

# **VAT UPDATE 2012/13**

## **INDEX**

**Covering quarterly update  
April 2012**

# VAT Update April 2012 Index

## INTRODUCTION

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

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

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### 1 HMRC’s publications of their views

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<i>HMRC Release 1 February 2012</i>	Interim version of Fraud (Civil) Investigation Manual	Apr 12 6.9.2
<i>HMRC Release 11 January 2012 (SPEC 01/12)</i>	Update on Alternative Dispute Resolution trial	Apr 12 6.9.11
<i>HMRC Release 14 February 2012</i>	Electricians safe tax plan offered from February to 15 May	Apr 12 6.9.8
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<i>HMRC Release 15 February 2012</i>	HMRC programme of work in relation to large businesses over next few years	Apr 12 6.9.12
<i>HMRC Release 17 February 2012</i>	Update on Alternative Dispute Resolution trial	Apr 12 6.9.11
<i>HMRC Release 3 February 2012</i>	HMRC announce postponement of new business record checks while approach is reconsidered	Apr 12 6.9.7

<i>HMRC Release 31 January 2012</i>	Updated summary of legislation arising from review of powers, deterrents and safeguards	Apr 12 6.9.4
<a href="http://www.hmrc.gov.uk/cars/fuel_company_cars.htm">http://www.hmrc.gov.uk/cars/fuel_company_cars.htm</a>	Updated advisory rates for fuel in company cars from 1 March 2012	Apr 12 5.8.8
<a href="http://www.hmrc.gov.uk/manuals/vfoodmanual/updates/vfoodupdate030112.htm">http://www.hmrc.gov.uk/manuals/vfoodmanual/updates/vfoodupdate030112.htm</a>	Updated online manual on "Food"	Apr 12 2.4.4
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<i>Information Sheet 3/2012</i>	Cyprus rate up from 15% to 17% with effect from 1 January 2012	Apr 12 4.1.1
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<i>NAT 27/12</i>	E-markets disclosure opportunity launched from 14 March to 14 June	Apr 12 6.9.8
<i>NAT 29/12</i>	E-markets disclosure opportunity launched from 14 March to 14 June	Apr 12 6.9.8
<i>Notice 48</i>	Updated list of extra statutory concessions in force	Apr 12 6.9.1
<i>Notice 60</i>	Intrastat notice updated	Apr 12 4.3.8
<i>Notice 700/65</i>	New version of <i>Business entertainment</i>	Apr 12 5.5.1
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<i>R &amp; C Brief 05/2012</i>	Tightening of the criteria for exemption of caravan site pitches	Apr 12 3.1.2
<i>R &amp; C Brief 07/2012</i>	Reminder on Intrastat changes	Apr 12 4.3.7
<i>www.hmrc.gov.uk/admittingfraud/cop9.pdf</i>	Updated version of COP 9 on investigating serious fraud, including contractual disclosure facility	Apr 12 6.9.2
<i>www.hmrc.gov.uk/adr/index.htm</i>	Update on Alternative Dispute Resolution trial	Apr 12 6.9.11
<i>www.hmrc.gov.uk/aiu/dotas.pdf</i>	Updated guidance on Disclosure of Tax Avoidance Schemes – direct tax rules	Apr 12 6.9.9
<i>www.hmrc.gov.uk/aiu/guidance.htm</i>	Updated guidance on Disclosure of Tax Avoidance Schemes – direct tax rules	Apr 12 6.9.9
<i>www.hmrc.gov.uk/budget2012/tiin-4801.pdf</i>	Impact assessment on change to exemption of land	Apr 12 3.1.1
<i>www.hmrc.gov.uk/budget2012/tiin-4802.pdf</i>	Impact assessment on change to exemption of land	Apr 12 3.1.1
<i>www.hmrc.gov.uk/budget2012/tiin-4803.pdf</i>	Hot food to become standard rated in all circumstances unless bread	Apr 12 2.4.1
<i>www.hmrc.gov.uk/budget2012/vat-base-broad-4801.pdf</i>	Removal of exemption for self-storage facilities from 1 October 2012	Apr 12 3.1.1
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<i>www.hmrc.gov.uk/manuals/chmanual/updates/update%20index.htm</i>	Update of compliance manual	Apr 12 6.9.6
<i>www.hmrc.gov.uk/manuals/impsmanual/IMPS01000.htm</i>	New online manual on “VAT IMPS (Imports)”	Apr 12 4.3.9
<i>www.hmrc.gov.uk/manuals/vatfinmanual/updates/vatfinupdate210212.htm</i>	Updated online manual on “Finance”	Apr 12 2.3.8
<i>www.hmrc.gov.uk/manuals/vatinsmanual/vatins1400.htm</i>	Updated online manual on “Insurance”	Apr 12 2.3.8
<i>www.hmrc.gov.uk/manuals/vatpossmannual/VATPOSS08000.htm</i>	Updated online manual on “Place of supply of services”	Apr 12 4.2.3
<i>www.hmrc.gov.uk/manuals/vatsmanual/VATSM3350.htm</i>	Updated online manual on “The Single Market”	Apr 12 4.3.9

