[2021] UKFTT 153 (TC)

TC08122

VAT – striking out – intra-EU supplies – failure to charge output VAT - entitlement to VAT refund - Rule 8(c), Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009

FIRST-TIER TRIBUNAL
TAX CHAMBER

Appeal number: TC/2020/01861/V

BETWEEN

CARACAVI UTILITY CABLES LIMITED **Appellant**

-and-

THE COMMISSIONERS FOR HER MAJESTY'S REVENUE AND CUSTOMS **Respondents**

TRIBUNAL: JUDGE ALEKSANDER

The hearing took place on 19 January 2020. The form of the hearing was V (video) using the Tribunal's video platform. A face to face hearing was not held because it was impractical in the light of the COVID-19 pandemic. The documents to which I was referred are an electronic bundle of documents and authorities comprising 480 pages, and the skeleton arguments of the parties and the written submissions of the Appellant.

Prior notice of the hearing had been published on the gov.uk website, with information about how representatives of the media or members of the public could apply to join the hearing remotely in order to observe the proceedings. As such, the hearing was held in public.

Eugene Dolan, of O'Hara Dolan & Co, for the Appellant

Rebecca Clinton, litigator of HM Revenue and Customs' Solicitor's Office, for the Respondents

DECISION

INTRODUCTION

1. This is an application by HMRC to strike-out Caracavi Utility Cables Limited's ("CUC") appeal against the review of HMRC's decision to deny part of the VAT credit claimed by their VAT return for period 12/17.

2. On 12 June 2018, HMRC issued their decision that the amount of a VAT refund claimed by CUC be reduced because it failed to charge VAT on supplies to its customer, BMCC Energy Limited (trading as Enersol) ("BEL").

3. On 10 February 2020, the decision was upheld following a statutory review, and on 23 April 2020, CUC filed its appeal against that decision with the Tribunal.

4. The grounds of appeal as set out in the Notice of Appeal are as follows:

> CUC originally and incorrectly expected the supplies to be zero VAT rated and so charged the end client BMCC/Enersol at VAT 0% on the goods invoices. Later, discovering the error, CUC raised an invoice to BMCC/Enersol for the UK VAT of 20%. BMCC/Enersol, to date, refuse to pay this invoice (see supporting documents, emails). CUC have requested HMRC, in this exceptional circumstance, to repay the UK VAT, on the original goods invoices from Prysmian to CUC, directly back to CUC.

5. At the hearing of the application, Mr Dolan represented CUC, and Ms Clinton represented HMRC. In addition to the hearing bundle of 480 pages and the skeleton arguments of the parties, Mr Dolan filed two lengthy written submissions, and Ms Clinton filed a skeleton argument.

STRIKING OUT

6. HMRC apply to strike out the appeal on the grounds that it has no reasonable prospect of success.

7. The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 ("the Rules") gives the Tribunal discretion to strike out an appellant's case if it has no reasonable prospect of success. Rule 8(3)(c) states as follows:

> 8(3) The Tribunal may strike out the whole or a part of the proceedings
>
> if—
>
> […]
>
> (c) the Tribunal considers there is no reasonable prospect of the appellant's case, or part of it, succeeding.

8. The approach to be taken by the courts in relation to striking-out was considered by the Upper Tribunal in *The First De Sales Limited Partnership* [2018] UKUT 396 (TCC), which cited with approval the seven steps set out by Lewinson J in *Easyair Limited v Opal Telecom* [2009] EWHC 339 at [15]:

> i) The court must consider whether the claimant has a "realistic" as opposed to a "fanciful" prospect of success: *Swain v Hillman* [2001] 1 All ER 91 ;
>
> ii) A "realistic" claim is one that carries some degree of conviction. This means a claim that is more than merely arguable*: ED & F Man Liquid Products v Patel* [2003] EWCA Civ 472 at [8]
>
> iii) In reaching its conclusion the court must not conduct a "mini-trial": *Swain v Hillman*

iv) This does not mean that the court must take at face value and without analysis everything that a claimant says in his statements before the court. In some cases it may be clear that there is no real substance in factual assertions made, particularly if contradicted by contemporaneous documents: *ED & F Man Liquid Products v Patel* at [10]

v) However, in reaching its conclusion the court must take into account not only the evidence actually placed before it on the application for summary judgment, but also the evidence that can reasonably be expected to be available at trial: *Royal Brompton Hospital NHS Trust v Hammond (No 5)* [2001] EWCA Civ 550;

