

VAT UPDATE 2013/14

INDEX

**Covering quarterly updates
April and July 2013**

VAT Update July 2013 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.

INTRODUCTION	1
INDEX BY SOURCE	1
1 HMRC’s publications of their views.....	1
2 Statute and other Parliamentary material	1
3 Other UK official material	4
4 Case law: Court of Justice of the European Union	4
5 Other European material.....	6
6 Case law: House of Lords/Supreme Court.....	11
7 Case law: Court of Appeal/Court of Session	11
8 Case law: High Court/Upper Tribunal	11
9 Case law: VAT Tribunal/First Tier Tribunal	13
10 Other material	13
11. Lectures	20

INDEX BY SOURCE

1 HMRC’s publications of their views

<i>HMRC Press Release 28 January 2013</i>	Reminder that campaign aimed at direct sellers closed on 28 February	Apr 13 6.9.7
<i>HMRC Release 7 February 2013</i>	Updated guidance for staff on use of Alternative Dispute Resolution	Apr 13 6.9.2
<i>HMRC Press Release 21 February 2013</i>	Reminder that campaign aimed at direct sellers closed on 28 February	Apr 13 6.9.7
<i>HMRC Press Release 22 February 2013</i>	HMRC publish first list of deliberate defaulters	Apr 13 6.9.9
<i>HMRC Briefing 19 April 2013</i>	Measures being employed against tax evasion in the “hidden economy”	Jul 13 6.9.7
<i>HMRC Press Release 13 May 2013</i>	New “taskforce” to target people in London claiming VAT repayments they are not entitled to	Jul 13 6.9.7
<i>HMRC Release NAT 05/13</i>	HMRC have raised nearly £540m from campaigns	Apr 13 6.9.7
<i>HMRC Release NAT 20/13</i>	Concluded from two-year pilot of Alternative Dispute Resolution	Apr 13 6.9.2
<i>hmrc.presscentre.com/Press-Releases/Extra-10-years-in-jail-for-</i>	Sentence extended for failure to comply with confiscation order	Apr 13 6.9.9

38-million-fraudster-688bb.aspx		
http://bit.ly/PtpzVO	YouTube video to help direct sellers to comply with their responsibilities	Apr 13 6.9.7
http://www.hmrc.gov.uk/avoidance/spotlights.htm	Updated “avoidance spotlights” section on website	Apr 13 6.9.5
http://www.hmrc.gov.uk/budget2013/vat-at-place-supply-rules.pdf	Changes to place of supply rules on telecoms coming 1 January 2015	Apr 13 4.2.2
http://www.hmrc.gov.uk/cars/fuel_company_cars.htm	New fuel-only advisory mileage rates from 1 March 2013	Apr 13 5.8.3
http://www.hmrc.gov.uk/cars/fuel_company_cars.htm	Latest fuel-only mileage rates	Jul 13 5.8.5
http://www.hmrc.gov.uk/defaulters/index.htm	HMRC publish first list of deliberate defaulters	Apr 13 6.9.9
http://www.hmrc.gov.uk/menus/frame-headers.pdf	HMRC guidance on partial exemption special methods for higher education institutions	Jul 13 5.3.3
http://www.hmrc.gov.uk/tiin/vat-online.pdf	Analyse of changes to VAT online registration and removal of threshold for non-UK established businesses	Apr 13 6.2.4
<i>Information Sheet 01/13</i>	Special scheme exchange rates for quarter to December 2012	Apr 13 4.1.1
<i>Information Sheet 19/12</i>	VAT in Finland up from 23% to 24%	Apr 13 4.1.1
<i>Information Sheet 4/2013</i>	Information on sales of second-hand caravans from 6 April 2013	Jul 13 2.5.2
<i>Information Sheet 5/2013</i>	Exchange rates for those registered under the special scheme for e-traders	Jul 13 4.1.1
<i>Information Sheet 6/2013</i>	Guidance on the online Notification of Vehicle Arrivals (NOVA) system	Jul 13 4.3.5
<i>Notice 60</i>	Updated <i>Intrastat General Guide</i>	Apr 13 4.3.4
<i>Notice 143</i>	Updated <i>Guide for international post users</i>	Apr 13 4.3.4
<i>Notice 252</i>	Updated <i>Notice Valuation of imported goods for customs purposes, VAT and trade statistics</i>	Apr 13 4.3.4
<i>Notice 275</i>	Updated <i>Notice Customs: Export Procedures</i>	Apr 13 4.3.4
<i>Notice 700/11</i>	New version of notice <i>Cancelling your registration</i>	Jul 13 6.2.4
<i>Notice 700/17</i>	Updated <i>Notice on Funded pension schemes</i>	Apr 13 5.6.3
<i>Notice 700/18</i>	Updated <i>Notice Relief from VAT on bad debts</i>	Apr 13 5.7.3

<i>Notice 700/56</i>	New version of Notice <i>Insolvency</i>	Jul 13 6.9.8
<i>Notice 701/5</i>	Updated Notice <i>Clubs and Associations</i>	Jul 13 2.11.1
<i>Notice 701/21</i>	New version of Notice <i>Gold</i>	Apr 13 2.3.8
<i>Notice 701/29</i>	New version of Notice <i>Betting, gaming and lotteries</i>	Apr 13 2.3.8
<i>Notice 701/36</i>	New version of Notice <i>Insurance</i>	Apr 13 2.3.8
<i>Notice 701/49</i>	Finance notice updated	Apr 13 2.3.8
<i>Notice 702/7</i>	Updated Notice on Onward Supply Relief	Apr 13 4.3.1
<i>Notice 709/3</i>	Updated Notice <i>Hotels and holiday accommodation</i>	Jul 13 3.1.3
<i>Notice 725</i>	Updated version of Notice <i>The Single Market</i>	Jul 13 4.3.3
<i>Notices 727/3, 727/4 and 727/5</i>	Three Retail Schemes notices updated	Apr 13 2.6.1
<i>Notice 733</i>	Updated version of notice <i>Flat rate scheme for small businesses</i>	Jul 13 6.3.2
<i>Notice 735</i>	New version of Notice <i>VAT reverse charge for mobile phones and computer chips</i>	Apr 13 2.12.3
<i>Notice 742A</i>	Updated Notice <i>Opting to tax land and buildings</i>	Jul 13 3.2.2
<i>R & C Brief 37/12</i>	HMRC comment on VAT treatment of finance leases	Apr 13 5.3.1
<i>R & C Brief 40/12</i>	HMRC change their policy on connection charges for water supplies with effect from 1 January 2013	Apr 13 2.4.2
<i>R & C Brief 02/13</i>	HMRC confirm policy on provision of rooms in hotels for the purposes of a supply of catering	Apr 13 3.1.1
<i>R&C Brief 7/2013</i>	Treatment of levy on plastic carrier bags in Northern Ireland	Jul 13 2.6.3
<i>R&C Brief 9/2013</i>	HMRC explain significance of <i>Wheels</i> decision and Retail Distribution Review for fees charged by IFAs for helping establish group personal pension schemes	Jul 13 2.3.1
<i>R&C Brief 10/2013</i>	Consequences of withdrawing exemption of supplies of research between eligible bodies	Jul 13 2.3.8
<i>R&C Brief 11/2013</i>	HMRC explain significance of <i>Deutsche Bank</i> decision for portfolio management fees	Jul 13 2.3.2