<a href="http://www.hmrc.gov.uk/manuals/vbnbmanual/vbnb10000.htm">www.hmrc.gov.uk/manuals/vbnbmanual/vbnb10000.htm</a>	Updated online manual on “Business/non-business”	Apr 12 2.1.4
<a href="http://www.hmrc.gov.uk/manuals/vconstmanual/VCONST01000.htm">www.hmrc.gov.uk/manuals/vconstmanual/VCONST01000.htm</a>	New online manual on “Construction”	Apr 12 3.3.5
<a href="http://www.hmrc.gov.uk/manuals/vitmanual/VIT10000.htm">www.hmrc.gov.uk/manuals/vitmanual/VIT10000.htm</a>	Updated manual on Input Tax	Apr 12 5.8.9
<a href="http://www.hmrc.gov.uk/manuals/vrmanual/vr7420.htm">www.hmrc.gov.uk/manuals/vrmanual/vr7420.htm</a>	Clarification of time limit for bad debt relief in online manual	Apr 12 5.7.2
<a href="http://www.hmrc.gov.uk/tiin/tiin678.pdf">www.hmrc.gov.uk/tiin/tiin678.pdf</a>	Proposals for new action against dishonest conduct by tax agents	Apr 12 6.9.3
<a href="http://www.hmrc.gov.uk/tiin/tiin738.pdf">www.hmrc.gov.uk/tiin/tiin738.pdf</a>	Impact Note about new Machine Games Duty	Apr 12 2.3.2
<a href="http://www.hmrc.gov.uk/tiin/tiin760.htm">www.hmrc.gov.uk/tiin/tiin760.htm</a>	Amendments to make registrations “digital by default” considered	Apr 12 6.2.2
<a href="http://www.hmrc.gov.uk/tiin/tiin762.htm">www.hmrc.gov.uk/tiin/tiin762.htm</a>	Impact Note about implementation of cost-sharing exemption	Apr 12 2.3.7
<a href="http://www.hmrc.gov.uk/tiin/tiin764.htm">www.hmrc.gov.uk/tiin/tiin764.htm</a>	Confirmation that FB 2012 will enact concession about supplies of services brought into the UK within a group registration	Apr 12 6.1.1
<a href="http://www.hmrc.gov.uk/tiin/tiin766.htm">www.hmrc.gov.uk/tiin/tiin766.htm</a>	Impact Note about change to the statutory definition of “public body”	Apr 12 2.1.2
<a href="http://www.hmrc.gov.uk/tiin/tiin768.htm">www.hmrc.gov.uk/tiin/tiin768.htm</a>	Further details of measure to be introduced April 2013 to prevent VAT evasion on vehicles brought into UK	Apr 12 4.3.6
<a href="http://www.hmrc.gov.uk/tiin/tiin874.htm">www.hmrc.gov.uk/tiin/tiin874.htm</a>	Confirmation of withdrawal of Low Value Consignment Relief for mail order imports from Channel Islands	Apr 12 4.3.6

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

<i>Outline of Tax Legislation and Rates 1.47</i>	Sports nutrition drinks to be explicitly standard rated	Apr 12 2.4.1
<i>Outline of Tax Legislation and Rates 1.47</i>	Static caravans to become standard rated	Apr 12 2.4.1
<i>Outline of Tax Legislation and Rates 1.47</i>	Removal of exemption for provision of hairdresser’s chair	Apr 12 3.1.1
<i>Outline of Tax Legislation and Rates 1.47</i>	Budget changes to work on protected buildings from 1 October 2012	Apr 12 3.3.2
<i>Outline of Tax Legislation and Rates 1.48</i>	Registration thresholds amended from 1 April 2012	Apr 12 6.2.1
<i>Outline of Tax Legislation and Rates 1.68</i>	Proposals for new action against dishonest conduct by tax agents	Apr 12 6.9.3
<i>Outline of Tax Legislation and Rates</i>	Intention to remove lower-rating for installing energy-saving materials in	Apr 12 2.5.2

2.47	RCP buildings in 2013	
<i>Outline of Tax Legislation and Rates 2.47</i>	VAT relief for European Research Infrastructure Consortia from Autumn 2012	Apr 12 4.4.1
<i>Outline of Tax Legislation and Rates 2.50</i>	Legislation to amend refunds to NHS bodies from 2013	Apr 12 5.8.7
<i>Outline of Tax Legislation and Rates 2.51</i>	New invoicing rules to take effect 1 January 2013	Apr 12 6.5.1
<i>Outline of Tax Legislation and Rates 2.52</i>	Zero-rating rules to be amended to allow for new Universal Credit	Apr 12 2.4.1
<i>Outline of Tax Legislation and Rates 2.54</i>	Formalisation of rules for freight transport carried out entirely outside EU	Apr 12 4.2.2
<i>Outline of Tax Legislation and Rates 2.55</i>	Intention to apply lower rate to small cable-based transport in 2013	Apr 12 2.5.1
<i>Overview of Tax Legislation and Rates 2.53</i>	Announcement of consultation about the VAT treatment of education	Apr 12 2.3.6
<i>SI 2011/3036</i>	Postal Packets (Revenue and Customs) Regulations 2011	Apr 12 4.3.5
<i>SI 2012/33</i>	Mandatory electronic filing of returns from 1 April 2012	Apr 12 6.3.1
<i>SI 2012/58</i>	Tightening of the criteria for exemption of caravan site pitches	Apr 12 3.1.2
<i>SI 2012/735</i>	Statutory definition of charity now in force	Apr 12 2.11.2
<i>SI 2012/847</i>	Sch.23 FA 2011 introducing new consolidated information power is brought into effect from 1 April 2012	Apr 12 6.9.5
<i>SI 2012/882</i>	Updated scale charges for car fuel from 1 May 2012	Apr 12 2.12.1
<i>SI 2012/883</i>	Registration thresholds amended from 1 April 2012	Apr 12 6.2.1
<i>SI 2012/Draft – The VAT (Amendment) (No.X) Regulations 2012</i>	Amendments to reporting requirements to enable HMRC to receive electronic communications	Apr 12 6.3.1
<i>The Machine Games Duty Regulations 2012, SI 2012/Draft</i>	Draft regulations for Machine Games Duty	Apr 12 2.3.2
<i>The Value Added Tax (Zero-rating and Exemptions) Order 2012 (draft)</i>	Proposed changes to zero-rating for food	Apr 12 2.4.1

