6.9.5
First-Tier Tribunal (TC04272): <i>Perenco Holdings</i>	Individual transactions considered in relation to <i>Fleming</i> claim: trader persuaded FTT that input tax not claimed on some, but not on others	Apr 15 6.4.3
First-Tier Tribunal (TC04275): <i>Axiom NDT Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04277): <i>A Alexander & Son (Electrical) Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04278): <i>DPAS Ltd (no.2)</i>	HMRC's application for stay of substantive hearing refused: trader was entitled to repayment pending Upper Tribunal hearing of appeal on principle	Apr 15 6.8.5
First-Tier Tribunal (TC04279): <i>Bagel Nash Ltd</i>	Company sold food for consumption on the premises, even though it did not own the food court where people	Apr 15 2.4.2

	sat	
First-Tier Tribunal (TC04280): <i>TQ Property Lawyers Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04281): <i>Taylor Wimpey plc</i>	Second case about accordance of “builders’ block” with EU law: UK rules upheld, <i>Fleming</i> claim refused	Apr 15 6.4.5
First-Tier Tribunal (TC04283): <i>The Hurlingham Club</i>	HMRC’s decision to refuse a special partial exemption method was reasonable	Apr 15 5.3.3
First-Tier Tribunal (TC04288): <i>Derek Collings t/a Engineering Unlimited</i>	Individual sourcing cars from EU countries was acting as a principal, either in contract or under s.47 VATA	Apr 15 2.9.1
First-Tier Tribunal (TC04289): <i>North Berwick Golf Club</i>	FTT allows late appeal on <i>Fleming</i> claim appeal to proceed	Apr 15 6.8.8
First-Tier Tribunal (TC04290): <i>Linda Sherratt t/a The Beeches</i>	FTT confirms HMRC’s decision about trader’s failure to register in 2000 – appeals dismissed	Apr 15 6.2.1
First-Tier Tribunal (TC04291): <i>Kumon Educational UK Co Ltd</i>	“Rewards” paid to franchisees were retrospective discounts, not consideration for supply by franchisee to company	Apr 15 2.7.1
First-Tier Tribunal (TC04296): <i>Finds You Ltd</i>	Legal services in relation to share issue were not supplied to company	Apr 15 5.2.1
First-Tier Tribunal (TC04297): <i>Tennessee Fried Chicken (a partnership)</i>	Case about suppressed turnover examines operation of tills, including X and Z readings	Apr 15 6.7.1
First-Tier Tribunal (TC04303): <i>Colour Blast and another</i>	Daughter held to have known that transactions with her father’s companies were connected with fraud	Apr 15 5.8.2
First-Tier Tribunal (TC04304): <i>Privin Corporation Ltd</i>	MTIC appellant succeeds: fraud not the only possible explanation	Apr 15 5.8.1
First-Tier Tribunal (TC04306): <i>Folkestone Harbour (GP) Ltd</i>	Construction of pavement fountain was part of overall business purpose in spite of lack of link to any specific sale	Apr 15 5.1.2
First-Tier Tribunal (TC04307): <i>Imenex UK Ltd</i>	MTIC appellant fails – directors knew or should have known that transactions were connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04308): <i>Northern Lincolnshire & Goole Hospitals NHS Foundation Trust</i>	Preliminary issue in <i>Fleming</i> claim decided for taxpayer: rights had been transferred with operations from predecessor body to current claimant	Apr 15 6.4.3
First-Tier Tribunal (TC04309): <i>Roger Sanders</i>	Late correction of central assessments was subject to four-year cap	Apr 15 6.4.6