search2.hmrc.gov.uk/kb5/hmrc/contactus/home.page	New contact numbers for HMRC helplines	Jul 13 6.9.4
<i>SS/FS2b, SS/FS2a</i>	Two new factsheets explaining notices requiring a deposit of security	Apr 13 6.9.11
www.hmic.gov.uk/media/hmrcs-disclosure-compliance-with-criminal-investigations-20130610.pdf	Report on HMRC compliance with disclosure obligations during criminal investigations	Jul 13 6.9.5
www.hmrc.gov.uk/budget2013/tiin-2014.pdf	Introduction of cash basis for income tax	Apr 13 6.9.4
www.hmrc.gov.uk/budget2013/tiin-2019.pdf	HMRC to have powers to require card payment processors to provide bulk data about business taxpayers	Apr 13 6.9.6
www.hmrc.gov.uk/compliance/cc-fs14.pdf	Details of changes to “managing serious defaulters” from 1 April 2013	Apr 13 6.9.8
www.hmrc.gov.uk/dealingwith/change/close-sell-business.htm	HMRC guidance on closing a business	Jul 13 6.2.4
www.hmrc.gov.uk/manuals/vatlpmanual/index.htm	VAT Land and Property Manual added to online guidance	Jul 13 3.1.2
www.hmrc.gov.uk/manuals/viommanual/index.htm	VAT Isle of Man (VIOM) Manual added to online guidance manuals	Jul 13 4.3.4
www.hmrc.gov.uk/news/msd-q-and-a.pdf	Details of changes to “managing serious defaulters” from 1 April 2013	Apr 13 6.9.8
www.hmrc.gov.uk/news/tax-defaulters.htm	Details of changes to “managing serious defaulters” from 1 April 2013	Apr 13 6.9.8

2 Statute and other Parliamentary material

<i>SI 2013/1400</i>	“Special investment fund” VAT exemptions extended to new investment product	Jul 13 2.3.4
<i>SI 2013/1402</i>	“Special investment fund” VAT exemptions extended to new investment product	Jul 13 2.3.4
<i>SI 2013/430</i>	Legislation on lower rate for small cable-based transport finalised	Apr 13 2.5.2
<i>SI 2013/601</i>	Zero-rating rules are updated for changes to disability benefits	Apr 13 2.4.3
<i>SI 2013/659</i>	New fuel scale rates from 1 May 2013	Apr 13 2.12.2
<i>SI 2013/701</i>	Rules for notification of arrival of new cars from 15 April 2013	Apr 13 4.3.3

3 Other UK official material

http://www.cps.gov.uk/news/latest_news/most_wanted_fugitive_jailed_for_11m_tax_fraud/	Fugitive missing trader imprisoned	Jul 13 6.9.7
---	------------------------------------	--------------

news-insolvency.bis.gov.uk/Press-Releases/20-year-ban-for-Liverpool-on-line-traders-6860f.aspx	Directors banned for tax failures	Apr 13 6.9.9
rnn.cabinetoffice.gov.uk/Press-Releases/Clothing-chain-boss-jailed-for-VAT-fraud-68cd1.aspx	Tax evasion punished by imprisonment	Jul 13 6.9.7
rnn.cabinetoffice.gov.uk/Press-Releases/Magistrate-jailed-for-1m-VAT-fraud-68c71.aspx	Tax evasion punished by imprisonment	Jul 13 6.9.7
rnn.cabinetoffice.gov.uk/Press-Releases/New-businesses-urged-to-register-for-VAT-online-68926.aspx	Government urges more businesses to register for VAT online	Apr 13 6.2.4
rnn.cabinetoffice.gov.uk/Press-Releases/Payback-time-for-Surrey-multi-million-VAT-fraudster-68933.aspx	Sentencing in tax evasion case	Apr 13 6.9.9
rnn.cabinetoffice.gov.uk/Press-Releases/Security-firm-owner-sentenced-for-minimum-wage-failings-68888.aspx	Sentencing for tax evasion	Apr 13 6.9.9
rnn.cabinetoffice.gov.uk/Press-Releases/Tax-guides-give-advice-to-farmers-68756.aspx	Online tutorial to help farmers understand their tax obligations	Apr 13 6.9.3
rnn.cabinetoffice.gov.uk/Press-Releases/TIMBER-Tax-dodging-wood-merchant-gets-ten-year-ban-68bad.aspx	Insolvent trader barred from acting as director for 10 years	Jul 13 6.9.7
www.cps.gov.uk/news/press_statement/s/five_sentenced_for_extraordinary_attack_on_public_purse/	Film was used as basis for fraudulent claims, including for VAT – sentences handed down for participants	Apr 13 6.9.9
www.cps.gov.uk/news/press_statement/s/qc_convicted_of_gbp_600k_vat_fraud	Barrister convicted of cheating the revenue, but announces intention to appeal	Apr 13 6.9.9
www.europol.europa.eu/content/press/four-million-euros-seized-14-suspected-vat-fraudsters-arrested-1981	Cross-border fraud closed down in Czech Republic and Slovakia	Apr 13 6.9.9
www.gov.uk/government/consultations/changes-to-vat-zero-rating-of-exports-from-the-uk	UK will allow indirect exports to persons registered for VAT in UK but not established here	Jul 13 4.3.2
www.gov.uk/government/consultations/vat-retail-export-scheme	Consultation on VAT Retail Export Scheme	Jul 13 4.3.6
www.gov.uk/government/consultations/vat-treatment-of-refunds-made-by-manufacturers	Consultation about extension of <i>Elida Gibbs</i> treatment of refunds by manufacturers	Jul 13 2.7.2
www.gov.uk/government/news/wine-	Sentencing in tax evasion case	Apr 13 6.9.9

<i>smugglers-sentenced-in-5m-wine-fraud</i>		
www.gov.uk/government/organisation/s/hm-revenue-customs/series/briefings	Measures being employed against tax evasion in the “hidden economy”	Jul 13 6.9.7
www.gov.uk/government/uploads/system/uploads/attachment_data/file/205767/130606HE_CONDOCresponse-Final.pdf	Summary of responses to consultation on extending VAT education exemption	Jul 13 2.3.7
www.number10.gov.uk/news/comic-relief-single-government-give-back-vat	Announcement of VAT treatment of Comic Relief single	Apr 13 2.11.2
www.parliament.uk/documents/lords-committees/eu-sub-committee/combatingfraud/FRAUDVoloralandwrittenevidence%28FINAL%29.pdf	European Council adopts recommendations on multilateral approach to tax evasion and aggressive avoidance	Jul 13 4.4.1

4 Case law: Court of Justice of the European Union

CJEU (A-G) (Case C-104/12): <i>Finanzamt Köln-Nord v Wolfram Becker</i>	A-G considers deductibility of legal costs where company pays for defence of employees	Apr 13 5.6.2
CJEU (A-G) (Case C-155/12): <i>Minister Finansów v RR Donnelley Global Turnkey Solutions Poland Sp. z o.o.</i>	A-G’s opinion that storage is not generally a land-related supply so B2B supply will be reverse charged	Apr 13 4.2.1
CJEU (A-G) (Case C-189/11): <i>Commission v Spain</i>	Spain’s TOMS rules considered by Advocate-General	Jul 13 2.9.1
CJEU (A-G) (Case C-219/12): <i>Finanzamt Freistadt Rohrbach Urfahr v Unabhängiger Fianzsenat Außenstelle Linz</i>	A-G considers that home electricity generation can constitute economic activity requiring or enabling VAT registration	Apr 13 5.1.2
CJEU (A-G) (Case C-26/12): <i>Fiscale eenheid PPG Holdings BV c.s. v Inspecteur van de Belastingdienst/Noord/kantoor Groningen</i>	Opinion about deductibility of costs of group pension fund paid by one company within the group – not directly linked to taxable business	Jul 13 2.3.1
CJEU (A-G) (Case C-319/12): <i>Minister of Finance v MDDP Sp. z o.o., Akademia Biznesu, Sp. komandytowa</i>	Opinion on whether commercial education providers can be exempted under national law in Poland	Jul 13 2.3.7
CJEU (A-G) (Case C-388/11): <i>Société le Crédit Lyonnais v Ministre du budget, des comptes publics et de la réforme de l'Etat</i>	Partial exemption considered in context of international group and income of foreign branches	Apr 13 4.4.8
CJEU (A-G) (Case C-49/12): <i>HMRC v Sunico ApS, M & B Holding ApS, Sunil Kumar Harwani</i>	HMRC suing directors and company for damages in connection with MTIC fraud	Jul 13 6.9.2