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

<i>HM Treasury Press Release 31 January 2012 with draft Sch.1 FB</i>	Amendments to reporting requirements to enable HMRC to	Apr 12 6.3.1
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2012	receive electronic communications	
HM Treasury Release 28 February 2012	Office of Tax Simplification suggestions for improving admin for small businesses	Apr 12 6.9.13

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

CJEU (A-G) (Case C-334/10): <i>X; other party v Staatssecretaris van Financiën</i>	Consideration of alterations to warehouse to allow taxpayers to live in it for a period	Apr 12 4.4.11
CJEU (A-G) (Case C-591/10): <i>Littlewoods Retail Ltd v HMRC</i>	Opinion that s.78 is not contrary to EU law in only awarding simple interest on VAT repayments	Apr 12 6.4.1
CJEU (A-G) (Case C-621/10): <i>Balkan &amp; Sea Properties v Direktor na Direktsia 'Obzhalvane I upravlenie na izpalnenieto' (and related appeal)</i>	Bulgarian rules requiring market value to be used were not in accordance with art.80 Principal Directive	Apr 12 4.4.10
CJEU (Case C-118/11): <i>Eon Aset Menidjment OOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto'</i>	Use of cars for commuting might be business use; if so, trader would have choice of full deduction followed by output tax on non-business element	Apr 12 4.4.4
CJEU (Case C-119/11): <i>Commission v France</i>	France should not have reintroduced a super-reduced rate after abolition	Apr 12 4.4.7
CJEU (Case C-153/11): <i>Klub OOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto'</i>	Right to deduct input tax on maisonette used for accommodation and for business meetings	Apr 12 4.4.6
CJEU (Case C-218/10): <i>ADV Allround Vermittlungs AG v Finanzamt Hamburg-Bergedorf</i>	Supply of self-employed contractors was a supply of staff	Apr 12 4.4.13
CJEU (Case C-25/11): <i>Varzim Sol-Turismo, Jogo &amp; Animação SA v Fazenda Pública</i>	Non-taxable subsidies could not be included in calculating partial exemption recovery percentage	Apr 12 5.3.2
CJEU (Case C-280/10): <i>Kopalnia Odkrywkowa Polski Trawertyn P. Granatowicz, M. Wasiewicz (a partnership) v Dyrektor Izby Skarbowej w Poznaniu</i>	Polish law preventing deduction of pre-registration input tax by partners was not in accordance with Directive	Apr 12 4.4.9
CJEU (Case C-414/10): <i>Société Veleclair v Ministre du budget des comptes publics et de la réforme de l'État</i>	French prohibition of deduction of import VAT unless it had already been paid over to the authorities was not in accordance with EU law	Apr 12 4.4.7
CJEU (Case C-436/10): <i>Belgian State - SPF Finances v BLM SA</i>	Belgium could not deny input tax on part-private expenditure on basis of "deemed exempt supply" of residence	Apr 12 4.4.5
CJEU (Case C-499/10): <i>Vlaamse Oliemaatschappij NV v FOD</i>	Warehouse keeper not jointly and severally liable for VAT owed by owner of goods where released in	Apr 12 4.4.15