First-Tier Tribunal (TC04311): <i>MPH Joinery Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04316): <i>Digital International Solutions Ltd</i>	MTIC appellant fails – directors knew that transactions must be connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04317): <i>Mistral Promotions & Marketing (UK) Ltd</i>	Possible flaws in security notice issue not enough to overturn reasonableness of officer’s decision	Apr 15 6.9.5
First-Tier Tribunal (TC04319): <i>Ronald Asquith</i>	Individual sourcing tickets for events was buying and selling as principal, not agent charging a fee	Apr 15 2.9.2
First-Tier Tribunal (TC04324): <i>Greater Glasgow & Clyde Health Board</i>	<i>Fleming</i> claim by Scottish health board refused because of difficulties with evidence	Apr 15 6.4.3
First-Tier Tribunal (TC04325): <i>Megantic Services Ltd</i>	MTIC appellant fails – directors knew that transactions must be connected with fraud	Apr 15 5.8.1
First-Tier Tribunal (TC04326): <i>Royal Troon Golf Club</i>	Claim that golf club was “final consumer” rather than taxable person dismissed: club had made supplies to its members	Apr 15 6.4.4
First-Tier Tribunal (TC04329): <i>Faun Zoeller (UK) Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04331): <i>Bilal Jamia Mosque</i>	HMRC decision not to suspend a penalty confirmed	Apr 15 6.8.4
First-Tier Tribunal (TC04332): <i>Concept Multi Car Ltd</i>	HMRC had not behaved unreasonably in connection with appeal, so trader could not be awarded costs	Apr 15 6.8.3
First-Tier Tribunal (TC04333): <i>R McDonald and A McDevitt t/a The Picnic Basket</i>	Cafe was not entitled to use apportionment retail scheme	Apr 15 2.6.2
First-Tier Tribunal (TC04334): <i>Charles Dorian Lissack</i>	Legal fees were incurred in relation to supplies made in 1996 when individual was not a taxable person: could not give rise to input tax credit	Apr 15 5.1.3
First-Tier Tribunal (TC04335): <i>Servbet Ltd</i>	Penalty revised from “deliberate and concealed” to “careless” and mitigation increased	Apr 15 6.8.4
First-Tier Tribunal (TC04338): <i>TL Step by Step Ltd</i>	Individual did not satisfy <i>Lord Fisher</i> tests: not entitled to register	Apr 15 6.2.2
First-Tier Tribunal (TC04339): <i>Steve Guest t/a All Hours Drain & Plumbing Services Ltd</i>	Default surcharge appeal dismissed	Apr 15 6.8.2
First-Tier Tribunal (TC04341): <i>BTS Specialised Equipment Ltd (in</i>	MTIC appellant fails – directors knew that transactions must be connected	Apr 15 5.8.1

<i>liquidation) and another</i>	with fraud	
First-Tier Tribunal (TC04345): <i>Garland Hoff Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04348): <i>Nuneaton Roof Truss Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04351): <i>David R Yeaman & Associates Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04352): <i>Paul Edward Harrison t/a Building Mechanical Services</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04358): <i>A partnership</i>	Legal fees in partnership dispute were not incurred for the taxable business or by the taxable person	Jul 15 5.2.1
First-Tier Tribunal (TC04359): <i>Nicholas John Aspinall and others t/a Oxford Retail Consultants</i>	Legitimate expectations could not succeed as a ground of appeal	Jul 15 6.8.6
First-Tier Tribunal (TC04360): <i>Rioni Ltd</i>	First-Tier Tribunal dismisses taxpayer's appeal in missing trader case	Jul 15 5.8.1
First-Tier Tribunal (TC04367): <i>French Connection Ltd</i>	Clothes provided to employees were subject to Sch.4 para.5 supply charge	Jul 15 2.7.1
First-Tier Tribunal (TC04369): <i>Bell's College Ltd</i>	College for under-19s did not qualify as school or university; most of its courses were standard rated	Jul 15 2.3.4
First-Tier Tribunal (TC04376): <i>M & R Marble Ltd</i>	Appeal against validity of assessments dismissed	Jul 15 6.7.1
First-Tier Tribunal (TC04377): <i>My Digi Ltd</i>	First-Tier Tribunal dismisses taxpayer's appeal in missing trader case	Jul 15 5.8.1
First-Tier Tribunal (TC04379): <i>Nairn Golf Club</i>	<i>Fleming</i> claim could not be amended to add new periods; new periods were a new claim, subject to time limits	Jul 15 6.4.5
First-Tier Tribunal (TC04380): <i>Automotion CPM Group Ltd</i>	Not possible to set specific conditions for suspension of penalty: penalty had to be paid	Jul 15 6.8.2
First-Tier Tribunal (TC04387): <i>Steven Gee</i>	HMRC had not acted unreasonably: costs not awarded to appellant	Jul 15 6.8.4
First-Tier Tribunal (TC04389): <i>Donald Salvage t/a Wheels Abroad</i>	Importer did not qualify for returned goods relief but did qualify for onward supply relief	Jul 15 4.3.2
First-Tier Tribunal (TC04391): <i>Mohammed Azam</i>	Dishonest conduct penalty allocated to director was confirmed	Jul 15 6.8.3
First-Tier Tribunal (TC04393): <i>NK Motors</i>	Work on buildings was directly related to exempt letting, not overhead	Jul 15 5.3.1