CJEU (A-G) (Case C-618/11): <i>TVI Televisão Independente SA v Fazenda Pública</i>	Opinion about whether “screening levy” was a disbursement or part of the cost of providing services	Jul 13 4.4.9
CJEU (A-G) (Case C-62/12): <i>Galina Kostov v Direktor na Direktsia ‘Obzhalvane i upravlenie na izpalnenieto’ grad Varna pri Tsentralno upravlenie na Natsionalna agentsia za prihodite</i>	A-G considers whether separate activities of registered person are subject to VAT as part of the same overall economic activity	Apr 13 2.1.2
CJEU (A-G) (Case C-622/11): <i>Staatssecretaris van Financiën v Pactor Vastgoed BV</i>	Operation of capital goods scheme where asset has been transferred considered by Advocate-General	Jul 13 5.3.1
CJEU (Case C-108/11): <i>Commission v Ireland</i>	Ireland’s reduced rate for supplies of dogs and horses was not in accordance with the Directive	Apr 13 4.4.6
CJEU (Case C-109/11): <i>Commission v Czech Republic</i>	Commission’s objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Case C-125/12): <i>Promociones y Construcciones BJ 200, S.L. y otros</i>	Reverse charge could be imposed on sales during insolvency proceedings	Jul 13 4.4.8
CJEU (Case C-138/12): <i>Rusedespred OOD v Direktor na Direktsia ‘Obzhalvane i upravlenie na izpalnenieto’ - gr. Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite</i>	Correction of output tax must be allowed to supplier where purchaser had been denied input tax on transaction which ought to have been treated as exempt	Jul 13 4.4.3
CJEU (Case C-142/12): <i>Hristomir Marinov v Direktor na Direktsia ‘Obzhalvane i upravlenie na izpalnenieto’ – grad Varna pri Tsentralno upravlenie na Natsionalna agentsia za prihodite</i>	CJEU considers deregistration charge: open market value rule contrary to Directive	Jul 13 2.12.3
CJEU (Case C-155/12): <i>Minister Finansów v RR Donnelley Global Turnkey Solutions Poland Sp. z o.o.</i>	Warehousing is a general rule service supplied where customer belongs, unless rights given over specific land	Jul 13 4.2.1
CJEU (Case C-169/12): <i>TNT Express Worldwide (Poland) Sp. z o.o. v Minister Finansów</i>	Polish tax point rules were not in accordance with the Directive	Jul 13 4.4.5
CJEU (Case C-18/12): <i>Město Žamberk v Finanční ředitelství v Hradci Králové</i>	CJEU considers scope of “sport” provided by public authority – mere rest and amusement does not qualify for exemption	Apr 13 2.3.5
CJEU (Case C-191/12): <i>Alakor Gabonatermelő és Forgalmazó Kft. v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága</i>	Input tax consequences of state subsidy for expenditure: if whole burden of VAT had been relieved by grant, input tax could be refused	Jul 13 4.4.6

CJEU (Case C-197/12): <i>Commission v French Republic</i>	French exemption for supplies in connection with boats not for use on the high seas was not in accordance with the Directive	Apr 13 4.4.7
CJEU (Case C-219/12): <i>Finanzamt Freistadt Rohrbach Urfahr v Unabhängiger Finanzsenat Außenstelle Linz</i>	Home electricity generation was capable of being an economic activity	Jul 13 5.1.3
CJEU (Case C-224/11): <i>BGŻ Leasing Sp. z o. o. v Dyrektor Izby Skarbowej w Warszawie</i>	Asset lessor making separate charge for insurance was passing on an exempt cost, not making a single taxable supply	Apr 13 2.8.1
CJEU (Case C-259/12): <i>Teritorialna direksia na Natsionalnata agentsia za prihodite – Plovdiv v Rodopi-M 91 OOD</i>	100% penalty for error was not prohibited by Directive, but had to be proportional to the misdemeanour on general principles	Jul 13 4.4.7
CJEU (Case C-271/12): <i>Petroma Transport SA and others v Belgium</i>	Belgium was entitled to insist on output tax on intra-group charges even though deduction was denied for purchaser	Jul 13 4.4.4
CJEU (Case C-275/11): <i>GfBk Gesellschaft für Borsenkommunikation mbH v Finanzamt Bayreuth</i>	Delegated services for special investment fund constituted management and were therefore exempt	Apr 13 2.3.2
CJEU (Case C-360/11): <i>European Commission v Spain</i>	Spain's reduced rate for various medical supplies was not in accordance with the Directive	Apr 13 4.4.2
CJEU (Case C-424/11): <i>Wheels Common Investment Fund Trustees Ltd and other companies v HMRC</i>	Management of final salary pension scheme was not comparable to management of special investment fund and was taxable	Apr 13 2.3.2
CJEU (Case C-527/11): <i>SIA Ablessio v Valsts ieņēmumu dienests</i>	Latvia was not allowed to refuse registration just on the basis of suspicion of possible fraud without more specific objections	Apr 13 6.2.3
CJEU (Case C-543/11): <i>Woningstichting Maasdriel v Staatssecretaris van Financiën</i>	CJEU considers what constitutes "building land"	Apr 13 4.4.3
CJEU (Case C-617/10): <i>Åklagaren v Hans Åkerberg Fransson</i>	Sweden was entitled to impose separate administrative and criminal penalties for the same misdemeanour	Apr 13 4.4.5
CJEU (Case C-62/12): <i>Galin Kostov v Direktor na Direksia 'Obzhalvane i upravlenie na izpalnenieto' -grad Varna pri Tsentralno upravlenie na Natsionalna agentsia za prihodite</i>	Incidental activities of person who is registered for VAT are covered by the VAT registration and must be treated as taxable	Jul 13 2.1.2
CJEU (Case C-622/11): <i>Commission v</i>	Swedish rules on grouping accepted	Jul 13 6.1.1