<i>Financiën</i>	good faith and without fault	
CJEU (Case C-500/10): <i>Ufficio IVA di Piacenza v Belvedere Costruzioni Srl</i>	Italy's waiver of old VAT debts was acceptable under EU law	Apr 12 4.4.8
CJEU (Case C-524/10): <i>Commission v Portuguese Republic</i>	Portugal's total exemption of farmers was not acceptable substitute for flat rate scheme	Apr 12 4.4.12
CJEU (Case C-588/10): <i>Minister Finansow v Kraft Foods Polska SA</i>	Flexibility for Member States to set conditions for adjustment of output tax had to take into account general principle of effectiveness	Apr 12 4.4.14
CJEU (Case C-594/10): <i>TG van Laarhoven v Staatsecretaris van Financiën</i>	Netherlands flat rate approach to expenditure on car was not acceptable	Apr 12 4.4.3
CJEU (Case C-596/10): <i>Commission v France</i>	French should not have applied reduced rate to supplies of horses	Apr 12 4.4.7
CJEU (Reference) (Case C-160/11): <i>Bawaria Motors Spółka z o.o. and Minister Finansów</i>	Application of second-hand scheme to purchases from traders who did not charge output tax because not entitled to input tax deduction	Apr 12 4.4.17
CJEU (Reference) (Case C-17/12): <i>TVI Televisão Independente SA v Fazenda Pública</i>	Inclusion of commercial advertising screening tax in taxable amount even though charged on as disbursement	Apr 12 4.4.17
CJEU (Reference) (Case C-18/12): <i>Efir OOD v Direktor na Direksia 'Obzhalvane i upravlenie na izpalnenieto' Plovdiv</i>	Tax point for exempt supplies	Apr 12 4.4.17
CJEU (Reference) (Case C-18/12): <i>Město Žamberk v Finanční ředitelství v Hradci Králové</i>	Scope of exemption for sport in relation to unorganised recreational swimming	Apr 12 4.4.17
CJEU (Reference) (Case C-26/12): <i>Fiscale eenheid PPG Holdings BV c.s. v Inspecteur van de Belastingdienst/Noord/kantoor Groningen</i>	Questions about exemption for management of special investment funds	Apr 12 2.3.5
CJEU (Reference) (Case C-49/12): <i>HMRC v Sunico ApS, M &amp; B Holding ApS, Sunil Kumar Harwani</i>	Scope of directive on cross-border co-operation where trader alleged to have committed fraud in another member state	Apr 12 4.4.17
CJEU (Reference) (Case C-543/11): <i>Woningstichting Maasdriel, other party: Staatssecretaris van Financiën</i>	Whether "unbuilt land" which results from demolition of existing buildings is exempt, or whether it is excluded from exemption as "building land"	Apr 12 4.4.17
CJEU (Reference) (Case C-557/11): <i>Maria Kozak v Dyrektor Izby Skarbowej w Lublinie</i>	Whether an in-house passenger transport service supplied by a TOMS trader should be chargeable at the standard rate	Apr 12 4.4.17
CJEU (Reference) (Case C-560/11):	Whether the Italian exemption for	Apr 12 4.4.17



<i>Danilo Debiasi v Agenzia delle Entrate - Ufficio di Parma</i>	healthcare is compatible with the Principal VAT Directive	
CJEU (Reference) (Case C-572/11): <i>Menidzharski biznes reshenia OOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto', gr. Veliko Tarnovo, pri Tsentralno Upravlenie na Natsionalna Agentsia po Prihodite</i>	Whether deduction of input tax can be refused where the risk of immediate loss to the revenue arising from a supplier's fraud has been eliminated but the supplier may still intend a fraud	Apr 12 4.4.17
CJEU (Reference) (Case C-606/11): <i>Grattan plc v HMRC</i>	Questions referred on compound interest entitlement	Apr 12 6.4.1
CJEU (Reference) (Case C-62/12): <i>Galin Kostov v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' -grad Varna pri Tsentralno upravlenie na Natsionalna agentsia za prihodite</i>	Scope of VAT charge on person registered as "private bailiff"	Apr 12 4.4.17
CJEU (Reference) (Case C-622/11): <i>Staatssecretaris van Financiën v Pactor Vastgoed BV</i>	Clawback rules where person who changes the use is not the person who originally claimed the deduction	Apr 12 4.4.17
CJEU (Reference) (Case C-642/11): <i>EOOD Stroy Trans v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' - gr. Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia po Prihodite</i>	Compliance with general EU principles if a customer is denied an input tax deduction for lack of evidence, even though the supplier has been required to pay output tax	Apr 12 4.4.17
CJEU (Reference) (Case C-643/11): <i>LVK-56 EOOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' - grad Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite</i>	Consequences for customer of non-receipt of supply where input tax has already been deducted on basis of tax invoice received and paid	Apr 12 4.4.17
CJEU (Reference) (Case C-651/11): <i>Staatssecretaris van Financiën, other party: X BV</i>	Whether TOGC rules can apply to transfer of shares in a company by all shareholders to same purchaser	Apr 12 4.4.17
CJEU (Reference) (Case C-653/11)	Question of abuse on international scheme referred to CJEU	Apr 12 5.1.1
CJEU (Reference) (Case C-91/12): <i>Skatteverket v PFC Clinic AB</i>	Question of whether cosmetic surgery is exempt as medical care	Apr 12 4.4.17

## 5 Other European material

<i>IP/12/17</i>	Extension of special scheme for suppliers of electronic services	Apr 12 4.4.2
<i>IP/12/177</i>	Reasoned opinion to Germany on application of lower rate to supplies of works of art and collectors' items	Apr 12 4.4.16
<i>IP/12/63</i>	Reasoned opinion to Luxembourg on exemption for independent groups of	Apr 12 4.4.16

	non-taxable persons	
<a href="http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/legislation_proposed/index_en.htm">http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/legislation_proposed/index_en.htm</a>	Extension of special scheme for suppliers of electronic services	Apr 12 4.4.2

## 6 Case law: House of Lords/Supreme Court

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

Court of Appeal: <i>HMRC v AXA UK plc</i>	Court confirms CJEU decision that service to dentists was wholly taxable	Apr 12 2.3.3
Court of Appeal: <i>R v Ahmad and another</i>	Appeal against confiscation order upheld in part	Apr 12 6.9.16
Court of Appeal: <i>R v Randhawa</i>	Conviction in MTIC case was not unsafe because of disclosure of evidence issues	Apr 12 6.9.15
Court of Appeal: <i>R v Randhawa and others</i>	Minor adjustments made to MTIC prison sentences on appeal	Apr 12 6.9.15