vi) Although a case may turn out at trial not to be really complicated, it does not follow that it should be decided without the fuller investigation into the facts at trial than is possible or permissible on summary judgment. Thus the court should hesitate about making a final decision without a trial, even where there is no obvious conflict of fact at the time of the application, where reasonable grounds exist for believing that a fuller investigation into the facts of the case would add to or alter the evidence available to a trial judge and so affect the outcome of the case: *Doncaster Pharmaceuticals Group Ltd v Bolton Pharmaceutical Co 100 Ltd* [2007] FSR 63;

vii) On the other hand it is not uncommon for an application under Part 24 to give rise to a short point of law or construction and, if the court is satisfied that it has before it all the evidence necessary for the proper determination of the question and that the parties have had an adequate opportunity to address it in argument, it should grasp the nettle and decide it. The reason is quite simple: if the respondent's case is bad in law, he will in truth have no real prospect of succeeding on his claim or successfully defending the claim against him, as the case may be. Similarly, if the applicant's case is bad in law, the sooner that is determined, the better. If it is possible to show by evidence that although material in the form of documents or oral evidence that would put the documents in another light is not currently before the court, such material is likely to exist and can be expected to be available at trial, it would be wrong to give summary judgment because there would be a real, as opposed to a fanciful, prospect of success. However, it is not enough simply to argue that the case should be allowed to go to trial because something may turn up which would have a bearing on the question of construction: *ICI Chemicals & Polymers Ltd v TTE Training Ltd* [2007] EWCA Civ 725."

9. Although not cited to me, Floyd LJ in his judgment in the Court of Appeal in *TFL Management v Lloyds Bank* [2013] EWCA Civ 1415 said the following at [27]:

> I would add that the court should still consider very carefully before accepting an invitation to deal with single issues in cases where there will need to be a full trial on liability involving evidence and cross examination in any event, or where summary disposal of the single issue may well delay, because of appeals, the ultimate trial of the action: see Potter LJ in *Partco v Wragg* [2002] EWCA Civ 594; [2002] 2 Lloyds Rep 343 at 27(3) and cases there cited. Removing road blocks to compromise is of course one consideration, but no more than that. Moreover, it does not follow from Lewison J's seventh principle that difficult points of law, particularly those in developing areas, should be grappled with on summary applications; see *Partco* at 28(7). Such questions are better decided against actual rather than assumed facts. On the other hand it may be possible to say that the trajectory of the law will never on any view afford a remedy: see for example *Hudson and others and HM Treasury and another* [2003] EWCA Civ 1612.

10. Ms Clinton referred me to the decision of the Upper Tribunal in *HMRC v Fairford Group plc and Another* [2014] UKUT 329 (TCC), which addressed the approach that should be taken in the First-tier Tribunal when dealing with an application to strike out. The *Fairford Group* appeal related to an MTIC fraud, and Judge Brooks in the First-tier Tribunal declined to strike-out the appeal as he could not conclude that the taxpayers had no reasonable prospect of challenging HMRC's evidence without a detailed examination of that evidence:

> [41] In our judgment an application to strike out in the FTT under r 8(3)(c) should be considered in a similar way to an application under CPR 3.4 in civil proceedings (whilst recognising that there is no equivalent jurisdiction in the FTT Rules to summary judgment under Pt 24). The tribunal must consider whether there is a realistic, as opposed to a fanciful (in the sense of it being entirely without substance), prospect of succeeding on the issue at a full hearing, see *Swain v Hillman* [2001] 1 All ER 91 and *Three Rivers* [2000] 3 All ER 1 at [95], [2003] 2 AC 1 *per* Lord Hope of Craighead. A 'realistic' prospect of success is one that carries some degree of conviction and not one that is merely arguable, see *ED & F Man Liquid Products Ltd v Patel* [2003] EWCA Civ 472, [2003] 24 LS Gaz R 37. The tribunal must avoid conducting a 'mini-trial'. As Lord Hope observed in *Three Rivers*, the strike-out procedure is to deal with cases that are not fit for a full hearing at all.

BACKGROUND FACTS

11. The background facts are not in dispute and can be summarised as follows.

12. CUC is a company incorporated in the Republic of Ireland, which sells underground cables and overhead conductors. Its only business establishment is located in the Republic of Ireland.

13. In 2016, CUC received an order for cables from BMCC Energy Limited (trading as Enersol) ("BEL"). BEL is incorporated in the Republic of Ireland and used to be registered for VAT in the UK (presumably on the basis that it had a business establishment in the UK). The cables were to be delivered to three different sites in Northern Ireland. The cables were to be used in connection with wind farms being constructed by BEL in Northern Ireland.