<i>Sweden</i>	by CJEU: Commission had not argued that restriction by sector was not a valid use of art.11 anti-avoidance rule	
CJEU (Case C-642/11): <i>Stroy Trans EOOD v Direktor na Direktsia Obzhalvane i upravlenie na izpalnenieto – Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite</i>	CJEU considers lack of symmetry in rules requiring suppliers to pay VAT shown on invoices and allowing deduction for purchaser – member state is allowed to treat the two differently	Apr 13 4.4.1
CJEU (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>	CJEU considers lack of symmetry in rules requiring suppliers to pay VAT shown on invoices and allowing deduction for purchaser – member state is allowed to treat the two differently	Apr 13 4.4.1
CJEU (Case C-65/11): <i>Commission v Netherlands</i>	Commission's objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Case C-651/11): <i>Staatssecretaris van Financiën, other party: X BV</i>	Sale of 30% holding in associated company could not qualify as TOGC for input tax on costs	Jul 13 2.12.2
CJEU (Case C-653/11): <i>HMRC v Paul Newey t/a Ocean Finance</i>	CJEU rule on whether contractual arrangements have to be followed for VAT: not where "purely artificial"	Jul 13 2.1.1
CJEU (Case C-74/11): <i>Commission v Finland</i>	Finnish grouping rules accepted by CJEU: Commission's argument on fiscal neutrality rejected on procedural grounds	Jul 13 6.1.1
CJEU (Case C-79/12): <i>SC Mora IPR SRL v Directia Generala a Finantelor Publice Sibiu, Directia Judeteana pentru Accize si Operatiuni Vamali Sibiu</i>	Romanian rules requiring evidence to support import VAT deduction were acceptable	Apr 13 4.4.4
CJEU (Case C-85/11): <i>Commission v Ireland</i>	Commission's objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Case C-86/11): <i>Commission v United Kingdom</i>	Commission's objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Case C-91/12): <i>Skatteverket v PFC Clinic AB</i>	Cosmetic surgery can be exempt if there is an objectively assessed medical need for it	Apr 13 2.3.4
CJEU (Case C-95/11): <i>Commission v Denmark</i>	Commission's objections to grouping of non-taxable persons rejected by CJEU	Jul 13 6.1.1
CJEU (Reference) (Case C-107/13): <i>'FIRIN' OOD v Direktsia</i>	Questions about consequences of failure to make a supply for which a	Jul 13 4.4.13

<i>'Obzhalvane i danachno-osiguritelna praktika' - Veliko Tarnovo</i>	payment on account has been made	
CJEU (Reference) (Case C-131/13): <i>Staatssecretaris van Financiën, other party: Schoenimport 'Italmoda' Mariano Previti</i>	Questions about use of general EU principles to refuse deduction of input tax where no specific law enacted in member state	Jul 13 4.4.14
CJEU (Reference) (Case C-144/13): <i>VDP Dental Laboratory NV, Staatssecretaris van Financiën</i>	Questions about effect of Dutch law exempting too many dental supplies	Jul 13 4.4.15
CJEU (Reference) (Case C-154/13): <i>Staatssecretaris van Financiën v X BV</i>	Questions about effect of Dutch law exempting too many dental supplies	Jul 13 4.4.15
CJEU (Reference) (Case C-160/13): <i>Staatssecretaris van Financiën v X BV</i>	Questions about effect of Dutch law exempting too many dental supplies	Jul 13 4.4.15
CJEU (Reference) (Case C-163/13): <i>Turbo.com BV</i>	Questions about use of general EU principles to refuse deduction of input tax where no specific law enacted in member state	Jul 13 4.4.14
CJEU (Reference) (Case C-164/13): <i>Turbo.com Mobile Phones BV</i>	Questions about use of general EU principles to refuse deduction of input tax where no specific law enacted in member state	Jul 13 4.4.14
CJEU (Reference) (Case C-18/13): <i>'Maks Pen' EOOD v Direktor na Direksia 'Obzhalvane i izpalnenie na proizvodstvoto' pri Tsentralno Upravlenie na Natsionalnata Agentsia po Prihodite - gr. Sofia</i>	Questions referred about rules on tax evasion, where invoices have been raised for invoices that a company could not have supplied	Apr 13 4.4.9
CJEU (Reference) (Case C-183/13): <i>Fazenda Pública v Banco Mais SA</i>	Question about partial exemption calculation for finance lessor	Jul 13 5.3.2
CJEU (Reference) (Case C-204/13): <i>Finanzamt Saarlouis v Heinz Malburg</i>	Questions about deducting input tax charged on acquiring proportion of client base of dissolved partnership	Jul 13 4.4.16
CJEU (Reference) (Case C-219/13): <i>K Oy</i>	Question about different VAT treatment of physical and online books	Jul 13 2.4.2
CJEU (Reference) (Case C-33/13): <i>Marcin Jagiello v Dyrektor Izby Skarbowej w Łodzi</i>	Questions about consequences of use of borrowed VAT number to conceal trader's identity	Jul 13 4.4.10
CJEU (Reference) (Case C-589/12): <i>HMRC v GMAC UK plc</i>	Questions for reference on bad debt relief published	Apr 13 5.7.2
CJEU (Reference) (Case C-599/12): <i>Jetair and BTW-eenheid BTWE Travel4you</i>	Questions referred about Belgian "standstill clauses"	Apr 13 4.4.9
CJEU (Reference) (Case C-605/12): <i>Welmory Sp. z o.o. v Dyrektor Izby Skarbowej w Gdańsku</i>	Question about place of establishment and supply where one company uses another's infrastructure	Apr 13 4.4.9

CJEU (Reference) (Case C-618/12): <i>Reggiani SpA Illuminazione v Ministre de l'Économie et des Finances</i>	Question about restriction of 8 th Directive refunds to moveable property	Apr 13 4.4.9
CJEU (Reference) (Case C-7/13): <i>Skandia America Corporation USA, filial Sverige v Skatteverket</i>	Questions about intra-group supplies between Swedish subsidiary and US holding company	Apr 13 4.4.9
CJEU (Reference) (Case C-72/13): <i>Gmina Wroclaw v Minister Finansów</i>	Questions about VAT consequences of transfers of immovable and movable property by municipalities to commercial companies	Jul 13 4.4.12
CJEU (Reference) (Case C-92/13): <i>Gemeente 's-Hertogenbosch v Staatssecretaris van Financiën</i>	Question about the treatment of local authority construction on own land for own mixed use	Jul 13 4.4.11

5 Other European material

IP/13/139	Commission starts infringement proceedings against UK for applying lower rate to installing insulation	Apr 13 2.5.3
http://ec.europa.eu/taxation_customs/ resources/documents/taxation/vat/vat- forum-note-information_en.pdf	Pilot scheme for rulings on intra- community supplies	Jul 13 4.4.2

6 Case law: House of Lords/Supreme Court

Supreme Court: <i>HMRC v Aimia Coalition Loyalty UK Ltd (formerly known as Loyalty Management UK Ltd)</i>	Law Lords decide that Nectar company can deduct input tax on cost of redeeming points	Apr 13 5.2.1
Supreme Court: <i>HMRC v Aimia Coalition Loyalty UK Ltd (formerly known as Loyalty Management UK Ltd)</i>	Supreme Court refuses to refer Nectar points case back to the CJEU	Jul 13 5.2.2
Supreme Court: <i>R (on the application of Prudential plc) v Special Commissioner of Income Tax</i>	Legal professional privilege will not be extended to advice on legal matters given by non-lawyers	Apr 13 6.9.1
Supreme Court: <i>WHA Ltd and another v HMRC</i>	Supreme Court decides offshore loop scheme to recover input tax on costs of insured repairs was ineffective, not abusive	Jul 13 5.2.1
http://www.supremecourt.gov.uk/decid ed- cases/docs/UKSC_2009_0074_Judgm ent.pdf	Supreme Court decides offshore loop scheme to recover input tax on costs of insured repairs was ineffective, not abusive	Jul 13 5.2.1