## 8 Case law: High Court/Upper Tribunal

Upper Tribunal: <i>A One Distribution (UK) Ltd v HMRC</i>	Upper Tribunal confirms FTT's ruling against trader in MTIC case	Apr 12 5.8.1
Upper Tribunal: <i>Best Buys Supplies Ltd v HMRC</i>	Decision on refusal to accept alternative evidence under reg.29 was not sufficiently clearly reasoned: remitted to FTT to clarify grounds	Apr 12 5.8.2
Upper Tribunal: <i>HMRC v Atlantic Electronics Ltd</i>	FTT was entitled to rule that old costs regime would not apply in MTIC case	Apr 12 6.8.8
Upper Tribunal: <i>HMRC v Greener Solutions Ltd</i>	HMRC overturned FTT's ruling in favour of trader in MTIC case	Apr 12 5.8.1
Upper Tribunal: <i>HMRC v P Newey (t/a Ocean Finance)</i>	Question of abuse on international scheme referred to CJEU	Apr 12 5.1.1
Upper Tribunal: <i>HMRC v Pendragon plc</i>	Scheme to charge VAT only on margin on sale of demonstrator cars was abusive and ineffective	Apr 12 5.1.2
Upper Tribunal: <i>HMRC v S &amp; I Electronics Ltd</i>	MTIC appeal referred back to FTT for clarification on "means of knowledge"	Apr 12 5.8.1
Upper Tribunal: <i>Powa (Jersey) Ltd v HMRC</i>	Upper Tribunal confirms FTT's ruling against trader in MTIC case	Apr 12 5.8.1
Upper Tribunal: <i>Simpson &amp; Marwick v HMRC</i>	Upper Tribunal finds for taxpayer in case about bad debt relief claims for "VAT only" invoices	Apr 12 5.7.1
Upper Tribunal: <i>Wakefield College v</i>	Relevant charitable purpose definition	Apr 12 3.3.1

<i>HMRC</i>	referred back to FTT for consideration of de minimis limit	
High Court: <i>Investment Trust Companies v HMRC</i>	Attempt by customer investment trust companies to claim capped VAT directly from HMRC stayed until Supreme Court has heard related case	Apr 12 6.4.3
High Court: <i>Royal Bank of Scotland Group plc v HMRC</i>	“Renewal commission” paid to another insurer was not exempt because the other insurer was not an insurance agent or broker	Apr 12 2.3.1

## 9 Case law: VAT Tribunal/First Tier Tribunal

First Tier Tribunal (TC01842): <i>EL Flood &amp; Sons Partnership</i>	New ceilings in protected building were “approved alteration”	Apr 12 3.3.3
First-Tier Tribunal (TC01556): <i>World of Enterprise Ltd</i>	Tribunal criticises HMRC interpretation of “reasonable excuse” in corporation tax late payment case	Apr 12 6.8.2
First-Tier Tribunal (TC01612): <i>Jem Leisure Ltd</i>	Trader was not allowed to appeal out of time against refusal to make repayment in respect of gaming machines	Apr 12 6.8.5
First-Tier Tribunal (TC01637): <i>Talkabout Publishing</i>	Trader’s honest belief that no P35 was required reduced penalty to only £100	Apr 12 6.8.2
First-Tier Tribunal (TC01638): <i>AST Systems Ltd</i>	PAYE late filing penalty was considered disproportionate	Apr 12 6.8.2
First-Tier Tribunal (TC01641): <i>Sliderobes (NI) Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01646): <i>Keith Brown Engineering Limited t/a Glenaber Brown Engineers</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01647): <i>R J MacPherson and D MacPherson t/a Robert’s Floorcoverings</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01653): <i>Three Counties Dog Rescue</i>	Charity sold dogs for consideration and was entitled to zero-rating	Apr 12 2.11.1
First-Tier Tribunal (TC01661): <i>DI &amp; GI Electronics Ltd</i>	Appeal rejected in MTIC case	Apr 12 5.8.1
First-Tier Tribunal (TC01663): <i>TNT GRS 2008 Ltd</i>	Company not allowed to appeal out of time on basis that default surcharge was disproportionate	Apr 12 6.8.5
First-Tier Tribunal (TC01668): <i>Alberto-Culver (UK) Ltd</i>	Tribunal accepted <i>Fleming</i> claim on balance of probabilities	Apr 12 6.4.2
First-Tier Tribunal (TC01671): <i>Timothy William Stevens; Sally Mary Stevens</i>	Restricted planning permission was issued by wrong planning authority, so DIY claim succeeded	Apr 12 3.4.1
First-Tier Tribunal (TC01672): <i>Crotek</i>	Appeal rejected in MTIC case	Apr 12 5.8.1

