

Table of contents

Main titles from Claritax Books.....	iv
About the author	v
Abbreviations	vi

Introduction

What is this book for?	1
Overall scheme of the book.....	2
Current context.....	2
What does this book not do?	3
Legal framework for UK VAT post Brexit	4

1. The history of VAT and its theoretical basis

1.1 What is VAT?	7
1.2 The first principle – ease of administration	9
1.3 The second principle – VAT should tax everything.....	10
1.4 The third principle – no interference with market behaviour.....	12
1.5 Other points to note	12

2. General principles of VAT

2.1 Introduction.....	14
2.2 The scope of VAT	14
2.3 Business or non-business	23
2.4 Consideration.....	38
2.5 Valuation.....	57
2.6 Time of supply (tax point)	93
2.7 Deemed supplies and self-supplies.....	108
2.8 Single and multiple supplies.....	117
2.9 Transfer of a going concern	131
2.10 Principles of input VAT recovery.....	147
2.11 Business promotions – gifts, samples and vouchers.....	179
2.12 Bad debt relief.....	199
2.13 Agency.....	205
2.14 Pitfalls and planning points	230

3.	Land, property, construction and VAT	
3.1	What is the issue?.....	232
3.2	The option to tax	238
3.3	Supplies of land and buildings.....	253
3.4	Construction projects	273
3.5	Property and the transfer of a going concern rules	359
3.6	The construction reverse charge scheme	373
3.7	Odds and ends	390
4.	Cross-border VAT	
4.1	Introduction	400
4.2	The place of supply.....	402
4.3	Place of supply of goods – practical application.....	429
4.4	Place of supply of services – practical application.....	463
4.5	Cross-border VAT refunds	511
4.6	Northern Ireland Protocol.....	526
4.7	Pitfalls and planning points	575
5.	Partial exemption and the capital goods scheme	
5.1	Introduction	577
5.2	The operation of the partial exemption rules	579
5.3	The <i>de minimis</i> rules	595
5.4	The clawback and payback rules.....	614
5.5	The standard method override	621
5.6	Special methods.....	625
5.7	Capital goods scheme	635
5.8	Some problem areas	659
5.9	Pitfalls and planning points	662
6.	Zero rating and reduced rating	
6.1	Introduction	665
6.2	Zero rating – overview.....	666
6.3	Zero rating – food and catering; farming	668
6.4	Zero rating – books and e-books	670
6.5	Zero rating – transport	670
6.6	Zero rating – drugs, medicines, aids for the disabled.....	671
6.7	Zero rating – charities.....	672
6.8	Zero rating – clothing and footwear.....	673
6.9	Zero rating – free zones.....	673

6.10	Zero rating – energy-saving materials in Great Britain	674
6.11	Reduced rating – overview.....	675
6.12	Reduced rating – domestic fuel or power	677
6.13	Reduced rating – heating equipment, etc.....	677
7.	Exemption	
7.1	Introduction.....	679
7.2	Exemption – overview.....	679
7.3	Insurance	682
7.4	Finance.....	683
7.5	Education.....	684
7.6	Health and welfare.....	685
7.7	Sport and sports competitions.....	686
7.8	Charity fund-raising events.....	687
7.9	Cultural services	688
7.10	Supplies of goods where input tax cannot be recovered.....	688
8.	Special schemes	
8.1	Introduction.....	690
8.2	The flat rate scheme for small businesses	692
8.3	The cash accounting scheme	713
8.4	The annual accounting scheme	736
8.5	The second-hand margin scheme.....	746
8.6	The tour operators’ margin scheme	804
8.7	Agricultural flat rate scheme.....	816
9.	Dealing with HMRC	
9.1	General commentary	825
9.2	Registration and taxable person	826
9.3	Records, accounting and compliance.....	857
9.4	VAT refunds and pre-repayment credibility checks... ..	892
9.5	HMRC enquiries and appeals.....	907
9.6	Penalties.....	920
9.7	Other matters.....	934
9.8	Pitfalls and planning points	943

10. VAT groups

10.1	Introduction	945
10.2	Overview of implications of VAT grouping	951
10.3	VAT groups – eligibility	954
10.4	Eligibility – specified body rules.....	959
10.5	HMRC’s powers for the protection of the revenue.....	968
10.6	Overseas supplies of services.....	975
10.7	VAT groups and transfer of going concerns.....	977
10.8	Transfers of a going concern to partially exempt VAT groups	980
10.9	Property VAT and VAT groups	982
10.10	Process of applying to form a VAT group.....	991
10.11	Pitfalls and planning points	997

Appendix – Statutory instruments.....	1001
---------------------------------------	------

Table of primary legislation.....	1003
Table of statutory instruments.....	1009
Table of European legislation and agreements	1011
Index of cases	1013
General index.....	1019