7 Case law: Court of Appeal/Court of Session

Court of Appeal: <i>BAA Ltd v HMRC</i>	Upper Tribunal decision confirmed: bid costs could not be deducted by acquired company's VAT group, as	Apr 13 5.6.1
--	--	--------------

	bidder was not “in business”	
Court of Appeal: <i>Vehicle Control Services Ltd v HMRC</i>	Car park manager received penalty charges outside scope of VAT as damages for breach of contract or trespass	Apr 13 2.1.1
Scottish Appeal Court: <i>Ramzan v HM Advocate</i>	Prosecution procedure did not contravene defendant’s rights	Apr 13 6.9.10
Court of Session: <i>Simpson & Marwick v HMRC</i>	“VAT-only” invoices did not separate out part of consideration for the purposes of bad debt relief	Jul 13 5.7.1

8 Case law: High Court/Upper Tribunal

High Court: <i>R (on the application of Hoque) v City of London Magistrates Court and another</i>	Search warrants subject to judicial review for being too widely drawn	Jul 13 6.9.6
High Court: <i>HMRC v Sunico A/S</i>	HMRC suing directors and company for damages in connection with MTIC fraud	Jul 13 6.9.2
High Court: <i>Investment Trust Companies (in liquidation) v HMRC</i>	Customers who could not recover overcharged VAT through their suppliers must have a direct claim against HMRC	Apr 13 6.4.5
Upper Tribunal: <i>Birmingham Hippodrome Theatre Trust Ltd v HMRC</i>	HMRC were entitled to offset out-of-time input tax overclaim against Fleming claim for overpaid output tax to result in a nil repayment	Apr 13 6.4.3
Upper Tribunal: <i>British Association of Leisure Parks, Pier and Attractions Ltd v HMRC</i>	Association did not have main purpose of lobbying government; unjust enrichment considered	Apr 13 2.3.6
Upper Tribunal: <i>HMRC and Ford Motor Company Ltd v Brunel Motor Company Ltd (in administrative receivership)</i>	Credit notes did not effectively reverse sale because they were not agreed between supplier and customer – customer had no choice	Apr 13 5.7.1
Upper Tribunal: <i>HMRC v Abdul Noor</i>	First-Tier Tribunal was wrong to allow appeal on basis of “protection of legitimate expectations”	Apr 13 6.8.1
Upper Tribunal: <i>HMRC v Esporta Ltd</i>	Membership subscriptions paid late were taxable, even if access to facilities was cancelled 5 days after a missed payment	Jul 13 2.1.1
Upper Tribunal: <i>HMRC v Purple Telecom Ltd</i>	HMRC succeed in objecting to adjournment of MTIC appeal	Apr 13 6.8.6
Upper Tribunal: <i>HMRC v The British Disabled Flying Association</i>	Aircraft only qualified for zero-rating if already adapted for disabled use at time of supply	Jul 13 2.4.1
Upper Tribunal: <i>HMRC v The</i>	Water was not a separate supply to the	Jul 13 3.1.1

<i>Honourable Society of Middle Temple</i>	rent of rooms, so could not have a separate liability	
Upper Tribunal: <i>Reed Employment Ltd v HMRC (No. 3)</i>	Fleming claim in 2009 was a new claim, not an amendment of a 2003 claim	Apr 13 6.4.4
Upper Tribunal: <i>Scottish Football League v HMRC</i>	League winners' medals were subject to Sch.4 para.5 if input tax was claimed	Jul 13 2.7.1
Upper Tribunal: <i>Shop Direct Group and Others v HMRC</i>	Appeal confirms that corporation tax is due on VAT repayments and s.78 interest	Jul 13 6.4.4
Upper Tribunal: <i>W M Morrison Supermarkets plc v HMRC</i>	Disposable barbecues did not qualify for lower rate of VAT	Jul 13 2.5.1

9 Case law: First Tier Tribunal

First-Tier Tribunal (TC02425): <i>Hillcraft Trading Ltd and related appeal</i>	Trader was too late to apply for "old costs rules"	Apr 13 6.8.5
First-Tier Tribunal (TC02428): <i>H S Tank & Sons Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02428): <i>Market & Opinion Research International Ltd</i>	HMRC refuse to strike out appeal about Fleming claim on mileage allowances – substantive hearing to follow	Apr 13 6.4.1
First-Tier Tribunal (TC02431): <i>South African Tourist Board</i>	HMRC were right to regard tourist board as only 15% in business in line with income from home government	Apr 13 5.1.1
First-Tier Tribunal (TC02435): <i>Rosary Conservative Club</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02435): <i>Wilby Working Mens Club</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02436): <i>Moulton Working Mens Club</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02437): <i>Global Enterprise (GB) Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02441): <i>Mail A Mobile Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02442): <i>Club Mobile Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02443): <i>Tailor Clark Leisure plc</i>	Holding company was not entitled to keep Fleming claim that ex-subsiary had claimed – it had not itself made a claim by the deadline	Apr 13 6.4.2
First-Tier Tribunal (TC02444): <i>Usha Martin (UK) Ltd</i>	Trader was allowed to opt for "old costs rules"	Apr 13 6.8.5

First-Tier Tribunal (TC02454): <i>Finger Foods Ltd</i>	Company did not qualify for Onward Supply Relief because it did not take title to the goods	Apr 13 4.3.1
First-Tier Tribunal (TC02455): <i>Brim's Construction Ltd</i>	Planning restrictions meant that new building was not a 'dwelling'	Apr 13 3.3.1
First-Tier Tribunal (TC02456): <i>Robert Drummond</i>	Planning restrictions meant that new building was not a 'dwelling'	Apr 13 3.4.1
First-Tier Tribunal (TC02458): <i>Mohamed Saheid and Sherifan Neisha Saheid</i>	Partnership could not deduct VAT on award of legal costs after losing a dispute – supplied to other side	Apr 13 5.2.2
First-Tier Tribunal (TC02459): <i>Hewlett Packard Ltd</i>	Trader was too late to apply for "old costs rules"	Apr 13 6.8.5
First-Tier Tribunal (TC02464): <i>Bounds Green Supermarket (a partnership)</i>	Assessment was raised within 12 months of HMRC acquiring sufficient information to raise it	Apr 13 6.7.1
First-Tier Tribunal (TC02465): <i>Stephen Colchester</i>	Separate building was an 'annexe' even if no planning restrictions on separate use or disposal	Apr 13 3.3.2
First-Tier Tribunal (TC02469): <i>Peter Whitehouse t/a Freemasons Arms</i>	Assessment was raised to best of officer's judgement	Apr 13 6.7.2
First-Tier Tribunal (TC02470): <i>Nettextmedia.com Ltd</i>	Online discount rights were taxable services even if not used by customer	Apr 13 2.12.1
First-Tier Tribunal (TC02474): <i>Myaccounts.com Ltd</i>	Company could not show it was engaged in genuine business	Apr 13 5.1.3
First-Tier Tribunal (TC02490): <i>British Film Institute</i>	Appellant had direct rights under 6 th Directive before UK implemented Group 13 Sch.9	Apr 13 2.3.7
First-Tier Tribunal (TC02493): <i>TUI Travel plc and others</i>	Travel agent was not entitled to reduce output tax on the basis of giving discounts on brochure prices	Apr 13 2.9.1
First-Tier Tribunal (TC02495): <i>Dudman Group Ltd</i>	HMRC were entitled to assess one group company for interest in spite of another group company having overpaid	Apr 13 6.7.3
First-Tier Tribunal (TC02496): <i>Brian Ashley Hubbard</i>	Individual supplied drivers to haulage companies as agent, not principal	Apr 13 2.9.2
First-Tier Tribunal (TC02499): <i>Leslie Wallis</i>	Refusal of costs in dispute about maintenance vs approved alteration of listed building	Apr 13 3.3.3
First-Tier Tribunal (TC02504): <i>Tamar Leisure Spot</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02507): <i>Antiques Within Ltd</i>	Landlord made separate supplies of exempt licences to occupy and charges for handling sales	Apr 13 2.8.2

