

VAT UPDATE 2012/13

INDEX

**Covering quarterly updates
April, July & October 2012**

VAT Update October 2012 Index

INTRODUCTION

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<i>SI 2012/2393</i>	Chief Constables and Commissioner of Police of the Metropolis have been added to s.33 list	Oct 12 5.8.4
<i>The Machine Games Duty Regulations 2012, SI 2012/Draft</i>	Draft regulations for Machine Games Duty	Apr 12 2.3.2
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<i>Department for Culture, Media and Sport Release 14 August 2012</i>	Update of listed place of worship scheme	Oct 12 3.5.1
<i>HMT 64/12</i>	Consultation about “lifting the lid on tax avoidance schemes”	Oct 12 6.9.6
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<i>Isle of Man Customs & Excise Release, 14 September 2012</i>	Isle of Man authorities comment on fiscal neutrality claims	Oct 12 6.4.6

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CJEU (A-G) (Case C-395/11): <i>BLV Wohn- und Gewerbebau GmbH v Finanzamt Lüdenscheid</i>	Opinion about compliance of German rules with a derogation about reverse charges in the building industry	Oct 12 4.4.10
CJEU (A-G) (Case C-44/11): <i>Finanzamt Frankfurt am Main V-Höchst v Deutsche Bank AG</i>	A-G says portfolio management for individuals does not compete with special investment funds, but place of supply of investment management can be where customer belongs	Jul 12 2.3.1
CJEU (A-G) (Case C-511/10): <i>Finanzamt Hildesheim v BLC Baumarkt GmbH & Co. KG</i>	Member state is entitled to impose floor area based special method as long as it is fairer than using turnover	Jul 12 5.3.1
CJEU (A-G) (Case C-587/10): <i>Vogtländische Straßen- Tief und Rohrleitungsbau GmbH (VSTR) v Finanzamt Plauen; other participant: Bundesministerium der Finanzen</i>	Opinion suggests seller should be able to zero-rate a despatch even though the customer is not registered in the EU	Jul 12 4.4.10
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 & 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 (Application) (Case C-197/12): <i>European Commission v French Republic</i>	Infringement proceedings about French application of exemption to shipping not "on the high seas"	Oct 12 4.4.14
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-160/11): <i>Bawaria Motors sp ZOO v Minister Finansow</i>	Polish rules on second-hand goods considered	Oct 12 4.4.7
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-219/12): <i>Finanzamt Freistadt Rohrbach Urfahr v Unabhängiger Finanzsenat Außenstelle Linz</i>	Questions to CJEU about whether home electricity generation is economic activity	Oct 12 5.1.2
CJEU (Case C-225/11): <i>HMRC v Able UK Ltd</i>	Exemption for supplies to NATO forces only applies to supplies to personnel, not the organisation	Jul 12 2.4.4
CJEU (Case C-25/11): <i>Varzim Sol-Turismo, Jogo & 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-250/11): <i>Lietuvos geležinkeliai AB v Vilniaus teritorinė muitinė</i>	Exemptions for fuel in car tanks did not have to be applied to fuel in tanks of trains crossing the border	Oct 12 4.4.8
CJEU (Case C-259/11): <i>DTZ Zadelhoff vof v Staatssecretaris van Financiën</i>	Netherlands had not implemented derogation to treat shares in land-based companies as land, so they were subject to financial exemptions	Oct 12 3.1.4
CJEU (Case C-263/11): <i>Redlihs v Valsts ienemumu dienests</i>	CJEU sets out principles of determining whether forestry activities were “economic” or not	Oct 12 2.1.1
CJEU (Case C-273/11): <i>Mecsek-Gabona Kft v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága</i>	Member state could take into account behaviour of supplier in deciding whether to deny exemption on intra-Community despatch where customer had carried out a fraud	Oct 12 4.4.6
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-284/11): <i>EMS Bulgaria TRANSPORT OOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' pri Tsentralno Upravlenie na Natsionalnata Agentsia po Prihodite gr. Plovdiv</i>	Time limits for claiming input tax must not be so short as to make the right ineffective	Oct 12 4.4.3
CJEU (Case C-294/11): <i>Ministero dell'Economia e delle Finanze and Agenzia delle Entrate v Elsacom N.V.</i>	Time limit for 8 th Directive claims was mandatory, not optional	Jul 12 4.5.1
CJEU (Case C-324/11): <i>Gábor Tóth v Nemzeti Adó- és Vámhivatal Észak-magyarországi Regionális Adó Főigazgatósága, as successor to Adó- és Pénzügyi Ellenőrzési Hivatal Hatósági Főosztály Észak-magyarországi Kihelyezett Hatósági Osztály</i>	Trader would be entitled to deduct input tax on cost of sub-contract labour as long as not having the means of knowing that sub-contractor was engaged in tax fraud	Oct 12 4.4.6