<i>Ltd; Crotek Systems Ltd</i>		
First-Tier Tribunal (TC01673): <i>Gavin Alexander Partnership</i>	Trader's honest belief that he had filed P35 was reasonable excuse	Apr 12 6.8.2
First-Tier Tribunal (TC01684): <i>Brian Purveur</i>	HMRC's late sending out of P35 penalty notice criticised: penalty reduced from 5m to 1m	Apr 12 6.8.2
First-Tier Tribunal (TC01686): <i>HCM Electrical Ltd</i>	<i>Steptoe</i> defence used in case about PAYE late payment penalties	Apr 12 6.8.2
First-Tier Tribunal (TC01688): <i>Ocean Charters Ltd</i>	Company which chartered yacht to friend of shareholder was not genuinely in business	Apr 12 5.1.3
First-Tier Tribunal (TC01694): <i>H T Purser Ltd</i>	Former farming company succeeded in claiming input tax in MTIC case: fraud not the only possible explanation	Apr 12 5.8.1
First-Tier Tribunal (TC01696): <i>Graham Laing</i>	<i>Fleming</i> claim had been made by the deadline in spite of omitting a spreadsheet of calculations	Apr 12 6.4.2
First-Tier Tribunal (TC01699): <i>Howard Rowland Patrick and Jennifer Rosemary Patrick</i>	Business splitting direction on farmhouse B&B confirmed	Apr 12 6.2.3
First-Tier Tribunal (TC01705): <i>French &amp; Co Solicitors</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01716): <i>Compass Royston Travel Ltd</i>	PAYE late payment penalty stood over pending settlement of "disproportionate" issue	Apr 12 6.8.2
First-Tier Tribunal (TC01717): <i>Altercross Business Consultants Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01718): <i>North Reddish Working Men's Club</i>	Trader was not allowed to appeal out of time against refusal to make repayment in respect of gaming machines	Apr 12 6.8.5
First-Tier Tribunal (TC01725): <i>Hilltop Syndicate Shoot</i>	P35 late filing penalty reduced by 2 months' worth but no more	Apr 12 6.8.2
First-Tier Tribunal (TC01726): <i>Peter Stump</i>	Trader's honest belief that he had filed P35 reduced penalty to only £100	Apr 12 6.8.2
First-Tier Tribunal (TC01728): <i>Bromley Emergency Training and Development Ltd</i>	Tribunal confirmed that s.6 tax point rules apply for determination of Sch.1 registration liability	Apr 12 6.5.1
First-Tier Tribunal (TC01730): <i>DG &amp; CD Bunning (t/a Stafford Land Rover)</i>	Zero-rating conditions for adapted cars for handicapped users considered	Apr 12 2.4.2
First-Tier Tribunal (TC01731): <i>New Miles Ltd and B Hilton-Foster</i>	Acceptable for the rights in a VAT appeal to be transferred to another company	Apr 12 6.8.6
First-Tier Tribunal (TC01736): <i>Westward Group Ltd</i>	Tribunal considers it does have jurisdiction to hear appeals about	Apr 12 6.8.1

	disproportionality of surcharges	
First-Tier Tribunal (TC01739): <i>Burgess Recycling Ltd</i>	Appeal against security notice dismissed	Apr 12 6.9.14
First-Tier Tribunal (TC01740): <i>Premier Telecom Solutions Ltd</i>	Review of decision gave no reasons, but would have inevitably confirmed decision to require security	Apr 12 6.9.14
First-Tier Tribunal (TC01741): <i>Bays Revert Ltd</i>	Appeal rejected in MTIC case	Apr 12 5.8.1
First-Tier Tribunal (TC01742): <i>Watermargin (Portsmouth) Ltd and another</i>	In spite of some oddities with the procedure for review, notice to require security was reasonably issued	Apr 12 6.9.14
First-Tier Tribunal (TC01744): <i>Reddrock Ltd</i>	Appeal rejected in MTIC case	Apr 12 5.8.1
First-Tier Tribunal (TC01752): <i>Davis &amp; Dann Ltd, Precis (1080) Ltd</i>	Appeal rejected in MTIC case about razorblades	Apr 12 5.8.1
First-Tier Tribunal (TC01761): <i>Graeme King</i>	Trader claimed input tax on personal expenditure	Apr 12 5.8.4
First-Tier Tribunal (TC01768): <i>Craighill Services Ltd</i>	Combined effect of many business difficulties was reasonable excuse for default	Apr 12 6.8.1
First-Tier Tribunal (TC01768): <i>Ian Greer t/a Rainbow Signs and Maintenance</i>	Late payment by normally reliable customers was accepted as reasonable excuse for default	Apr 12 6.8.1
First-Tier Tribunal (TC01770): <i>Forth Wines Ltd</i>	Decision to refuse SIVA to business acquiring a TOGC from compliant trader was unreasonable	Apr 12 4.3.1
First-Tier Tribunal (TC01772): <i>Astoria Properties Ltd and another</i>	Dishonest conduct penalty was properly assessed on director	Apr 12 6.8.3
First-Tier Tribunal (TC01776): <i>Aberdeen Sports Village Ltd</i>	Company supplied sports facilities for consideration, not grants	Apr 12 2.1.1
First-Tier Tribunal (TC01780): <i>First Contact Ltd</i>	Travellers who stayed in the UK for 18 months “belonged” here for place of supply of services rules	Apr 12 4.2.1
First-Tier Tribunal (TC01781): <i>Tarlo Worldwide Ltd</i>	Appeal rejected in MTIC case	Apr 12 5.8.1
First-Tier Tribunal (TC01785): <i>JB Davison</i>	Trader could not use margin scheme for new cars bought in Germany even though German VAT had been paid	Apr 12 4.3.2
First-Tier Tribunal (TC01787): <i>Bert d’Agostino</i>	Appeal against security notice dismissed	Apr 12 6.9.14
First-Tier Tribunal (TC01789): <i>Lord Harewood (t/a The Harewood Estate)</i>	Expenditure on making castle safe was referable to intention to make taxable supplies of film location	Apr 12 5.3.1
First-Tier Tribunal (TC01796): <i>Lewis Johnson t/a The Point Night Club</i>	Time-barred claim rejected	Apr 12 6.4.5