First-Tier Tribunal (TC04396): <i>County Inns Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04400): <i>Alan Stringfellow</i>	<i>Fleming</i> claim made by sole trader was invalid because he had incorporated his business	Jul 15 6.7.2
First-Tier Tribunal (TC04402): <i>Brand Interiors Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04406): <i>Saleem Iqbal t/a Platinum Executive Travel</i>	Appeal struck out because HMRC had not made an appealable decision – they had asked for further information	Jul 15 6.8.8
First-Tier Tribunal (TC04407): <i>Gordon Lye</i>	FTT accepted that partner had left partnership and had notified HMRC, so he was not liable for firm’s VAT	Jul 15 6.2.1
First-Tier Tribunal (TC04408): <i>North & South Groundwork Services Ltd</i>	HMRC should have accepted purchase invoices as complying with regulations	Jul 15 5.8.2
First-Tier Tribunal (TC04411): <i>The Marketing Lounge Partnership Ltd</i>	Guides to incentive scheme rewards were part of standard rated service, not separate ZR printed matter	Jul 15 2.8.1
First-Tier Tribunal (TC04412): <i>Devi Communications Ltd</i>	First-Tier Tribunal dismisses taxpayer’s appeal in missing trader case	Jul 15 5.8.1
First-Tier Tribunal (TC04417): <i>York University Property Company Ltd</i>	Second phase of construction was an extension of the first, not ZR	Jul 15 3.3.1
First-Tier Tribunal (TC04418): <i>Global Cellular Ltd</i>	Mobile phones bought by runners did not give rise to input tax credit	Jul 15 5.8.3
First-Tier Tribunal (TC04419): <i>Matthew Hodges</i>	Extrapolation of scaffolder’s undeclared turnover was excessive; penalties were due, but reduced very significantly	Jul 15 6.8.3
First-Tier Tribunal (TC04420): <i>R & M Stansfield Enterprises Ltd</i>	Trader’s records were not adequate to support global accounting scheme	Jul 15 2.10.1
First-Tier Tribunal (TC04421): <i>Bradonbay Ltd</i>	Second trader joined in an appeal to protect HMRC from risk of inconsistent findings in separate appeals	Jul 15 6.8.7
First-Tier Tribunal (TC04428): <i>Kati Zombory-Moldovan t/a Craft Carnival</i>	Craft fair organiser was supplying exempt land to stallholders	Jul 15 3.1.2
First-Tier Tribunal (TC04431): <i>Antonio Savidis</i>	Goods seized on importation would not be restored	Jul 15 4.3.3
First-Tier Tribunal (TC04433): <i>The Reform Club</i>	Dispute about split of not-profit club’s subscription income between exempt, SR and ZR elements: the club lost	Jul 15 2.8.3
First-Tier Tribunal (TC04434): <i>C Jenkin & Son Ltd</i>	HMRC’s assessment on caravan hire failed because they had thought it was	Jul 15 2.4.1

	exempt and disallowed input tax, when it should be standard rated	
First-Tier Tribunal (TC04438): <i>Sandland Packaging Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04440): <i>Samuel Ottey</i>	Goods seized on importation would not be restored	Jul 15 4.3.4
First-Tier Tribunal (TC04441): <i>Merlin Scientific LLP</i>	Hospitality was part of composite onward supply so cost was not blocked as business entertainment	Jul 15 5.5.1
First-Tier Tribunal (TC04445): <i>Oak Tree Motor Homes Ltd</i>	Motor homes were not “caravans” for purposes of VAT	Jul 15 2.4.1
First-Tier Tribunal (TC04446): <i>Citipost Mail Ltd</i>	Old decision had not been appealed, with no good reason – leave to appeal out of time not granted, even though other periods on the same issue would be appealed	Jul 15 6.8.5
First-Tier Tribunal (TC04449): <i>Ulster Metal Refiners Ltd</i>	First-Tier Tribunal dismisses taxpayer’s appeal in missing trader case	Jul 15 5.8.1
First-Tier Tribunal (TC04451): <i>Gdeco Ltd</i>	HMRC’s choice of “careless” scale was if anything generous; no further mitigation of penalty appropriate	Jul 15 6.8.2
First-Tier Tribunal (TC04456): <i>Steve Ashall Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04459): <i>William Wallace</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04460): <i>Nora Harris</i>	TOGC conditions for opted land were not met	Jul 15 3.2.1
First-Tier Tribunal (TC04466): <i>Swanfield Ltd and related appeals</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04468): <i>Simon Thomas t/a The Stableyard</i>	Some flat rate scheme errors were careless, but others were not; suspension impossible as trader had applied for deregistration	Jul 15 6.8.2
First-Tier Tribunal (TC04472): <i>Harland Machine Systems Ltd</i>	“Goods for test” relief only applied if the imported goods were to be tested, not if they were used to test something else	Jul 15 4.3.5
First-Tier Tribunal (TC04476): <i>David Alan Long</i>	Penalties confirmed	Jul 15 6.8.3
First-Tier Tribunal (TC04479): <i>North of England Zoological Society</i>	Standard method was appropriate for expenditure on animals in zoo	Jul 15 5.3.2
First-Tier Tribunal (TC04484): <i>London School of Economics and Political Science</i>	Assessment was not invalid just because it showed “period 00/00” on its face	Jul 15 6.7.3