CJEU (Case C-326/11): <i>Komen en Zonen Beheer Heerhugowaard B.V. v Staatssecretaris van Financiën</i>	Shopping mall intended for demolition was not a “new building before first occupation”	Oct 12 3.1.5
CJEU (Case C-33/11): <i>A Oy</i>	Personal company qualified as an airline for purposes of exemption	Oct 12 4.4.5
CJEU (Case C-334/10): <i>X; other party v Staatssecretaris van Financiën</i>	Alterations to capital items could qualify for input tax deduction as long as there was some business use	Oct 12 4.4.4
CJEU (Case C-377/11): <i>International Bingo Technology, S.A. v Tribunal Económico Administrativo Regional de Cataluña (TEARC)</i>	Legal requirement to set aside proportion of stake money for prizes meant it was excluded from turnover of bingo company	Oct 12 2.1.2
CJEU (Case C-392/11): <i>Field Fisher Waterhouse LLP v HMRC</i>	Possibility of obtaining cleaning services from someone other than landlord did not mean landlord’s supply was necessarily taxable	Oct 12 3.1.1
CJEU (Case C-414/10): <i>Société Veclair 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-44/11): <i>Finanzamt Frankfurt am Main V-Höchst v Deutsche Bank AG</i>	CJEU confirms A-G opinion on place and liability of supply of portfolio management services	Oct 12 2.3.1
CJEU (Case C-496/11): <i>Portugal Telecom SGPS SA v Fazenda Publica</i>	Consequences of holding company recharging expenses to subsidiaries	Oct 12 4.4.9
CJEU (Case C-499/10): <i>Vlaamse Oliemaatschappij NV v FOD Financiën</i>	Warehouse keeper not jointly and severally liable for VAT owed by owner of goods where released in good faith and without fault	Apr 12 4.4.15
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-520/10): <i>Lebara Ltd v HMRC</i>	No supply between issuer of phonecard and eventual consumer of service	Jul 12 4.2.1
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-587/10): <i>Vogtländische Straßen-Tief und Rohrleitungsbau GmbH (VSTR) v Finanzamt Plauen; other participant: Bundesministerium der Finanzen</i>	Customer’s VRN was a valid requirement for exempting intra-community despatch, but member state should accept alternative evidence where appropriate	Oct 12 4.3.4

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-591/10): <i>Littlewoods Retail Ltd v HMRC</i>	Method of calculating interest on repayments is within discretion afforded to member states	Oct 12 6.4.1
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 (Case C-621/10): <i>Balkan & Sea Properties v Direktor na Direktsia 'Obzhalvane I upravlenie na izpalnenieto' (and related appeal);</i> (Case C-129/11): <i>OOD Provadiinvest v Director of the Varna Office 'Appeals and the Administration of Enforcement'</i>	Bulgarian rules on transactions between connected persons and open market value went beyond what was permitted by the Directive	Jul 12 4.4.3
CJEU (Case C-80/11, Case C-142/11): <i>Mahagében Kft and Péter Dávid v Nemzeti Adó és Vámhivatal Dél-dunántúli Regionális Adó Foigazgatósága</i>	Imposition of strict liability for failing to prove supplier had accounted for VAT was not a proportional response to the risk of fraud	Jul 12 4.4.8
CJEU (Reference) (Case C-104/12): <i>Finanzamt Köln-Nord v Wolfram Becker</i>	Questions about legal expenses incurred for employees	Jul 12 5.1.1
CJEU (Reference) (Case C-124/12): <i>AES-3C Maritsa Iztok I EOOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' - Plovdiv</i>	Questions about supplies to staff of subcontractors where supplies to own staff would benefit from input tax deduction	Jul 12 5.1.2
CJEU (Reference) (Case C-139/12): <i>Caixa d'Estalvis i Pensions de Barcelona v Generalidad de Cataluña</i>	Questions about capital duty on transactions in shares	Jul 12 4.4.6
CJEU (Reference) (Case C-139/12): <i>Sani Treid EOOD v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' - Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite</i>	Questions about timing of tax charge on barter transactions	Jul 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-169/12): <i>TNT Express Worldwide (Poland) Sp. z o.o. v Minister Finansów</i>	Questions on the extent to which a member state can make its own rules to vary the tax point for a supply	Oct 12 4.4.16
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-191/12): <i>Alakor Gabonatermelő és Forgalmazó Kft. v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága</i>	Questions about lawfulness of state subsidy to compensate trader who cannot recover input tax	Oct 12 4.4.12
CJEU (Reference) (Case C-249/12): <i>Corina-Hrisi Tulică v Agenția Națională de Administrare Fiscală – Direcția Generală de Soluționare a Contestațiilor</i>	Questions about situation where trader has been retrospectively categorised as taxable person – adjustment of contract prices	Oct 12 4.4.13
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-271/12): <i>Petroma Transports SA, Martens Energie SA, Martens Immo SA, Martens SA, Fabian Martens, Geoffroy Martens, Thibault Martens v État Belge</i>	Questions on disallowing input tax because of inaccuracies in invoices, and effect on corresponding liability for output tax	Oct 12 5.8.2
CJEU (Reference) (Case C-319/12): <i>Minister of Finance v MDDP Sp. z o.o., Akademia Biznesu, Sp. komandytowa</i>	Reference on Polish rules for exemption of higher education	Oct 12 2.3.4
CJEU (Reference) (Case C-323/12): <i>E.On Energy Trading SE v Agenția Națională de Administrare Fiscală, Direcția Generală a Finanțelor Publice a Municipiului București – Serviciul de administrare a contribuabililor nerezidenți</i>	Effect of appointing a tax representative on ability to make 8 th Directive claims in a country	Oct 12 4.5.1
CJEU (Reference) (Case C-480/10):	Application for declaration that Sweden's grouping rules contravene	Oct 12 6.1.2