14. CUC ordered the cables from Prysmian Cables and Systems Limited ("PCSL") in the UK, directing that they be delivered to BEL's locations in Northern Ireland. As PCSL did not have the cables in stock, PCSL ordered them from an associated company in Spain, instructing the associated company to deliver the goods directly to BEL in Northern Ireland.

15. The supply chains in this appeal therefore involved three successive supplies of the cables:

(1) Supply from Spanish associate company (Spain) to PCSL (UK)

(2) Supply from PCSL (UK) to CUC (Republic of Ireland)

(3) Supply from CUC (ROI) to BEL (UK)

16. Whilst there were three supplies of goods, there was only one physical movement of goods from PCSL's associate in Spain directly to BEL's locations in Northern Ireland (Spain to Northern Ireland). The transport of the cables from Spain to Northern Ireland was arranged by PCSL (or at its direction).

17. According to HMRC's review letter, CUC (or its representative) confirmed to HMRC that the associated company in Spain zero-rated their supplies of cables to PCSL. As will be seen, PCSL charged UK VAT at the standard rate on their supplies to CUC.

18. Prior to the supply of the cables, BEL requested pro-forma invoices which they required in order to obtain funds for the development of the wind farms. CUC issued pro-forma invoices to BEL and these included a charge to Irish VAT at 23%.

19. In May 2016, BEL wrote to CUC as follows:

> As the cable is being delivered on Site and that Site is not in the Republic you cannot charge vat at 23%. I will make the payments less the VAT element but can you reissue the invoices please.
>
> I attach a link to Revenue Website which covers construction related VAT http://www.revenue.ie/en/tax/vat/leaflets/vat-on-servcies-connected-with-immovable-property.html

20. CUC sought professional advice to determine whether this was correct and stopped shipments of the cables from Spain in the meantime.

21. On 7 June 2016, the Irish Revenue Commissioners advised CUC that no Irish VAT was chargeable on the supplies in question and CUC continued with the supplies but removed any VAT on the amounts invoiced.

22. On 17 June 2016, CUC's professional advisors wrote to HMRC to confirm the application of UK VAT to the supplies. A copy of the letter from the advisors to HMRC is not included in the bundles, only HMRC's reply dated 11 July 2016:

> I understand that [CUC] is invoicing another Irish company for arranging for cable to be supplied to Northern Ireland. Your client has contacted with a UK company who in turn arranges for the supply to be made by an associated company in Spain.
>
> My response assumes that your client does not take delivery of the goods in Northern Ireland and then makes a supply to the Irish customer. Rather that the Southern Irish customer or indeed their customer in turn takes delivery of the goods in Northern Ireland.
>
> To determine the VAT implications of the above transaction, we must consider the Place of Supply of Goods rules. Sections 4.8.1 and 4.8.2 of VAT Notice 700 (The VAT Guide) explain the Place of supply of goods. To be within the UK VAT system a supply must be made in the UK. Supplies made outside the UK are outside the scope of UK VAT. This principle also applies to any EU Member State.
>
> This means that a supply between two Irish businesses for goods which are sent from Spain to the UK is outside the scope of Irish VAT. Even though the goods are being sent from Spain the UK supplier is still making a supply in the UK therefore UK VAT must be charged to your client. In regards to your client being in a position to recover UK VAT by becoming VAT Registered in the UK, this would not be possible if they are not making supplies in the UK. Sections 3.1 to 3.11 of VAT Notice 700/1 (Should I be registered for VAT?) explain when a business is liable to become VAT registered.
>
> […]
>
> If the transaction is not as described above, or any assumption I have made is incorrect, this advice will not apply. Please ensure you familiarise yourself with any VAT Notice or published guidance to which I have referred.

23. I note that this letter did not address the liability of CUC to UK VAT in respect of its supplies to BEL.

24. On 16 September 2016, CUC applied to HMRC's Overseas Repayment Unit for a refund of the UK input VAT charged on the supply by PCSL to CUC. This claim was rejected by a letter dated 20 January 2017 on the grounds that CUC was making taxable supplies in the UK. The letter went on to say:

> As you are apparently making supplies in the UK, you may also be eligible or even liable to become registered for VAT in the UK. If you should become UK VAT registered you might be entitled to reclaim the VAT in question as Input tax under the UK VAT registration. You would however also be required to charge and account for any VAT liable on any sales made in the UK as Output tax.