First-Tier Tribunal (TC04485): <i>Solutions Center Ltd and another</i>	Costs awarded to HMRC in MTIC case	Jul 15 6.8.4
First-Tier Tribunal (TC04486): <i>Monica Bircham</i>	Penalties for dishonesty confirmed	Jul 15 6.8.3
First-Tier Tribunal (TC04487): <i>Danesmoor Ltd</i>	Legal and accountancy advice was provided to the shareholder/directors, not to the company	Jul 15 5.2.2
First-Tier Tribunal (TC04488): <i>M Lennon & Co Ltd</i>	Retention of part of facade meant building was not completely demolished	Jul 15 3.3.2
First-Tier Tribunal (TC04489): <i>Zinc Group Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04491): <i>Asha Bangladeshi Cuisine Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04492): <i>Profound Decisions Ltd</i>	Trader's reasonable belief that DD mandate was in force was a reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04493): <i>Protec IT Solutions Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04496): <i>Fresh Cleaning (Scotland) Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04500): <i>Veal & Son</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04501): <i>Andrew Paul Bear</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04502): <i>Goodflo Ltd</i>	No reasonable excuse for default surcharge	Jul 15 6.8.1
First-Tier Tribunal (TC04504): <i>Connections GB Ltd</i>	First-Tier Tribunal dismisses taxpayer's appeal in missing trader case	Jul 15 5.8.1
First-Tier Tribunal (TC04505): <i>Hayley Mundy t/a Hayley's Hair Design</i>	Trader could not backdate registration application in spite of accountant's delays in dealing with her request	Jul 15 6.2.2
First-Tier Tribunal (TC04506): <i>Euroguard Technical Services Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04507): <i>Graham Dovey t/a The Goat</i>	Trader not given permission to appeal out of time	Oct 15 6.8.4
First-Tier Tribunal (TC04511): <i>La Perle Blanche</i>	Sales List penalty confirmed, but HMRC criticised for delaying sending out notices charging daily penalties until the maximum was due	Oct 15 6.8.3
First-Tier Tribunal (TC04512): <i>Telng Ltd</i>	Information penalty notice confirmed	Oct 15 6.8.3

First-Tier Tribunal (TC04520): <i>Whiteabbey Masonic Club</i>	Input tax on building was not connected with any taxable outputs of claimant	Oct 15 5.3.2
First-Tier Tribunal (TC04527): <i>Cashmores Trade Supplies Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04528): <i>Mabo Consulting Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04529): <i>Woodfield Technologies Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04530): <i>Lakonia Ltd</i>	MTIC appeal dismissed	Oct 15 5.8.6
First-Tier Tribunal (TC04536): <i>Shahzada Rasul</i>	Assessments and dishonesty penalties were justified, but submissions invited on whether assessments raised in time	Oct 15 6.8.2
First-Tier Tribunal (TC04537): <i>Neil Garrod</i>	Requirement to file online examined by Judge Mosedale	Oct 15 6.3.1
First-Tier Tribunal (TC04538): <i>International Antiques and Collectors Fairs Ltd</i>	Organisers of antiques fairs were making taxable supplies to stallholders, not exempt land	Oct 15 3.1.1
First-Tier Tribunal (TC04542): <i>Amor Interiors Ltd</i>	Transfer between connected companies was TOGC: transferee could not claim input tax	Oct 15 2.12.2
First-Tier Tribunal (TC04547): <i>Wheels Private Hire Ltd</i>	Taxi firm made separate supplies of exempt insurance to drivers who also rented cars and radios	Oct 15 2.8.1
First-Tier Tribunal (TC04548): <i>City Fresh Services Ltd</i>	Company supplying dental services through partnership to NHS still qualified for exemption – not a supply of staff	Oct 15 2.3.6
First-Tier Tribunal (TC04550): <i>Carbondesk Group plc</i>	Question of when officer had sufficient information to justify raising assessment	Oct 15 6.7.1
First-Tier Tribunal (TC04553): <i>HKR Architectural Services Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04558): <i>Redcat (Brands) Ltd</i>	Following transfer of book debts subject to payment of specified capped amounts of agents' commission, no more than the capped amount could reduce the transferor's output tax on the debts	Oct 15 2.6.1
First-Tier Tribunal (TC04560): <i>Caithness Rugby Football Club</i>	New rugby pavilion was used for purposes similar to a village hall, so qualified for zero-rating	Oct 15 3.3.1
First-Tier Tribunal (TC04561): <i>Whiston Motor Factors Ltd</i>	Default surcharge confirmed: agent had incorrectly advised that payment was not due until direct debit	Oct 15 6.8.1