<i>Commission v Kingdom of Sweden</i>	the Directive	
CJEU (Reference) (Case C-49/12): <i>HMRC v Sunico ApS, M & 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): <i>Danilo Debiasi v Agenzia delle Entrate - Ufficio di Parma</i>	Whether the Italian exemption for healthcare is compatible with the Principal VAT Directive	Apr 12 4.4.17
CJEU (Reference) (Case C-572/11): <i>Menidzharski biznes reshenia OOD v Direktor na Direktsia ‘Obzhalvane i upravlennie 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 upravlennie 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 upravlennie 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 upravlennie 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-74/11): <i>Commission v Republic of Finland</i>	Application for declaration that Finland's grouping rules contravene the Directive	Oct 12 6.1.2
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>Commission Decision 3 July 2012: 2012/C 198/05</i>	"EU VAT Forum" established	Oct 12 4.4.2
http://ec.europa.eu/taxation_customs/common/consultations/tax/2012_double_non_taxation_en.htm	Responses to consultation on double taxation and non-taxation	Oct 12 4.4.2
http://ec.europa.eu/taxation_customs/resources/documents/common/publications/com_reports/taxation/com(2012)337_en.pdf	Report on effectiveness of anti-fraud measures introduced with VAT package on 1 January 2010	Oct 12 4.4.1
http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/expert_group/index_en.htm	Members of "VAT Expert Group" announced	Oct 12 4.4.2
http://europa.eu/rapid/pressReleasesAction.do?reference=IP/12/740&format=HTML&aged=0&language=en&guiLanguage=en	Infringement proceedings about application of lower rates to electronic books	Oct 12 4.4.15
<i>Implementing Regulation 815/2012 13 September 2012</i>	Framework for reverse charges on telecommunications etc. from 1 January 2015	Oct 12 4.4.17
<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 non-taxable persons	Apr 12 4.4.16
<i>IP/12/464</i>	Commission's proposals for vouchers from 1 January 2015	Jul 12 2.12.1

<i>IP/12/676</i>	Commission objects to UK's lower rate on installation of energy-saving materials	Jul 12 2.5.1
<i>IP/12/868</i>	Draft Directive proposing "Quick Response Mechanism" to combat emerging threats of VAT fraud	Oct 12 4.4.1
<i>ec.europa.eu/taxation_customs/taxation/vat/key_documents/legislation_proposed/index_en.htm</i>	Commission's proposals for vouchers from 1 January 2015	Jul 12 2.12.1
<i>http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/legislation_proposed/index_en.htm</i>	Extension of special scheme for suppliers of electronic services	Apr 12 4.4.2
<i>STAT/12/77</i>	Tax trends in the EU reviewed	Jul 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>R v Bagnall and another</i>	Appeal against confiscation orders related to alleged MTIC frauds	Jul 12 6.9.6
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

High Court: <i>Arrowhead Capital Finance Ltd (in liquidation) v KPMG LLP</i>	Negligence claim against tax advisers of MTIC fraud company dismissed by High Court	Oct 12 6.9.1
High Court: <i>Bilta (UK) Ltd (in liquidation) and others v Nazir and others</i>	Liquidator permitted to sue directors for involving company in carbon trading fraud	Oct 12 6.9.9
High Court: <i>Emblaze Mobility Solutions Ltd v HMRC</i>	HMRC were not entitled to set off VAT repayment against other amounts owed by the company	Jul 12 6.9.10
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>R (on the application of Minister for Economic Development of the States of Guernsey) v HMRC and another</i>	Guernsey government fails to overturn the withdrawal of Low Value Consignment Relief from imports from Channel Islands	Jul 12 4.3.2
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
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>Benridge Care Homes Ltd v HMRC</i>	<i>Fleming</i> claim rejected on grounds that input tax could not be claimed in isolation – output tax would also be due	Jul 12 6.4.1
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>Capital Accommodation (London) Ltd (in liquidation) v HMRC</i>	UT considers relationship of reg.34 corrections and reg.35 HMRC powers to direct corrections, and concludes that the cap on repayments applied	Oct 12 6.4.4
Upper Tribunal: <i>Data Select Ltd v Revenue and Customs Commissioners</i>	Leave to appeal late against a decision the company claimed not to have received was rejected	Jul 12 6.8.6
Upper Tribunal: <i>Davies t/a Special Occasions/2XL Limos v HMRC</i>	“Designed or adapted” referred to current configuration of car, not alternative possibilities	Jul 12 2.4.2
Upper Tribunal: <i>Enterprise Inns plc and another v HMRC</i>	Attempt to change residential apportionment of opted property failed on the facts, not in principle	Oct 12 3.2.1