First-Tier Tribunal (TC02509): <i>Shand Security Ltd</i>	Decision to issue security notice was justified	Apr 13 6.9.11
First-Tier Tribunal (TC02510): <i>Nick Bull</i>	Planning restrictions did not mean that new building was not a ‘dwelling’	Apr 13 3.4.1
First-Tier Tribunal (TC02512): <i>Chi Drinks Ltd</i>	Coconut water was a beverage and was not milk, so it was standard rated	Apr 13 2.4.1
First-Tier Tribunal (TC02513): <i>John and Susan Kear</i>	Planning restrictions on live/work unit meant it could not qualify for DIY claim	Apr 13 3.4.2
First-Tier Tribunal (TC02515): <i>William Cadbury</i>	Imported motor cruiser did not qualify for zero-rating	Apr 13 4.3.2
First-Tier Tribunal (TC02519): <i>Touqueer Ahmed Khan</i>	Late appeal struck out in relation to expenditure on rental premises	Apr 13 6.8.2
First-Tier Tribunal (TC02520): <i>Brenda Massey t/a The Basement Restaurant</i>	Trader acquired business as a going concern transfer for registration purposes	Apr 13 6.2.1
First-Tier Tribunal (TC02522): <i>Mr Richard Burton</i>	Planning restrictions did not mean that new building was not a ‘dwelling’	Apr 13 3.4.1
First-Tier Tribunal (TC02532): <i>Westinsure Group Ltd</i>	Subscription income of collective for insurance brokers was not exempt	Apr 13 2.3.1
First-Tier Tribunal (TC02534): <i>Colaingrove Ltd</i>	Charges for electricity on caravan site were lower rated even if not metered	Apr 13 2.5.1
First-Tier Tribunal (TC02535): <i>Celltec Computers Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02535): <i>Trans Global Trade (Europe) Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02536): <i>Fahmi Hakim</i>	Late appeal to recover confiscated car struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02543): <i>Safeguard Europe Ltd</i>	Company’s product was “insulating materials”, not just paint	Apr 13 2.5.3
First-Tier Tribunal (TC02544): <i>Glenda Candy</i>	HMRC failed to show that trader was dishonest, in spite of “curious and inadvisable” behaviour	Apr 13 6.8.4
First-Tier Tribunal (TC02546): <i>Thambithurai Sanjeevraj t/a Cambridge Food & Wine</i>	Shopkeeper could not justify huge number of “no sale” till entries	Apr 13 6.7.2
First-Tier Tribunal (TC02547): <i>Edith Dianne Hitchen</i>	Cap applied to deny repayment after missing returns were filed	Apr 13 6.4.6
First-Tier Tribunal (TC02548): <i>G B Housley Ltd</i>	HMRC had effectively exercised discretion to accept self-billed invoices, and could not withdraw it	Apr 13 6.6.1
First-Tier Tribunal (TC02552): <i>Anthony Geller</i>	Cap applied to deny repayment after missing returns were filed	Apr 13 6.4.6

First-Tier Tribunal (TC02553): <i>Kingsway Lifts Ltd</i>	Decision to issue security notice was justified	Apr 13 6.9.11
First-Tier Tribunal (TC02554): <i>Sandwell Metropolitan Borough Council</i>	Council made single supply of letting of immovable property when it supplied memorial and a place to put it for 10 years	Apr 13 2.8.3
First-Tier Tribunal (TC02569): <i>Brockenhurst College</i>	Meals and performances were supplied for money, but were essential to education of students on courses, so were exempt	Apr 13 2.3.3
First-Tier Tribunal (TC02570): <i>Coopers Fire Ltd</i>	Fire curtains accepted as building materials	Apr 13 3.3.4
First-Tier Tribunal (TC02571): <i>Michael Robert Haynes</i>	Trader's late registration liability and penalty considered	Apr 13 6.2.2
First-Tier Tribunal (TC02574): <i>Longridge on the Thames</i>	Charity was not in business when charging for courses that were within its charitable objects	Apr 13 2.11.1
First-Tier Tribunal (TC02575): <i>Tallington Lakes Ltd</i>	Company's 'new evidence' about planning restrictions in early 1990s was not sufficiently convincing to allow Fleming claim	Apr 13 3.1.2
First-Tier Tribunal (TC02582): <i>H & W Staff Sports & Recreation Association</i>	Late gaming machine appeal struck out	Apr 13 6.8.2
First-Tier Tribunal (TC02584): <i>Future Phonic Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02585): <i>Global Corporation Trading Ltd</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02587): <i>Pierhead Purchasing Ltd</i>	Trader who withdrew appeal was not allowed to reinstate it out of time	Apr 13 6.8.2
First-Tier Tribunal (TC02589): <i>Stuart Cross t/a Euromarques</i>	Trader who had wrongly applied margin scheme did not have grounds for appeal	Apr 13 6.8.3
First-Tier Tribunal (TC02595): <i>Libra Tech Ltd and related appeal</i>	MTIC appeal dismissed	Apr 13 5.8.2
First-Tier Tribunal (TC02601): <i>Anthony Barkas</i>	Planning restrictions could not be inferred by HMRC to deny DIY claim if they were not written in by the planning authority	Apr 13 3.4.2
First-Tier Tribunal (TC02602): <i>The Earlsferry Thistle Golf Club</i>	Golf club might have direct claim for refund against HMRC, depending on outcome of <i>West Bridport</i> case	Apr 13 6.4.7
First-Tier Tribunal (TC02603): <i>Arkeley Ltd (In Liquidation)</i>	Input tax claim on invalid invoices could not be sustained – HMRC entitled not to exercise discretion to	Apr 13 5.8.1