	collection date	
First-Tier Tribunal (TC04564): <i>Royal Liverpool Golf Club</i>	Golf club could not appeal against decision to refuse <i>Bridport</i> claim out of time	Oct 15 6.8.4
First-Tier Tribunal (TC04567): <i>Fifields Mechanical and Electrical Services</i>	Default surcharge confirmed for some periods, but failure of Faster Payment system to deliver promptly to HMRC was a reasonable excuse	Oct 15 6.8.1
First-Tier Tribunal (TC04572): <i>Simon Nagle & Julie Kemsley t/a Simon Templar Business Center</i>	Trader had no relevant argument about split of vouchers between standard and zero-rated sales, so HMRC's 50% figure confirmed	Oct 15 2.12.4
First-Tier Tribunal (TC04577): <i>Morrisroe UK Ltd</i>	Default surcharge excuse allowed: last-minute and unpredictable home problems of accountant	Oct 15 6.8.1
First-Tier Tribunal (TC04581): <i>Rolls Group & Others</i>	Traders not allowed to reinstate abandoned appeal more than 28 days after abandoning it	Oct 15 6.8.5
First-Tier Tribunal (TC04582): <i>Cophorn Holdings Ltd</i>	FTT remitted decision to refuse retrospective VAT grouping for reconsideration by HMRC a second time	Oct 15 6.1.1
First-Tier Tribunal (TC04583): <i>Medallion Europe Ltd</i>	Deduction of input tax on supplies by associated company which did not file VAT returns held to be within <i>Kittel</i> , in spite of HMRC failings	Oct 15 5.8.6
First-Tier Tribunal (TC04584): <i>C F Booth Ltd</i>	Direction that connected appeals should be consolidated	Oct 15 6.8.5
First-Tier Tribunal (TC04585): <i>Visual Verification Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04586): <i>Associated Newspapers Ltd</i>	In spite of problems with UK law, purchase of retailer vouchers from retailers must give rise to input tax credit	Oct 15 5.8.3
First-Tier Tribunal (TC04587): <i>Foneshops Ltd</i>	Misdeclaration penalty in MTIC case confirmed, apart from possibility that it was disproportionate	Oct 15 6.8.2
First-Tier Tribunal (TC04588): <i>Upstage Scenery Ltd</i>	Appeal against security notice dismissed	Oct 15 6.9.9
First-Tier Tribunal (TC04589): <i>M M & D A Howells</i>	Detailed examination of penalty for DIY claim leads to dismissal of penalty and guidance for HMRC	Oct 15 6.8.2
First-Tier Tribunal (TC04591): <i>Iboardtouch Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04592): <i>UPR</i>	Default surcharge adjusted to allow	Oct 15 6.8.1

<i>Services Ltd</i>	for repayments due from HMRC	
First-Tier Tribunal (TC04593): <i>Robert W Brownlie Motors Engineers Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04595): <i>Earl Redway t/a Loktonic</i>	Claim for input tax on goods sold before registration rejected	Oct 15 5.8.5
First-Tier Tribunal (TC04598): <i>Witney Town Bowls Club</i>	Community Amateur Sports Club could not claim zero-rating under village hall provisions because it was not a charity	Oct 15 3.3.2
First-Tier Tribunal (TC04602): <i>TFD (Scotland) Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04605): <i>Talentmap HR</i>	Default surcharge confirmed for two periods, but medical reasons were an excuse for two later periods	Oct 15 6.8.1
First-Tier Tribunal (TC04607): <i>G Music and Sons Ltd</i>	Imports qualified for VAT relief as antiques on balance of probabilities, but did not qualify for customs duty relief because conditions were different	Oct 15 4.3.5
First-Tier Tribunal (TC04608): <i>Robert Welch Designs Ltd</i>	Legal services on buy-back of own shares were supplied to shareholders, not to company	Oct 15 5.2.1
First-Tier Tribunal (TC04610): <i>Deadoc Construction Ltd and Another</i>	Consideration of whether descriptions on invoices complied with reg.14, and whether HMRC reasonable to refuse to accept alternative evidence	Oct 15 5.8.4
First-Tier Tribunal (TC04611): <i>Intrinsys Ltd</i>	Default surcharge: combination of problems constituted reasonable excuse	Oct 15 6.8.1
First-Tier Tribunal (TC04614): <i>Westminster Trading Ltd and others</i>	MTIC appeal dismissed	Oct 15 5.8.6
First-Tier Tribunal (TC04618): <i>MFS Fuel Supplies Ltd</i>	Evidence of despatch of coal to Irish customers not convincing – zero-rating not allowed	Oct 15 4.3.2
First-Tier Tribunal (TC04619): <i>Bedale Golf Club Ltd</i>	Input tax on golf club's bar area was not exclusively used for taxable supplies	Oct 15 5.3.2
First-Tier Tribunal (TC04622): <i>Trustees of the Institute for Orthodox Christian Studies, Cambridge</i>	Charity would use building for business purposes so it could not disapply option to tax on purchase	Oct 15 2.11.1
First-Tier Tribunal (TC04623): <i>Affordable Cars</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04624): <i>Express Beds Ltd</i>	Default surcharge confirmed: agent had incorrectly advised that payment was not due until direct debit	Oct 15 6.8.1