Upper Tribunal: <i>ERF Ltd v HMRC</i>	Arguments about time limits for assessments in fraud investigation	Jul 12 6.7.3
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 GMAC UK plc; British Telecommunications plc v HMRC</i>	UT refers questions to CJEU on possible “windfall” for GMAC in bad debt dispute	Oct 12 5.7.1
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 & I Electronics Ltd</i>	MTIC appeal referred back to FTT for clarification on “means of knowledge”	Apr 12 5.8.1
Upper Tribunal: <i>HMRC v The Bridport and West Dorset Golf Club Ltd</i>	Dispute about compliance of UK’s sporting services exemption with Directive referred to CJEU	Oct 12 2.3.6
Upper Tribunal: <i>Khan (t/a Khan Tandoori II) and another v HMRC</i>	Upper Tribunal confirmed decision of FTT on registration after TOGC	Oct 12 6.7.1
Upper Tribunal: <i>MacMahon v HMRC</i>	For ZR despatch, trader only had to prove the goods had left the UK; but he could not prove even that	Jul 12 4.3.1
Upper Tribunal: <i>My Secrets Ltd v Revenue and Customs Commissioners</i>	Trader with partial success on MTIC appeal in FTT failed to extend the input tax recovery on appeal in UT	Jul 12 5.8.1
Upper Tribunal: <i>NG International Ltd v HMRC</i>	MTIC appeal dismissed	Oct 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>Sally Moher t/a Premier Dental Agency v HMRC</i>	Staff agency could not enforce incorrect HMRC policy after the event: <i>Fleming</i> claim rejected	Jul 12 2.9.1
Upper Tribunal: <i>Simpson & 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>TNT (UK) Ltd v HMRC</i>	Import agent was responsible for customer’s false declaration	Oct 12 4.3.3
Upper Tribunal: <i>Vehicle Control Services Ltd v HMRC</i>	Parking penalties were taxable income in hands of car park operator, not damages	Jul 12 2.1.1

Upper Tribunal: <i>Wakefield College v HMRC</i>	Relevant charitable purpose definition referred back to FTT for consideration of de minimis limit	Apr 12 3.3.1
Upper Tribunal: <i>Wrag Barn Golf and Country Club v HMRC</i>	Question of whether a partnership was bound by an option to tax was referred back to First Tier for clarification of facts	Jul 12 3.2.1

9 Case law: VAT Tribunal/First Tier Tribunal

First Tier Tribunal (TC01842): <i>EL Flood & 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 & 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 Ltd; Crotek Systems Ltd</i>	Appeal rejected in MTIC case	Apr 12 5.8.1
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 & 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>Altcross 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 & 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 disproportionality of surcharges	Apr 12 6.8.1
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 & 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>J B 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 & 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 Chan</i>	Trader's method of paying estimated VAT and then correcting afterwards was not accepted by Tribunal	Apr 12 6.7.1
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
First-Tier Tribunal (TC01910): <i>Thomas Maryan t/a Hazeldene Catering</i>	In spite of many problems with HMRC's handling of case, they had not been "unreasonable", so costs were not awarded against them	Jul 12 6.8.8
First-Tier Tribunal (TC01913): <i>OC2 Ltd</i>	Trader claimed small businesses should not have to pay surcharges: defence rejected	Jul 12 6.8.2
First-Tier Tribunal (TC01914): <i>Eastenders Cash and Carry plc</i>	Claim for costs in transitional case rejected	Jul 12 6.8.8
First-Tier Tribunal (TC01915): <i>Sean Collins t/a Unique Vehicles</i>	Appeal on deduction for cars with varying success	Jul 12 5.4.1
First-Tier Tribunal (TC01919): <i>Stella Walker</i>	Fictitious input tax claim and no co-operation led to 100% penalty	Jul 12 6.8.5
First-Tier Tribunal (TC01923): <i>Darren Richard Leitch (t/a London Mobile Communications)</i>	MTIC fraud considered: claimant unsuccessful	Jul 12 5.8.1
First-Tier Tribunal (TC01929): <i>Banham Patent Locks Ltd</i>	Company reasonably believed it had fallen out of the payments on account regime: reasonable excuse accepted	Jul 12 6.8.2
First-Tier Tribunal (TC01930): <i>Dean Alan Perks</i>	Plumber had no excuse for believing he had deregistered	Jul 12 6.2.3
First-Tier Tribunal (TC01937): <i>Sew and Go Ltd</i>	Use of faster payments was no excuse when trader had been warned HMRC could not accept them	Jul 12 6.8.2
First-Tier Tribunal (TC01938): <i>Southport Flower Show Ltd</i>	Charity fund-raising exemption applied even though charity wanted to charge VAT	Jul 12 2.11.1