	accept	
First-Tier Tribunal (TC02605): <i>Cophorn Holdings Ltd</i>	HMRC could not fetter their discretion to accept backdated grouping application, but could not be forced to accept it	Apr 13 6.2.1
First-Tier Tribunal (TC02611): <i>James Hillis</i>	Solicitor who registered late because of misunderstanding and inability to pay had penalty mitigated in full	Jul 13 6.8.2
First-Tier Tribunal (TC02616A and TC02616): <i>Systems Aluminium Ltd</i>	Reimbursement of customer by offset in ledger accounts did not satisfy requirements of s.80 undertaking	Jul 13 6.4.1
First-Tier Tribunal (TC02617): <i>The Royal College of Paediatricians and Child Health and related appeal</i>	VAT scheme succeeded in obtaining TOGC treatment for purchase of building by charity to use as office	Jul 13 2.12.1
First-Tier Tribunal (TC02623): <i>Heald Green Social Club and Institute Ltd</i>	Leave to appeal out of time granted because trader's representative had been told in 2007 that no formal appeal was required at the time	Jul 13 6.8.6
First-Tier Tribunal (TC02624): <i>The "Spotting the Ball" Partnership and related appeals</i>	Spot the ball was a game of mixed skill and chance and therefore exempt	Jul 13 2.3.5
First-Tier Tribunal (TC02627): <i>Prime & Co (a partnership comprising Andrew Stevenson and Elizabeth Stevenson)</i>	Problems with HMRC were too long ago to constitute reasonable excuse for recent series of defaults	Jul 13 6.8.1
First-Tier Tribunal (TC02629): <i>WMG Acquisition Co UK Ltd</i>	<i>Fleming</i> claim rejected: company had no evidence at all to back it up	Jul 13 6.4.2
First-Tier Tribunal (TC02632): <i>Exeter Estates Ltd</i>	Company's second letter clarified its intention to opt only part of large property site, even though HMRC claimed not to have received it	Jul 13 3.2.1
First-Tier Tribunal (TC02635): <i>JNK 2000 Ltd</i>	Purchase of helicopter for use in business and hiring at market rates gave rise to full deduction with no <i>Lennartz</i> charges	Jul 13 5.6.1
First-Tier Tribunal (TC02640): <i>H Q Graphics Ltd</i>	Company acquired machinery as part of a TOGC: input tax not deductible	Jul 13 5.8.1
First-Tier Tribunal (TC02643): <i>Websons (8) Ltd</i>	Letter stating that a claim would follow was not a claim for capping purposes	Jul 13 6.4.3
First-Tier Tribunal (TC02647): <i>William Abraham</i>	Mailed replacement of hand-luggage import did not qualify for same exemption thresholds	Jul 13 4.3.1
First-Tier Tribunal (TC02655): <i>Mark Reid (practising as Reid & Co. Solicitors)</i>	Assessments were out of time in complex case involving application of reg.94B SI 1995/2518	Jul 13 6.7.1

First-Tier Tribunal (TC02657): <i>ETP Card Processing Ltd</i>	Sales list penalty quashed because liability notice had not been received	Jul 13 6.8.5
First-Tier Tribunal (TC02659): <i>DL Leisure Ltd</i>	Company denied receiving a decision letter but evidence suggested it had arrived: leave to appeal out of time refused	Jul 13 6.8.6
First-Tier Tribunal (TC02667): <i>CCA Distribution Ltd (in administration)</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal on chairman's casting vote	Jul 13 5.8.2
First-Tier Tribunal (TC02669): <i>Levantine (UK) Ltd</i>	Trader had decided to prioritise other creditors and had no reasonable excuse for surcharge	Jul 13 6.8.1
First-Tier Tribunal (TC02670): <i>J and P Windows Ltd</i>	Transfer after 3.30pm not arriving on the same day was not excuse for default surcharge	Jul 13 6.8.1
First-Tier Tribunal (TC02673): <i>Kate Salisbury</i>	Trader had acquired trade as going concern: registered from transfer date	Jul 13 6.2.2
First-Tier Tribunal (TC02674): <i>Opticare Ltd</i>	Trader did not appear to have paid for supplies in MTIC case: input tax denied under s.26A VATA 1994	Jul 13 5.8.2
First-Tier Tribunal (TC02675): <i>Romasave Property Services Ltd</i>	Leave to appeal out of time in long-running dispute considered	Jul 13 6.8.6
First-Tier Tribunal (TC02676): <i>Paul Charles Hunt</i>	No DIY relief for VAT wrongly charged by builders	Jul 13 3.4.1
First-Tier Tribunal (TC02677): <i>N & M Walkingshaw Ltd</i>	Tribunal rejects argument that trade-in treatment was affected by change of UK rules on valuation of supplies in 1992	Jul 13 2.6.2
First-Tier Tribunal (TC02678): <i>Rigcharm Ltd</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2
First-Tier Tribunal (TC02679): <i>Dynamic Corner Ltd</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2
First-Tier Tribunal (TC02680): <i>I Argent</i>	Accountant subject to dishonesty penalty for trading above registration threshold; mitigated because of age	Jul 13 6.8.4
First-Tier Tribunal (TC02683): <i>Andrew Quentin Merrell</i>	Trader should be registered retrospectively, but deregistered again as soon as eligible, rather than from current date	Jul 13 6.2.1
First-Tier Tribunal (TC02685): <i>Gilmours Off Sales</i>	£204 surcharge was not unfair	Jul 13 6.8.1
First-Tier Tribunal (TC02687):	Director must have known transactions were connected with	Jul 13 5.8.2

<i>Asylum Distributions Ltd</i>	missing trader fraud	
First-Tier Tribunal (TC02694): <i>Digit Three Ltd</i>	Director must have known transactions were connected with missing trader fraud	Jul 13 5.8.2
First-Tier Tribunal (TC02695): <i>National Exhibition Centre Ltd</i>	“Booking fees” were charges for processing payments and were exempt	Jul 13 2.3.3
First-Tier Tribunal (TC02698): <i>United European Gastroenterology Federation</i>	Disclosure was “prompted” because HMRC had arranged a visit, even though it would have been made anyway	Jul 13 6.8.3
First-Tier Tribunal (TC02701): <i>Colaingrove Ltd</i>	Apportionment considered in context of caravan sales	Jul 13 2.6.1
First-Tier Tribunal (TC02702): <i>S & I Electronics Ltd</i>	Dispute about correct MTIC test of “means of knowing” resolved after several appeals: trader lost	Jul 13 5.8.2
First-Tier Tribunal (TC02715): <i>Colaingrove Ltd</i>	“Removable contents” considered in context of caravan sales	Jul 13 2.6.1
First-Tier Tribunal (TC02718): <i>KDM International Ltd</i>	<i>Fleming</i> claim rejected: company could not show it had not already claimed the input tax	Jul 13 6.4.2
First-Tier Tribunal (TC02719): <i>Lesley Swain</i>	Occupancy restriction was a restriction on separate use or disposal, ruling out DIY claim	Jul 13 3.4.2
First-Tier Tribunal (TC02721): <i>Taste of Thai Ltd</i>	“Time tax first becomes unpaid by reason of the failure” considered in relation to unprompted disclosure of failure to notify registration liability	Jul 13 6.8.2
First-Tier Tribunal (TC02724): <i>Chisholm Bookmakers Ltd</i>	Company had <i>Linneweber</i> claim refused several times before appealing: leave to appeal out of time refused	Jul 13 6.8.6
First-Tier Tribunal (TC02727): <i>Bilal Jamia Mosque</i>	Mosque committee subject to penalty for claiming VAT again after it had already been refused	Jul 13 6.8.3
First-Tier Tribunal (TC02728): <i>JMC Electronics Ltd</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2
First-Tier Tribunal (TC02729): <i>The Open University</i>	BBC’s supplies to Open University qualified for exemption from 1970s	Jul 13 2.3.6
First-Tier Tribunal (TC02732): <i>Syigma Security Systems</i>	Different payment dates for direct debit and BACS transfer were not unfair: surcharge confirmed as fair	Jul 13 6.8.1
First-Tier Tribunal (TC02735): <i>Henrietta Pearson</i>	No separation of “live” and “work” parts of property meant that there was no restriction on “separate use or	Jul 13 3.4.2