25. On 9 March 2017 CUC asked HMRC to reconsider their decision, and there was a series of emails exchanged between HMRC and CUC. On 22 March 2017, HMRC responded as follows:

> Your claim has been reviewed by our technical team. We have concluded you need to be registered for UK VAT.
>
> Caracavi Ltd, registered in the Rep of Ireland, received an order for cables from BMCC Energy Ltd, who are UK VAT registered. You in turn order the cables from Prysmian in the UK. As Prysmian do not have the cables in stock, they ordered them from an associated company in Spain. They instructed Spain to deliver the goods directly to BMCC in Northern Ireland.
>
> We therefore have 3 supplies of goods - Spain to UK, UK to Dublin and Dublin to Northern Ireland, but one movement of goods, Spain to Northern Ireland.
>
> Only one of these transactions can be treated as a zero rated intra-EC movement of goods, that is the supplier of the goods from Spain to their customer, Prysmian.
>
> Prysmian are required to account for acquisitions tax even though they do not take physical possession of the goods.
>
> The supply of the goods by Prysmian to Caracavi is considered to be a normal UK supply of goods. The goods are considered to be in the UK at the time of the transaction and UK VAT was correctly charged.
>
> Caracavi have also made a supply of goods to BMCC. As the goods are in the UK, Caracavi must register in the UK for VAT. My original decision to refuse your claim remains unchanged.

26. Further correspondence followed, and in the light of HMRC's advice, CUC registered for UK VAT as a non-established taxable person ("NETP") with effect from 1 March 2016.

27. CUC submitted their first VAT return (for period 12/17), on 5 March 2018. On this return, CUC declared input tax of £45,408.67 and output tax of £0.00, resulting in a VAT repayment due to CUC of £45,408.67.

28. HMRC investigated the 12/17 VAT return and determined that CUC made taxable supplies totalling £238,469 in respect of its supply of cables to BEL. HMRC determined that CUC should have charged output tax on these supplies, amounting to £39,744.87. The claim for credit for input VAT was accepted. On 12 June 2018 HMRC notified CUC that it was reducing the VAT refund claimed in the CUC's VAT return for the period ending 12/17 by £39,744.87, leaving a refund due of £5,663.80 (£45,408.67 - £39,744.87).

VAT invoices relevant to this appeal

29. The assessments under appeal relate to output VAT levied in respect of the supplies shown on the following invoices issued by CUC to BEL:

Invoice Date	Invoice Number	Amount
26 April 2016	908652	£74,763.00
26 April 2016	908653	£20,925.00
10 June 2016	906669	£19,181.00
6 June 2016	908671	£49,842.00
6 June 2016	908672	£13,950.00
10 June 2016	908673	£25,398.00
10 June 2016	908674	£21,622.50
27 July 2016	908685	£12,787.50

30. Invoices 908652, 908653 and 908669 state on their face that they are for an advance payment representing 60% of the total order price. The balance due for the supplies listed on those invoices were invoiced on invoices 608671, 608672, and 608685 respectively. No VAT was levied on any of these invoices.

31. The input VAT credits claimed by CUC relate to the UK VAT levied on the following invoices issued by PCSL to CUC. The delivery terms stated on the invoices are DAP (an Incoterm for "delivered at place", which means that PCSL was responsible for arranging carriage and for delivering the goods, ready for unloading, at the delivery location). Thus risk in the cables passes at the delivery location, which is in Northern Ireland:

Invoice Date	Invoice Number	Amount	UK VAT	Total
22 June 2016	4060129087	£118,740.91	£23,748.18	£142,489.09
22 June 2016	4060129088	£33,368.36	£6,673.67	£40,042.03
20 July 2016	4060136568	£30,544.29	£6,110.86	£36,665.86
20 July 2016	4060136569	£23,926.07	£4,785.21	£28,711.28
20 July 2016	4060136570	£20,453.73	£4,090.75	£24,544.68

32. The table below sets out the supply chains, the dates on which CUC was paid (on the basis of its bank statements and bank payment advices), and the dates on which the cables were delivered to BEL (delivery dates as stated on PESL's invoices):

CUC invoice	CUC invoice paid	CUC balance invoice	CUC balance invoice paid	PESL invoice	Delivery
608652	3 June 2016	908671	5 July 2016	4060129087	13 & 27 June 2016
908653	6 June 2016	908672	5 July 2016	4060129088	22 June 2016
908673	11 July 2016			4060136569	20 July 2016
908674	11 July 2016			4060136570	20 July 2016
908669	6 July 2016	908685	n/a	4060136568	20 July 2016

33. On 17 April 2018, CUC issued invoice 908818 to BEL in respect of the VAT omitted from the eight CUC invoices listed above. This was for a VAT amount totalling £47,693.85. BEL's response to this invoice was an email as follows:

> As I stated to you before:

(1) BMCC Energy Limited t/a Enersol are no longer registered for UK [VAT].

(2) Please note that we have discharged the invoices you originally provided for the cable and are not in a position to reopen the issue.