	collection date	
First-Tier Tribunal (TC04625): <i>AC (Wholesale) Ltd</i>	Unusual MTIC case where problem transactions were small part of large ongoing trade: appeal dismissed	Oct 15 5.8.6
First-Tier Tribunal (TC04628): <i>Simon Coates</i>	DIY claimant was not “careless”, even though his accountants accepted that they were	Oct 15 6.8.2
First-Tier Tribunal (TC04630): <i>V Group International Ltd</i>	Default surcharge confirmed	Oct 15 6.8.1
First-Tier Tribunal (TC04631): <i>Phoenix Optical Technologies Ltd</i>	Machinery transferred as part of compensation settlement was still a taxable output	Oct 15 2.12.3
First-Tier Tribunal (TC04636): <i>Riskstop Consulting Ltd</i>	Company was not an insurance agent so could not supply exempt intermediary services	Jan 16 2.3.1
First-Tier Tribunal (TC04640): <i>Executive Car Rentals Ltd</i>	Company’s application for costs was rejected: HMRC had not acted unreasonable	Jan 16 6.8.9
First-Tier Tribunal (TC04641): <i>JSM Construction Ltd</i>	Company failed to get appeal categorised as “complex”	Jan 16 6.8.8
First-Tier Tribunal (TC04647): <i>Just Beer Ltd and another</i>	Rules for costs in transitional cases	Jan 16 6.8.9
First-Tier Tribunal (TC04651): <i>James Boyce t/a Glenwood</i>	Alternative evidence for input tax deduction on cars bought for export should have been accepted by HMRC	Jan 16 5.8.1
First-Tier Tribunal (TC04653): <i>Sheikh Gulzar and another t/a Lions Cub Nursery</i>	Trader had no evidence of intention to make taxable supplies from building purchased	Jan 16 5.3.3
First-Tier Tribunal (TC04660): <i>C A Support Services Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04661): <i>Peter Antony Farrington</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04662): <i>Alan Batson</i>	Appeal struck out because no excuse for late application	Jan 16 6.8.5
First-Tier Tribunal (TC04664): <i>David Love Marketing Ltd</i>	HMRC decision to deregister a business was wrong because the date could not be justified	Jan 16 6.2.1
First-Tier Tribunal (TC04665): <i>PPIG Ltd</i>	VAT incurred in other countries could not be claimed on VAT return	Jan 16 5.8.3
First-Tier Tribunal (TC04667): <i>Richard J Finney</i>	FTT considers sale of cars with MOT certificates	Jan 16 2.10.1
First-Tier Tribunal (TC04668): <i>Umaad Butt</i>	Dishonesty penalty confirmed in MTIC case	Jan 16 6.8.3
First-Tier Tribunal (TC04669): <i>First</i>	Deadlines imposed for procedural	Jan 16 6.8.6

<i>Class Communications Ltd</i>	matters in relation to appeal	
First-Tier Tribunal (TC04670): <i>Pertemps Ltd</i>	HMRC application for strike-out refused: substantive hearing needed	Jan 16 6.8.5
First-Tier Tribunal (TC04673): <i>SAS SVS La Martiniquaise</i>	French company did not comply with 2008 Directive conditions by deadline: claim failed	Jan 16 4.5.1
First-Tier Tribunal (TC04674): <i>Gala Leisure Ltd</i>	FTT holds that representative member of group is the correct claimant when a member of the group overpaid VAT	Jan 16 6.4.1
First-Tier Tribunal (TC04675): <i>Metropolitan International Schools</i>	Distance learning courses were compound zero-rated supplies of books, not education	Jan 16 2.8.1
First-Tier Tribunal (TC04676): <i>Edmont Ltd</i>	Company qualified for zero-rated construction because occupancy restriction was not a connection to other land	Jan 16 3.3.2
First-Tier Tribunal (TC04678): <i>Marlico Ltd</i>	Company was entitled to repayment supplement	Jan 16 6.4.3
First-Tier Tribunal (TC04679): <i>Carson Contractors Ltd</i>	Conversion of barn in grounds of protected building could not qualify either for “conversion into dwelling” or approved alteration of protected building	Jan 16 3.3.1
First-Tier Tribunal (TC04680): <i>The Holloways</i>	No possibility of getting around time limit for overpaid VAT reclaim	Jan 16 6.4.4
First-Tier Tribunal (TC04681): <i>Vogrie Farms</i>	Company failed in claim for repayment supplement	Jan 16 6.4.3
First-Tier Tribunal (TC04683): <i>Beauty Angels Ltd</i>	Company had not transferred assets as a TOGC; HMRC had raised wrong assessment	Jan 16 2.12.4
First-Tier Tribunal (TC04685): <i>Mark Heaney</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04689): <i>Simon Newell t/a Chiltern Young Riders</i>	Motocross and motor cycle maintenance were not “subjects ordinarily taught in schools”	Jan 16 2.3.6
First-Tier Tribunal (TC04690): <i>Cavenbridge Ltd</i>	Supplies of pens and bingo could not be a compound exempt supply	Jan 16 2.8.2
First-Tier Tribunal (TC04694): <i>Ambrosia Bakes Ltd</i>	HMRC’s decision not to allow alternative evidence for input tax was not unreasonable	Jan 16 5.8.1
First-Tier Tribunal (TC04695): <i>G Robertson Consulting Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04696): <i>SCS Logistics Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1