	disposal”	
First-Tier Tribunal (TC02737): <i>Andrew and Trudy Boakes</i>	Derelict cottage had been used as part of care home within 10 years so did not qualify for DIY claim	Jul 13 3.4.2
First-Tier Tribunal (TC02738): <i>Geoffrey Seeff t/a TPL Associates</i>	Trader allowed to join FRS retrospectively because of “exceptional circumstances”	Jul 13 6.3.1
First-Tier Tribunal (TC02739): <i>Taygroup Ltd</i>	HMRC were not unreasonable in refusing to exercise reg.29 discretion where trader’s self-billing agreements did not meet regulatory requirements	Jul 13 6.6.1
First-Tier Tribunal (TC02743): <i>Aqua Products Ltd</i>	30-day limit for appealing not an infringement of human rights	Jul 13 6.8.6
First-Tier Tribunal (TC02746): <i>Colaingrove Ltd</i>	Verandas sold with caravans did not qualify for zero-rating	Jul 13 2.6.1
First-Tier Tribunal (TC02747): <i>Unistar Group Ltd and related appeal</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2
First-Tier Tribunal (TC02751): <i>Alexandra Countryside Investments Ltd</i>	Tribunal disagrees with HMRC policy on meaning of Note 9 Group 5 Sch.8 on conversion projects	Jul 13 3.3.1
First-Tier Tribunal (TC02758): <i>Deborah Lisbth La Roche</i>	Trader’s VAT 7 had been sent; she should be allowed to deregister from the date she sent it	Jul 13 6.2.3
First-Tier Tribunal (TC02759): <i>Prescription Eyewear Ltd</i>	Online retailer was still making partially exempt supplies of spectacles and dispensing services	Jul 13 2.3.9
First-Tier Tribunal (TC02760): <i>Face Off South Ltd</i>	Fraud was not the only explanation for transactions: trader successful in MTIC appeal	Jul 13 5.8.2

10 Other material

<i>Financial Times, 28 June 2013</i>	NHS trusts alleged to use VAT avoidance schemes	Jul 13 6.9.3
<i>Guardian, 5 January 2013</i>	HMRC have published details of the 32 worst tax evaders	Apr 13 6.9.9
<i>Taxation, 14 February 2013</i>	Neil Warren considers the new rules requiring registration of non-established persons	Apr 13 6.2.5
<i>Taxation, 4 April 2013</i>	Article celebrating significant developments in 40 years of VAT	Jul 13 6.9.1
<i>Taxation, 11 April 2013</i>	Article about triangular transactions	Jul 13 2.9.2
<i>Taxation, 2 May 2013</i>	Article about reclaiming input tax in relation to activities where income is outside the scope of VAT	Jul 13 5.1.2

<i>Taxation, 16 May 2013</i>	Article examining basic conditions for claiming input tax	Jul 13 5.8.4
<i>Journal of Financial Crime</i>	Article about VAT fraud in carbon trading markets: “crime of the century”	Jul 13 5.8.3

11 Lectures

2.1 Scope of VAT

Parking Fines	2.1.1	Apr 13
Private Bailiffs	2.1.2	Apr 13
Cancellation of Membership	2.1.1	Jul 13

2.2 Disbursements

2.3 Exemptions

Insurance Intermediary	2.3.1	Apr 13
Investment Management	2.3.2	Apr 13
Investment Management	2.3.1 – 2	Jul 13
Booking Fees	2.3.3	Jul 13
Spot the Ball	2.3.5	Jul 13
Education, Healthcare and Sport	2.3.3 – 5	Apr 13
Education and Health	2.3.6 – 9	Jul 13
Trade Bodies and Culture	2.3.6 – 7	Apr 13

2.4 Zero-rating

Zero and Lower Rates	2.4, 2.5	Apr 13
Adapted Transport	2.4.1	Jul 13

2.5 Lower rating

Disposable Barbecues	2.5.1	Jul 13
----------------------	-------	--------

2.6 Computational matters

More on Caravans	2.5.2, 2.6.1 – 2	Jul 13
Trade-In Values	2.6.3	Jul 13

2.7 Discounts, rebates and gifts

Prizes	2.7.1	Jul 13
Manufacturers’ Refunds	2.7.2	Jul 13

2.8 Compound and multiple supplies

Compound and Mixed Supplies	2.8.1 – 3	Apr 13
-----------------------------	-----------	--------

2.9 Agency

Agency Problems	2.9.1 – 2	Apr 13
-----------------	-----------	--------

2.11 Charities

Charitable Purposes	2.11.1	Apr 13
---------------------	--------	--------

2.12 Other supply problems

Online Discount Rights	2.12.1	Apr 13
TOGC Avoidance Scheme	2.12.1	Jul 13

3.1 Exemption for land

Caravan Pitches	3.1.1	Apr 13
Land and Water	3.1.1	Jul 13

3.2 Option to tax

Option Problem	3.2.1	Jul 13
----------------	-------	--------

3.3/3.4 Builders and developers, Input tax claims on land

Planning Conditions	3.3, 3.4	Apr 13
Building Materials	3.3.4	Apr 13
Zero-Rating Conditions	3.3.1	Jul 13
DIY Claims	3.4.1 – 2	Jul 13

4.2 International services

Cross-Border Supplies	4.2.1 – 2	Apr 13
Cross-Border Storage	4.2.1	Jul 13

4.3 International goods

Importation Reliefs	4.3.1 – 2	Apr 13
International Goods	4.3.1 – 6	Jul 13

4.4 European rules

CJEU Round-Up	4.4.1, 4.4.5	Apr 13
European Round-Up	4.4.2 – 9	Jul 13

4.5 8th and 13th Directive claims

5.1 Economic activity

Statutory Body	5.1.1	Apr 13
Abusive Scheme?	5.1.1	Jul 13
Home Electricity Generation	5.1.3	Jul 13

5.2 Who receives the supply?

Loyalty Points	5.2.1	Apr 13
Legal Costs	5.2.2 , 5.6.2	Apr 13
The Offshore Loop	5.2.1	Jul 13

5.3 Partial exemption

Partial Exemption	5.3.1	Apr 13
-------------------	-------	--------

5.4 Cars

5.6 Non-business use of supplies

Bid Costs	5.6.1	Apr 13
Helicopter	5.6.1	Jul 13

5.7 Bad debt relief

Bad Debt Relief	5.7.1	Apr 13
Bad Debt Relief	5.7.1	Jul 13

5.8 Other input tax problems

TOGC Input VAT Denied	5.8.1	Jul 13
Missing Traders	5.8.2	Jul 13

6.1 Group registration

Group Registration	6.1.1	Apr 13
Grouping Rules	6.1.1	Jul 13

6.2 Other registration issues

Registration Disputes	6.2.1 – 3	Apr 13
Registration Disputes	6.2.1 – 4	Jul 13

6.3 Returns and payments

Flat Rate Scheme	6.3.1 – 2	Jul 13
------------------	-----------	--------

6.4 Repayment claims

Fleming Claims	6.4.1 – 4	Apr 13
Fleming Claim Evidence	6.4.2	Jul 13
Other Reclaim Points	6.4.5 – 7	Apr 13
Reimbursement Arrangements	6.4.1	Jul 13
Date of Claim	6.4.3	Jul 13
Direct Tax on VAT Refunds	6.4.4	Jul 13

6.5 Timing issues

6.6 Records

Informal Self-Billing System	6.6.1	Apr 13
Self-Billing	6.6.1	Jul 13

6.7 Assessments

Assessment Problems	6.7.1 – 3	Apr 13
---------------------	-----------	--------

Time Limits for Assessment	6.7.1	Jul 13
----------------------------	-------	--------

6.8 Penalties and appeals

Legitimate Expectations	6.8.1	Apr 13
Default Surcharges	6.8.1	Jul 13
Other Penalties	6.8.2 – 4	Jul 13
Late Appeals	6.8.6	Jul 13

6.9 Other administration

Cash Basis for Income Tax	6.9.4	Apr 13
Admin Round-Up	6.8, 6.9	Apr 13