First-Tier Tribunal (TC01798): <i>Fonecomp Ltd</i>	Appeal rejected in MTIC case	Apr 12 5.8.1
First-Tier Tribunal (TC01799): <i>Spearmint Blue Ltd</i>	Appeal rejected in MTIC case	Apr 12 5.8.1
First-Tier Tribunal (TC01802): <i>Benson Sunday Eyin</i>	Assessment of underdeclared income and penalty confirmed	Apr 12 6.7.2
First-Tier Tribunal (TC01804): <i>Kenneth Jones and another</i>	Mistakes by council in planning permission denied DIY claim	Apr 12 3.4.2
First-Tier Tribunal (TC01809): <i>SF Express Courier Ltd</i>	Company could not use reg.111 for VAT incurred by former unincorporated business	Apr 12 5.8.5
First-Tier Tribunal (TC01810): <i>Vale Concrete Products Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01812): <i>B &amp; B Tree Specialists</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01819): <i>David Peters Ltd</i>	Input tax allowed even though goods had not been delivered	Apr 12 5.8.6
First-Tier Tribunal (TC01820): <i>Status Investments Ltd</i>	Trader was not allowed to appeal out of time against refusal to make repayment in respect of gaming machines	Apr 12 6.8.5
First-Tier Tribunal (TC01821): <i>Arkeley Ltd (in liquidation)</i>	Some exports satisfied conditions for zero-rating but others did not	Apr 12 4.3.4
First-Tier Tribunal (TC01823): <i>Shop Direct Group and related appeals</i>	Tribunal confirms that VAT repayments and interest are chargeable to corporation tax	Apr 12 6.4.6
First-Tier Tribunal (TC01831): <i>Mad Dog Casting Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01833): <i>Roy Scott t/a Roy Scott Joinery</i>	Late registration penalty confirmed	Apr 12 6.8.4
First-Tier Tribunal (TC01836): <i>Fylde Office Service Bureau Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01839): <i>Dr AA Majid</i>	Part-time Immigration Tribunal judge was not "in business": registration requirement quashed	Apr 12 6.2.4
First-Tier Tribunal (TC01845): <i>Assiette</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01847): <i>Claughton (Office Equipment) Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01848): <i>Warrens Display Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01849): <i>Karl Badamchi Zadeh</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01850): <i>HO</i>	Trader's method of paying estimated VAT and then correcting afterwards	Apr 12 6.7.1

<i>Chan</i>	was not accepted by Tribunal	
First-Tier Tribunal (TC01851): <i>The London Kitchen Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01854): <i>On Demand Communications Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01855): <i>Makespace Architects Ltd</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01861): <i>Controlled Security Management</i>	Appeal against default surcharge rejected	Apr 12 6.8.1
First-Tier Tribunal (TC01863): <i>Macaw Properties Ltd</i>	Company intended to use stately home as hotel and was therefore entitled to register and recover input tax, even though prospect of income was remote	Apr 12 5.1.4
First-Tier Tribunal (TC01865): <i>Munaf Patel t/a Cleggs Lane Service Station</i>	Retail scheme rules considered	Apr 12 2.6.1
First-Tier Tribunal (TC01866): <i>Gosling Leisure Ltd</i>	Taxable subsidiary received supply of building services, not exempt charitable holding company	Apr 12 5.2.1
First-Tier Tribunal (TC01869): <i>James Edward Roxburgh</i>	Dishonest conduct penalty was properly assessed on director	Apr 12 6.8.3
First-Tier Tribunal (TC01872): <i>Richard Munday</i>	Individual was liable to UK VAT under new means of transport rules even though VAT had been paid in Germany	Apr 12 4.3.3
First-Tier Tribunal (TC01875): <i>Kenco Spares Ltd</i>	Teleos did not apply to despatches: trader had not taken all possible care	Apr 12 4.3.4
First-Tier Tribunal (TC01883): <i>Arjan Chandanmal and others t/a C Narain Bros</i>	Procedural disputes in MTIC case management	Apr 12 6.8.9
First-Tier Tribunal (TC01886): <i>Spectrum Legal Services Ltd</i>	Tribunal could not force HMRC to give trader a similar ex gratia payment to that already made to a co-franchisee	Apr 12 6.4.4
First-Tier Tribunal (TC01888): <i>T Coffey and Dr M Selvarajan</i>	Builder was taxable person, not employee	Apr 12 2.1.3
First-Tier Tribunal (TC01889): <i>Haroon Younas t/a Micromedia and related appeal</i>	Appeal rejected in MTIC case	Apr 12 5.8.1
First-Tier Tribunal (TC01896): <i>Yeastfield Ltd</i>	Insufficient evidence to support input tax claim on alleged TOGC	Apr 12 5.8.3
First-Tier Tribunal (TC01897): <i>Vantage Link Corporation Ltd</i>	Appeal rejected in MTIC case	Apr 12 5.8.1
First-Tier Tribunal (TC01901): <i>South Devon Inns Ltd</i>	Trader was not allowed to appeal out of time against refusal to make repayment in respect of gaming machines	Apr 12 6.8.5