First-Tier Tribunal (TC01946): <i>Mavisat Ltd</i>	Trader actually knew of connection to MTIC fraud	Jul 12 5.8.1
First-Tier Tribunal (TC01950): <i>Cameron Black (London) Ltd</i>	Project demolishing and constructing a new penthouse did not qualify for ZR because it was not in accordance with planning consent at the time	Jul 12 3.3.1
First-Tier Tribunal (TC01952): <i>Cascade Amusements</i>	Company was permitted to make appeal 4m late against protective assessment after a repayment	Jul 12 6.8.6
First-Tier Tribunal (TC01953): <i>James J Hopkins</i>	DIY claim on granny annexe refused	Jul 12 3.4.1
First-Tier Tribunal (TC01954): <i>The Oxbridge Research Group Ltd</i>	Company which withdrew direct debit and paid late by cheque had no reasonable excuse	Jul 12 6.8.2
First-Tier Tribunal (TC01957): <i>T Fox</i>	More than one building could be “a dwelling” for DIY claim	Jul 12 3.4.1
First-Tier Tribunal (TC01960): <i>Wirral Independent Recycling Enterprise (“WIRE”) Ltd</i>	Company was not charitable so was not eligible for exemption from registration as ZR trader	Jul 12 6.2.2
First-Tier Tribunal (TC01962): <i>Elnagy International Ltd and related appeals</i>	Partial success for trader in applying for leave to appeal out of time against post clearance demand notices	Jul 12 6.8.6
First-Tier Tribunal (TC01964): <i>The Venerable Hugh Glaisyer</i>	Wooden crosses from Bethlehem did not qualify for importation exemption	Jul 12 4.3.4
First-Tier Tribunal (TC01965): <i>Norwich Airport Ltd</i>	Airport development charge was not eligible for zero-rating	Jul 12 2.4.3
First-Tier Tribunal (TC01967): <i>Harwich GSM Ltd</i>	Trader actually knew of connection to MTIC fraud	Jul 12 5.8.1
First-Tier Tribunal (TC01970): <i>Sterling Developments (London) Ltd</i>	Deliberate withholding of corporation tax return to delay payment was subject to large penalty	Jul 12 6.8.3
First-Tier Tribunal (TC01971): <i>Maritsan Developments Ltd</i>	Companies were acting as nominees for their controlling shareholders, who were engaged in a joint venture	Jul 12 6.2.4
First-Tier Tribunal (TC01974): <i>The Copperfields Restaurant</i>	Tribunal accepted that trader had reasonably believed “time to pay” agreement was continuing: default surcharge cancelled	Jul 12 6.8.2
First-Tier Tribunal (TC01975): <i>JMB Wilmington</i>	Application to join flat rate scheme retrospectively was rejected	Jul 12 6.3.2
First-Tier Tribunal (TC01976): <i>Paint Finish Ltd</i>	Misunderstanding over due date for payment was not an excuse	Jul 12 6.8.2
First-Tier Tribunal (TC01978): <i>Shelfside (Holdings) Ltd</i>	Suspension of penalties considered: HMRC and Tribunal both surprisingly generous to trader	Jul 12 6.8.4

