

## VAT APPEAL UPDATES

Cases included on this list are cases where:

- HMRC has lost at the First-tier Tribunal and which we consider could have a wider impact or has lost in the Upper Tribunal or higher courts; and
- HMRC has taken a decision about whether to appeal the loss.

Cases where HMRC has partly lost will also be included if they meet the above criteria.

The list includes details of cases where a decision has been handed down since 1 January 2010. It will be updated on a monthly basis and details of finalised cases will be retained for six months.

<b>Title of Case (inc UKFTT ref)</b>	<b>Tribunal/Court</b>	<b>Decision (inc date of decision)</b>	<b>Current Status</b>
<b>Newey (t/a Ocean Finance) [2010] UKFTT 183 (TC)</b>	<b>First-tier Tribunal</b>	<b>23 April 2010</b>	<b>Case referred by the Upper Tribunal to the Court of Justice of the European Union. Case number C-653/11</b>
<b>GMAC UK plc v HMRC [2010] UKFTT 202 (TC) TC00504</b>	<b>First-tier Tribunal</b>	<b>06 May 2010</b>	<b>Full hearing in Upper Tribunal 13-14 February 2012. Decision awaited</b>
<b>John Wilkins Ltd and others (Compound Interest Project) [2010] EWCA Civ 923</b>	<b>Court of Appeal</b>	<b>30 July 2010</b>	<b>Supreme Court refused HMRC permission to appeal one aspect of the case. Substantive issue stayed until 2012</b>
<b>DCM (Optical Holdings) Ltd [2010] UKFTT 393 (TC) TC00675 &amp; TC00675a</b>	<b>First-tier Tribunal</b>	<b>28 September 2009 &amp; 20 August 2010</b>	<b>Upper Tribunal hearing date to be confirmed</b>

London Clubs Management Ltd (Appeal No. FTC/25/2009) UKUT 365 (TCC)	Court of Appeal	18 November 2011	Court of Appeal dismissed HMRC appeal. HMRC not appealing further
Greener Solutions Ltd [2010] UKFTT 412 (TC) TC00682	First-tier Tribunal	26 August 2010	HMRC win in Upper Tribunal 18 January 2012 FTC/91/2010
David Finnamore t/a. Hanbridge Storage Services [2011] UKFTT 216 (TC) TC01081	First-tier Tribunal	02 February 2011	HMRC granted permission to appeal to the Upper Tribunal
The Bridport & West Dorset Golf Club Ltd [2011] UKFTT 354 (TC) TC01214	First-tier Tribunal	01 June 2011	HMRC granted permission to appeal to the Upper Tribunal
The Honourable Society of Middle Temple [2011] UKFTT 390 (TC) TCO1245	First-tier Tribunal	10 June 2011	HMRC granted permission to appeal to the Upper Tribunal
Secret Hotels2 Ltd (formerly Med Hotels Ltd) FTC/56/2010 [2011] UKUT 308 (TCC)	Upper Tribunal	29 July 2011	Court of Appeal hearing due July 2012
Esporta Ltd [2011] UKFTT 633 (TC) TC01475	First-tier Tribunal	28 September 2011	HMRC granted permission to appeal to the Upper Tribunal

<b>Croall Bryson &amp; Company Ltd [2011] UKFTT 494 (TC) TC01341</b>	<b>First-tier Tribunal</b>	<b>22 July 2011</b>	<b>Upper Tribunal hearing date to be confirmed</b>
<b>The British Disabled Flying Association [2011] UKFTT 743 (TC) TC01580</b>	<b>First-tier Tribunal</b>	<b>15 November 2011</b>	<b>First-tier Tribunal refused HMRC permission to appeal to the Upper Tribunal. HMRC has since applied direct to the Upper Tribunal</b>
<b>Pure Independence (UK) Limited [2011] UKFTT 611 (TC) TC01454</b>	<b>First-tier Tribunal</b>	<b>20 September 2011</b>	<b>HMRC decided not to appeal direct to Upper Tribunal</b>
<b>Total Technology (Engineering) Limited [2011] UKFTT 473 (TC) TC01323</b>	<b>First-tier Tribunal</b>	<b>15 July 2011</b>	<b>HMRC granted permission to appeal to the Upper Tribunal</b>
<b>Simpson &amp; Marwick FTC/85/2010</b>	<b>Upper Tribunal</b>	<b>20 December 2011</b>	<b>HMRC granted permission to appeal to the Court of Session</b>
<b>UK Storage Company (SW) Ltd [2011] UKFTT 549 (TC) TC01394</b>	<b>First-tier Tribunal</b>	<b>12 August 2011</b>	<b>HMRC granted permission to appeal to the Upper Tribunal</b>

**This listing is for information only and not intended to be a comprehensive analysis of the case. HMRC cannot accept any responsibility for any action or inaction as a result of referring to it.**

**LAST UPDATED  
28 March 2012**