First-Tier Tribunal (TC01905): <i>Karl D'Souza</i>	Lawfulness of information notice considered by Tribunal	Apr 12 6.9.5
First-Tier Tribunal (TC01906): <i>Mohammed Afzal t/a Kingston Furniture</i>	HMRC had not acted unreasonably, so costs were not awarded by FTT	Apr 12 6.8.7

## 10 Other material

<i>Taxation 29 March 2012</i>	Article reviewing some input tax rules under FRS on tenth anniversary	Apr 12 6.3.2
<i>Taxation 29 March 2012</i>	Reader's query about trader who had operated FRS without ever applying for it	Apr 12 6.3.2
<i>Taxation, 1 March 2012</i>	VAT problems of building projects	Apr 12 3.3.6
<i>Taxation, 12 January 2012</i>	Reader's query about self-employed person with employment income in accounts – will not count for Sch.1	Apr 12 6.2.5
<i>Taxation, 16 February 2012</i>	Reader's query about claiming input tax on cost of parking at a railway station	Apr 12 5.8.10
<i>Taxation, 19 January 2012</i>	Reader's query considers rules for small business gifts	Apr 12 2.7.1
<i>Taxation, 19 January 2012</i>	VAT implications of changes in use of commercial property	Apr 12 3.1.3
<i>Taxation, 22 March 2012</i>	Reader's query about disapplication of option to tax on land to be used for relevant residential purpose building	Apr 12 3.2.1
<i>Taxation, 5 January 2012</i>	Reader's query about transfer of turnover for registration purposes on incorporation of non-taxable business	Apr 12 6.2.5
<i>Taxation, 8 March 2012</i>	Reader's query about how to cut down on unnecessary compliance visits	Apr 12 6.9.7
<i>Taxation, 9 February 2012</i>	Reader's query about wedding venue business – likely business splitting direction	Apr 12 6.2.5
<i>No reference</i>	HMRC receipts statistics 2010/11	Apr 12 6.9.17

## 11. Lectures

### 2.1 Scope of VAT

Consideration or Grant?	2.1.1	Apr 12
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## 2.2 Disbursements

## 2.3 Exemptions

Insurance Argument	2.3.1	Apr 12
Debt Collection Confirmed	2.3.3	Apr 12
Insolvency Practitioners	2.3.4	Apr 12

## 2.4 Zero-rating

Zero-Rating in the Budget	2.4.1	Apr 12
Adapted Cars	2.4.2	Apr 12
Photobooks	2.4.3	Apr 12

## 2.5 Lower rating

Lower Rating	2.5.1 – 2	Apr 12
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## 2.6 Computational matters

Retail Schemes	2.6.1	Apr 12
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## 2.7 Discounts, rebates and gifts

Gift of Case of Wine	2.7.1	Apr 12
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## 2.8 Compound and multiple supplies

## 2.9 Agency

## 2.11 Charities

Sale of Abandoned Dogs	2.11.1	Apr 12
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## 2.12 Other supply problems

Car Fuel Scale Charge	2.12.1	Apr 12
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## 3.1 Exemption for land

Budget Changes to Land	3.1.1, 3.3.2	Apr 12
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## 3.2 Option to tax

## 3.3 Builders and developers

Builders and Developers	3.3, 3.4	Apr 12
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## 3.4 Input tax claims on land

## 4.2 International services

International Services	4.2.1	Apr 12
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## 4.3 International goods

International Goods	4.3.1 – 4	Apr 12
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#### **4.4 European rules**

EU Round-Up	4.4.1 – 18	Apr 12
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#### **4.5 8th and 13th Directive claims**

##### **5.1 Economic activity**

Abuse of Rights	5.1.1 – 2	Apr 12
Business Intentions	5.1.3 – 4	Apr 12

##### **5.2 Who receives the supply?**

Connected Businesses	5.2.1	Apr 12
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##### **5.3 Partial exemption**

##### **5.4 Cars**

##### **5.5 Business entertainment**

##### **5.6 Non-business use of supplies**

##### **5.7 Bad debt relief**

Bad Debt Relief	5.7.1	Apr 12
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##### **5.8 Other input tax problems**

Carousels Again	5.8.1	Apr 12
Input Tax Issues	5.8.2 – 5.8.6	Apr 12

#### **6.1 Group registration**

#### **6.2 Other registration issues**

Registration Issues	6.2.1 – 6.2.5	Apr 12
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#### **6.3 Returns and payments**

#### **6.4 Repayment claims**

Compound Interest	6.4.1	Apr 12
Repayment Claims	6.4.2 – 6	Apr 12

#### **6.5 Timing issues**

#### **6.6 Records**

#### **6.7 Assessments**

DIY Adjustment of Liability	6.7.1	Apr 12
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#### **6.8 Penalties and appeals**

Late Payment and Filing	6.8.1 – 2	Apr 12
Other Penalties	6.8.3 – 4	Apr 12

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Late Appeals	6.8.5	Apr 12
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**6.9 Other administration**

Security	6.9.14	Apr 12
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