First-Tier Tribunal (TC04699): <i>Ram Narroya</i>	Penalty for deliberate behaviour confirmed	Jan 16 6.8.2
First-Tier Tribunal (TC04702): <i>John David Pryor t/a Purfleet Post Office</i>	Trader was not allowed to leave the Flat Rate Scheme retrospectively	Jan 16 6.3.1
First-Tier Tribunal (TC04703): <i>Ernest O Bustard</i>	Assessment on chip shop was not made to best judgement	Jan 16 6.7.1
First-Tier Tribunal (TC04707): <i>Jobec UK Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04709): <i>Thomas Brennan</i>	DIY claim failed because planning permission was not complied with	Jan 16 3.4.1
First-Tier Tribunal (TC04711): <i>Mohammad Javid</i>	Application to make late appeal refused	Jan 16 6.8.7
First-Tier Tribunal (TC04712): <i>Tor View Self Storage Ltd</i>	HMRC awarded costs in relation to appeal by trader	Jan 16 6.8.9
First-Tier Tribunal (TC04714): <i>Reresby Arms Rotherham Ltd</i>	Appeal against security demand refused	Jan 16 6.9.16
First-Tier Tribunal (TC04715): <i>RS & LR Lloyd t/a Sitting Rooms</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04716): <i>Manna Christian Centre Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04717): <i>ETB (214) Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04723): <i>Mian Global Ltd</i>	Case about grey market purchases of iPhones: input tax not deductible	Jan 16 5.8.1
First-Tier Tribunal (TC04725): <i>Inter Hotels Ltd</i>	Appeal against security demand refused	Jan 16 6.9.16
First-Tier Tribunal (TC04729): <i>David Fish</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04736): <i>Groundwork (Terrocotta and Stone) Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04740): <i>Phone Nation Ltd</i>	Company selling vouchers was acting as agent, not as principal	Jan 16 2.9.1
First-Tier Tribunal (TC04741): <i>Farmyard Funworld Ltd</i>	Surcharge appeal allowed: combination of factors was a reasonable excuse	Jan 16 6.8.1
First-Tier Tribunal (TC04742): <i>Quality Asbestos Services Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04743): <i>Adecco UK Ltd and others</i>	Tripartite contract involving employment agency considered: supplies were made to client for full consideration	Jan 16 2.9.2
First-Tier Tribunal (TC04749):	Company was making supply that was not simply construction services, and	Jan 16 3.3.4

<i>Fairway Lakes Ltd</i>	that was standard rated	
First-Tier Tribunal (TC04750): <i>Comoretel Holdings Ltd</i>	American company did not comply with 13 th Directive conditions by deadline: claim failed	Jan 16 4.5.2
First-Tier Tribunal (TC04751): <i>Bix Ecotech Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04752): <i>Nasir Asghar t/a The Fashion Spot</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04756): <i>DM & DD Macpherson</i>	HMRC's view on exemption rather than zero-rating of conversion of shop with flats above confirmed	Jan 16 3.3.5
First-Tier Tribunal (TC04761): <i>TS & B Contractors Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04762): <i>French Education Property Trust Ltd</i>	Charity was "in business" in relation to lease to related charity which ran fee-paying school	Jan 16 2.11.1
First-Tier Tribunal (TC04764): <i>Avenir Business Solutions Ltd</i>	Company did not produce sufficient evidence to displace assessment	Jan 16 6.7.2
First-Tier Tribunal (TC04766): <i>Vincenzo Marino</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04767): <i>Anthony Joseph Hawkes</i>	Surcharge appeal dismissed	Jan 16 6.8.1
First-Tier Tribunal (TC04768): <i>Eco Energy Sales Ltd and others</i>	Companies not able to appeal group registration joint liability	Jan 16 6.8.5
First-Tier Tribunal (TC04774): <i>Berkshire Golf Club and others</i>	FTT did not agree that golf clubs would be unjustly enriched by <i>Bridport</i> reclaims to the extent that HMRC suggested	Jan 16 6.4.2
First-Tier Tribunal (TC04775): <i>Knutsford Business Services Ltd</i>	HMRC and company should reconsider appropriate date for registration	Jan 16 6.2.2
First-Tier Tribunal (TC04776): <i>Muhammad Mahood Saify</i>	Penalty imposed for failure to failure to comply with information notice	Jan 16 6.8.4
First-Tier Tribunal (TC04777): <i>Blue Orange Information Technology Ltd</i>	MTIC appeal dismissed	Jan 16 5.8.2
First-Tier Tribunal (TC04781): <i>Abbotsley Ltd and others</i>	Commercial clubs failed to persuade FTT to refer questions about Sports Order to CJEU	Jan 16 2.3.8
First-Tier Tribunal (TC04784): <i>National Car Parks Ltd</i>	"Overpayments" to a machine that did not give change were consideration for the supply of parking and were VATable	Jan 16 2.1.2
First-Tier Tribunal (TC04785): <i>U-Drive Ltd</i>	Car hire company did not receive supplies of repair services from	Jan 16 5.2.2