First-Tier Tribunal (TC01983): <i>Scottish Football League</i>	League Championship medals were subject to Sch.4 para.5	Jul 12 2.7.1
First-Tier Tribunal (TC01991): <i>Peter Vaughan Orwin t/a P C Joinery</i>	Mitigation of evasion penalties considered	Jul 12 6.8.5
First-Tier Tribunal (TC01992): <i>The Distinctive Pub Company (Stratford) Ltd</i>	Notices requiring deposit of security were reasonably issued	Jul 12 6.9.11
First-Tier Tribunal (TC01993): <i>Coast Telecom Ltd</i>	Applications by MTIC applicant for stay of proceedings and disclosure dismissed by Tribunal	Jul 12 5.8.1
First-Tier Tribunal (TC01995): <i>Mark Catchpole</i>	More than one building could be “a dwelling” for DIY claim	Jul 12 3.4.1
First-Tier Tribunal (TC02001): <i>Garnmoss Ltd t/a Parham Builders</i>	Trader’s evidence of non-receipt of surcharge notices was accepted as a reasonable excuse	Jul 12 6.8.2
First-Tier Tribunal (TC02005): <i>M Daryanani and others t/a Teletape; TT Exports Ltd</i>	Applications by MTIC applicant for stay of proceedings and disclosure dismissed by Tribunal	Jul 12 5.8.1
First-Tier Tribunal (TC02006): <i>Matrix Securities Ltd</i>	Assessment was in time but wrong: supplies were outside the scope	Jul 12 6.7.1
First-Tier Tribunal (TC02011): <i>Sunlander Outdoor Products Ltd</i>	Trader which had ceased business was allowed leave to appeal very late against assessments – it would still have to displace them	Jul 12 6.8.6
First-Tier Tribunal (TC02015): <i>Michael Nugent and another</i>	Trader could be assessed for VAT even though confiscation order had already been settled	Jul 12 6.7.4
First-Tier Tribunal (TC02016): <i>Chain Telecommunications Ltd</i>	Legal bills settled for predecessor business did not qualify for input tax	Jul 12 5.2.1
First-Tier Tribunal (TC02017): <i>Loughborough Students’ Union</i>	Students’ union was not managed on a voluntary basis because sabbatical officers were paid	Jul 12 2.3.5
First-Tier Tribunal (TC02022): <i>Tricor PLC (formerly PNC Telecom PLC)</i>	Appellant was not justifying in asking for change of judge in MTIC appeal	Jul 12 5.8.1
First-Tier Tribunal (TC02027): <i>Joint Scaffolding Ltd</i>	Trader failed to displace assessments for underpaid VAT, but HMRC failed to prove dishonesty – penalty was cancelled	Jul 12 6.8.5
First Tier Tribunal (TC02046): <i>Robinson Family Ltd</i>	Substance of transaction was a TOGC, even if it involved grant of lease rather than assignment, and tenant had not yet moved in	Oct 12 2.12.1

First-Tier Tribunal (TC02053): <i>Gemini Riteway Scaffolding Ltd</i>	Supplier was liable for VAT which should have been charged on incorrect self-billing invoices issued by customer	Jul 12 6.7.2
First-Tier Tribunal: (TC02054): <i>Pinewood Studios Ltd</i>	HMRC application to stay an appeal behind a similar Upper Tribunal case was rejected	Jul 12 6.8.7
First-Tier Tribunal (TC02056): <i>AK Optical Ltd t/a Hale Eyecare</i>	Too late to apply for old costs rules after winning transitional appeal case – no costs awarded under new rules	Jul 12 6.8.8
First-Tier Tribunal (TC02057): <i>Matthew Granger</i>	Assessment based on trader’s own accounting records could not be displaced	Jul 12 6.7.5
First-Tier Tribunal (TC02058): <i>P S Gill & Son (UK) Ltd</i>	Trader ought to have known about connection to MTIC fraud, even if not actually knowing	Jul 12 5.8.1
First-Tier Tribunal (TC02059): <i>Dr Nigel Stanley and another</i>	Doctors supplied medical examinations to individuals, not to Australian government; not Sch.5 services	Jul 12 4.2.2
First-Tier Tribunal (TC02063): <i>Bloomsbury Wealth Management LLP</i>	Fees for introducing clients to investment managers were exempt for “arranging transactions”	Jul 12 2.3.2
First-Tier Tribunal (TC02064): <i>Atchem Ltd</i>	Company had not opted to tax prior to a transfer of a tenanted building, so TOGC could not apply	Jul 12 3.2.2
First-Tier Tribunal (TC02066): <i>Finance & Business Training Ltd</i>	Commercial training company was not a “college of a university” so not eligible for exemption	Jul 12 2.3.4
First-Tier Tribunal (TC02068): <i>Cordery Build Ltd</i>	Conversion of 36 bedsits into 36 flats did not qualify for lower rate	Jul 12 3.3.2
First Tier Tribunal (TC02071): <i>G Wilson (Glaziers) Ltd</i>	Trader’s claim for costs dismissed: HMRC had acted reasonably	Oct 12 6.8.3
First Tier Tribunal (TC02072): <i>A Soldier</i>	HMRC had no mechanism to claw back VAT on new means of transport brought back to the UK by soldier	Oct 12 4.3.1
First Tier Tribunal (TC02075): <i>EW Dobson v UK Border Agency</i>	Postal import VAT is not chargeable on carriage cost	Oct 12 4.3.2
First Tier Tribunal (TC02085): <i>Comveen Ltd</i>	MTIC appeal dismissed	Oct 12 5.8.1
First Tier Tribunal (TC02086): <i>Northern Renovations Ltd</i>	Trader not allowed to leave flat rate scheme retrospectively	Oct 12 6.3.1