	garages repairing third party cars	
First-Tier Tribunal (TC04787): <i>Tan Cars Ltd and another</i>	Penalty imposed for failure to failure to comply with information notice	Jan 16 6.8.4
First-Tier Tribunal (TC04789): <i>Substantia Invest Ltd</i>	Legal fees for defending director against prosecution were not sufficiently connected to the business	Jan 16 5.2.1
First-Tier Tribunal (TC04792): <i>David James Cummaford and Abcoma Ltd</i>	Application to make late appeal refused	Jan 16 6.8.7
First-Tier Tribunal (TC04793): <i>Social Care 4U Ltd</i>	Surcharge appeal dismissed	Jan 16 6.8.1

10 Other material

<i>CIOT Technical Team Update, 9 November 2015</i>	Comment on new rules on partial exemption and turnover of foreign branches	Jan 16 5.3.2
<i>Daily Telegraph, 19 January 2015</i>	Report of overcharging by mobile phone operator on calls made outside EU	Apr 15 4.2.1
<i>Daily Telegraph, 13 August 2015</i>	Newspaper comment on exploitation of duty free rules by airport shops	Oct 15 6.9.2
<i>Daily Telegraph, 28 October 2015</i>	Report that Commission may allow Member States to set own rates	Jan 16 4.4.1
http://www.cityam.com/231405/hmrc-national-task-force-considering-clampdown-on-ebay-and-amazon-over-vat-fraud-by-overseas-retailers	Report of possibility of new tax rules for Amazon and eBay	Jan 16 6.9.5
<i>Taxation, 8 January 2015</i>	Article about <i>Equoland</i> and possible disproportionality of UK's default surcharge regime	Apr 15 6.8.2
<i>Taxation, 15 January 2015</i>	Article about POSMOSS rules	Apr 15 4.1.1
<i>Taxation, 29 January 2015</i>	Article about VAT visits	Apr 15 6.9.2
<i>Taxation, 12 February 2015</i>	Article about <i>Heliops</i> case on pre-registration VAT	Apr 15 5.8.3
http://tinyurl.com/ppzy8yw	Report on MOSS by Enterprise Nation	Jul 15 4.1.1
<i>Taxation 22 April 2015</i>	Problems from description of supplies on invoices	Jul 15 2.12.3
<i>Taxation 29 April 2015</i>	Article about <i>Larentia</i> CJEU case on group registration	Jul 15 6.1.1
<i>Taxation 7 May 2015</i>	Three way supplies discussed	Jul 15 2.9.1
<i>Taxation, 11 June 2015</i>	Article about HMRC policy on pre-registration VAT	Jul 15 5.8.4
<i>Taxation, 4 June 2015</i>	Reviews of proposed tax measures in Queen's speech	Jul 15 6.9.8

<i>Taxation, 9 July 2015</i>	Article about HMRC procedures for “best judgement” assessments	Oct 15 6.7.2
<i>Taxation, 27 August 2015</i>	Article about <i>Intelligent Managed Services</i> case	Oct 15 2.12.2
<i>Taxation, 3 September 2015</i>	Article about online sales and point at which they become taxable	Oct 15 2.1.1
<i>Taxation, 17 September 2015</i>	Article about salary sacrifice schemes	Oct 15 2.12.5
<i>Taxation 1 October 2015</i>	Article suggests HMRC trying to increase tax by recategorising supplies as standard rated	Jan 16 2.12.6
<i>Taxation, 29 October 2015</i>	Article about 5p charge for carrier bags	Jan 16 2.12.8
<i>Taxation, 29 October 2015</i>	Article on basic requirements for input tax deduction	Jan 16 5.2.3
<i>Taxation, 12 November 2015</i>	Article about application of lower rate to residential property projects	Jan 16 2.5.1
<i>Taxation 10 December 2015</i>	Article reviews procedures for correcting errors in returns	Jan 16 6.4.5
<i>Taxation 17 December 2015</i>	Article about VAT rules on Christmas gifts and parties	Jan 16 5.5.1

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