First Tier Tribunal (TC02089): <i>Martin David Talbot</i>	No good reason for being very late with appeal against ruling on registration	Oct 12 6.8.2
First Tier Tribunal (TC02091): <i>Mahir London Ltd</i>	Assessments disputing split between zero and standard sales confirmed	Oct 12 6.7.2
First Tier Tribunal (TC02093): <i>Claremont Executive Services Ltd</i>	Time to pay agreement was too late to suspend default surcharge	Oct 12 6.8.1
First Tier Tribunal (TC02105): <i>Darragh House Ltd</i>	Deductibility of list of input tax items considered	Oct 12 5.6.2
First Tier Tribunal (TC02106): <i>Lifeline Europe Ltd</i>	MTIC appeal dismissed in trader's absence	Oct 12 5.8.1
First Tier Tribunal (TC02111): <i>Drumtochy Castle Ltd</i>	Owners of castle were providing much more than licence to occupy: VAT liability and penalty confirmed	Oct 12 3.1.2
First Tier Tribunal (TC02116): <i>Priti Lee</i>	Earlier decision confirmed even though appellant was absent	Oct 12 6.8.6
First Tier Tribunal (TC02118): <i>Wood Green Animal Shelters</i>	Charity was entitled to retrospective registration in respect of sales of donated animals, in spite of advisers' letter arguing it was receiving donations	Oct 12 2.11.1
First Tier Tribunal (TC02125): <i>Mark Mills-Henning</i>	Trader did not qualify for exception from registration because he had registered	Oct 12 6.2.1
First Tier Tribunal (TC02139): <i>McGee Group Ltd</i>	Default surcharge upheld	Oct 12 6.8.1
First Tier Tribunal (TC02147): <i>Else Refining and Recycling Ltd</i>	MTIC appeal dismissed	Oct 12 5.8.1
First Tier Tribunal (TC02151): <i>AML Consulting Ltd</i>	Trader's change to rate under flat rate scheme was a correction of an error, not a retrospective exercise of a choice	Oct 12 6.3.2
First Tier Tribunal (TC02162): <i>St. Martin's Medical Services Ltd</i>	HMRC's attempt to reverse an ineffective planning scheme failed: assessment was raised out of time, while voluntary disclosure was valid	Oct 12 6.4.3
First Tier Tribunal (TC02164): <i>Eltham Hill Club and Institute</i>	No good reason for being very late with appeal against refusal of <i>Rank</i> claim	Oct 12 6.8.2
First Tier Tribunal (TC02166): <i>Peter Lord t/a PML Building Services</i>	Evidence supported issue of assessments outside normal time limits because of dishonesty	Oct 12 6.7.3

First Tier Tribunal (TC02170): <i>Bounds Green Supermarket (a partnership)</i>	Till rolls suggested deliberate manipulation by trader: assessments confirmed	Oct 12 6.7.4
First Tier Tribunal (TC02171): <i>Mita Khagram</i>	Assessments disputing split between zero and standard sales confirmed	Oct 12 6.7.2
First Tier Tribunal (TC02172): <i>R Wells</i>	Late registration penalty mitigated to zero because trader had paid more than penalty in extra income tax	Oct 12 6.8.5
First Tier Tribunal (TC02175): <i>Hope in the Community Ltd</i>	Charity was making supplies for consideration, not receiving grants	Oct 12 2.1.3
First Tier Tribunal (TC02177): <i>Sturminster Construction Ltd</i>	Notice to require deposit of security upheld	Oct 12 6.9.12
First Tier Tribunal (TC02179): <i>Mr and Mrs C Ward</i>	Couple were providing local authorities with services similar to hotel accommodation	Oct 12 3.1.3
First Tier Tribunal (TC02180): <i>Mr Simon Jones</i>	Terms of planning consent did not invalidate DIY claim	Oct 12 3.4.1
First Tier Tribunal (TC02195): <i>Zanaco Investments Ltd</i>	Trader's claim for costs dismissed: HMRC had acted reasonably	Oct 12 6.8.3
First Tier Tribunal (TC02201): <i>Roger Skinner Ltd</i>	Subjective intention of supplier was important in deciding whether product was "pet food" or for working dogs	Oct 12 2.4.2
First Tier Tribunal (TC02205): <i>Paula Thorne</i>	HMRC failed to provide evidence that failure to register had occurred, so penalty was cancelled	Oct 12 6.8.4
First Tier Tribunal (TC02210): <i>Stuart Bell</i>	No excuses for late appeals: trader could not pursue his objections against assessments	Oct 12 6.8.2
First Tier Tribunal (TC02214): <i>Gemini Media Group Ltd</i>	MTIC appeal dismissed	Oct 12 5.8.1
First Tier Tribunal (TC02224): <i>JIB Group Ltd</i>	Pension fund trustee was entitled to input tax credit on professional fees incurred, but would have corresponding output tax liability	Oct 12 5.6.1
First Tier Tribunal (TC02228): <i>Agnes Nelson t/a Sandvale Licensed Grocers</i>	Assessments on cash-based business confirmed	Oct 12 6.7.5
First Tier Tribunal (TC02233): <i>Globalised Corporation Ltd</i>	Company failed to reinstate an appeal after earlier dismissal for non-appearance	Oct 12 6.8.6
First Tier Tribunal (TC02234): <i>Chipping Sodbury Golf Club and related appeals</i>	Claims by golf clubs for repayment of 1980s output tax failed	Oct 12 2.3.6

First Tier Tribunal (TC02241): <i>Lakeside Collector Cards</i>	Tribunal considers the consequences of moving from cash accounting to normal rules of VAT	Oct 12 6.4.5
First Tier Tribunal (TC02243): <i>Goodman Equine Ltd</i>	Company was running owner's equestrian hobby, not a business	Oct 12 5.1.1
First Tier Tribunal (TC02248): <i>David James Cummaford, Abcoma Ltd</i>	Assessments on owner of company confirmed	Oct 12 6.7.6
First Tier Tribunal (TC02250): <i>Gandalf IT Ltd and related appeal</i>	MTIC appeal hearing should not be stood over to await CJEU decisions	Oct 12 6.8.6
First Tier Tribunal (TC02252): <i>Kirkshaw's No.1 Social Club</i>	Cap on repayment claims would make appeal hopeless, so appeal out of time was not allowed	Oct 12 6.8.2
First Tier Tribunal (TC02253): <i>Goals Soccer Centres plc</i>	Provision of administration of leagues was not the main supply to which hire of facilities was incidental – rather the reverse	Oct 12 2.8.1
First Tier Tribunal (TC02256): <i>Westminster College of Computing Ltd</i>	College failed to convince FTT that it was part of a university, or that fiscal neutrality required it to be exempt	Oct 12 2.3.4

10 Other material

<i>Accountancy, May 2012</i>	Discusses of <i>Macaw Properties</i> case and the importance of "intention"	Jul 12 5.3.2
<i>Sunday Times, 8 July 2012</i>	Article about alleged dispute between Barclays and HMRC about use of offshore outsourcing companies	Oct 12 6.9.6
<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>Taxation, 12 April 2012</i>	Budget proposals on takeaway food examined	Jul 12 2.4.1
<i>Taxation, 12 April 2012</i>	Reader's query about receiving a fee in the form of shares	Jul 12 2.6.1
<i>Taxation, 19 April 2012</i>	Reader's query about expenses reimbursed for employee	Jul 12 5.2.2
<i>Taxation, 26 April 2012</i>	Reader's query about goods imported and then diverted from one EU country to another	Jul 12 4.3.5
<i>Taxation, 26 April 2012</i>	<i>Lennartz</i> choices considered	Jul 12 5.6.1
<i>Taxation, 24 May 2012</i>	Review of likely VAT mistakes	Jul 12 6.8.1
<i>Taxation, 31 May 2012</i>	Use of the partial exemption de minimis rules to generate recovery of input tax on buy-to-let	Jul 12 5.3.2
<i>Taxation, 7 June 2012</i>	Impact of proposed changes to the treatment of approved alterations	Jul 12 3.3.3
<i>Taxation, 25 July 2012</i>	Public Bill Committee's debates about Finance Bill 2012	Oct 12 6.9.7
<i>Taxation, 16 August 2012</i>	Public Bill Committee's debates about Finance Bill 2012	Oct 12 6.9.7
<i>Taxation 6 September 2012</i>	Article about "borderline anomaly" changes	Oct 12 3.1.6
<i>Taxation, 20 September 2012</i>	Possible consequences of investigation into cash-based business	Oct 12 6.7.7
<i>The Daily Telegraph, 18 May 2012</i>	Extension of listed place of worship scheme	Jul 12 3.5.1
<i>The Daily Telegraph, 20 June 2012</i>	HMRC prosecuted three men involved in 'carbon trading' VAT fraud	Jul 12 6.9.6
<i>The Daily Telegraph, 30 July 2012</i>	UK's largest companies paid £1.34bn in VAT after HMRC enquiries into avoidance schemes in 2010/11	Oct 12 6.9.8

http://www.telegraph.co.uk/sport/football/VAT-5-side-football/9396445/VAT-on-five-a-side-football-will-end-many-free-sessions-for-children-as-leagues-threaten-to-cut-back.html#	Article about HMRC deciding to impose VAT on sports leagues	Oct 12 2.12.3
<i>The Guardian, 9 July 2012</i>	Conviction of missing trader gang	Oct 12 6.9.9
<i>The Times, 8 May 2012</i>	Two companies are pursuing claims for input tax implicit in amounts paid to Royal Mail	Jul 12 2.3.3
<i>No reference</i>	HMRC receipts statistics 2010/11	Apr 12 6.9.17

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