CUC'S GROUNDS OF APPEAL

34. CUC's grounds as set out in their notice of appeal, in substance, accept that HMRC's decision was correct, and that CUC were wrong not to have charged UK VAT on their supplies to BEL. However, as BEL now refuse to pay the VAT due on the supplies, CUC have been left out of pocket. CUC therefore ask HMRC to refund the input VAT given the exceptional circumstances.

35. Any appeal on these grounds is bound to fail.

36. However, Mr Dolan in his lengthy written submissions sets out different grounds of appeal to those set out in the notice of appeal. As it would be open to CUC to apply to amend their grounds of appeal, I have considered whether any of Mr Dolan's new grounds have arguable prospects of success, such that I should not strike out this appeal.

Intra-community supply

37. It is not disputed that the supply chains are all as follows:

(1) Supply from Spanish associate company (Spain) to PCSL (UK)

(2) Supply from PCSL (UK) to CUC (Republic of Ireland)

(3) Supply from CUC (ROI) to BEL (UK)

38. The cables were delivered directly from the Spain to BEL in Northern Ireland.

39. As the supplies were made before 1 January 2020, the "old" rules relating to intra-community supplies apply. The transport of the cables must be ascribed to one (and only one) of the supplies in each of the chains – the "movable supply". The moveable supply is determined in each case by considering who in the supply chain arranges the transport of the goods, and at what point does risk in the goods (namely, the right to dispose of the goods as owner) pass.

40. Following the decisions of the CJEU in *EMAG Handel Eder* (Case C-245/04) and *Euro Tyre Holdings BV* (Case C-430/09), only the movable supply is treated as a zero-rated intra-Community supply of goods. All the other supplies within the chain are taxable at the relevant local rates (i.e. the rate that applies in the country of shipment for the supplies occurring before the movable supply, or the rate that applies in the country of destination for supplies occurring after the movable supply).

41. I would note that in both *Euro Tyre Holdings* and in *Kreuzmayr GmbH v Finanzamt Linz* (Case C-628/16), to which I was also referred, the transport of the goods was arranged by the intermediary purchaser (the equivalent of CUC in the present case), and risk in the goods being sold passed at the place where the goods were initially dispatched. The "moveable supply" in those cases was therefore the first supply in the chain.

42. In the case of the supply chains in this appeal, the PCSL invoices are marked DAP – and so it is clear that it is PCSL that is arranging the transport, and that risk in the cables passes at the location of final delivery in Northern Ireland – and not at the point of initial dispatch.

43. The effect is that CUC never assumes any risk in relation to the cables, and never acquires the right to dispose of the cables as owner.

44. BEL assumes risks relating to the cables only when they are delivered to its locations in Northern Ireland, where the transport is completed.

45. I therefore find that the moveable supplies (which are zero rated) are the supplies from the Spanish associate to PCSL in the UK. I find that the supplies from PCSL to CUC, and from CUC to BEL are UK standard rated supplies.

Supplied outside the UK

46. Mr Dolan submits that BEL acquired ownership of the cables prior to the cables arriving in the UK. In consequence, the place of supply of the cables by CUC to BEL was outside the UK – and CUC has no liability to account for UK output tax on its supply to BEL.

47. This submission is based on payment for the cables being made prior to their delivery, and title to the cables passing on payment. But following the decisions of the CJEU in *EMAG Handel Eder* and *Euro Tyre Holdings BV*, only one of the transactions in the supply chain can be zero-rated, and that is determined by reference to whom arranged transport, and where risk in the cables passes – not when payment is made. So even if ownership of the cables passed to BEL prior to their delivery in the UK, for the reasons given above, the only zero-rated supply is that from Spanish associate to PCSL – and the subsequent supplies from PCSL to CUC, and from CUC to BEL are standard rated supplies in the UK.

Undisclosed agency

48. Alternatively, Mr Dolan submits that CUC act as "representative" or an undisclosed agent for PCSL (with PCSL possibly acting in turn as undisclosed agent for its Spanish associate). In either scenario, he submits that CUC would have no liability to account for output tax in the UK.

49. This submission does not hold water. An agent acts in a fiduciary capacity, and there cannot be a "margin" between amount that the agent receives from the customer, and the amount for which the agent accounts to its principal. The fact that there is difference between the price paid for the cables by BEL to CUC, and the price that CUC pays PCSL for those same cables shows conclusively that there is no agency relationship here – quite apart from the absence of any evidence of any kind that might indicate that an agency exists.

Triangulation and other submissions

50. Mr Dolan made other submissions, which I found difficult to follow. But in essence, his argument is that the supplies are taxed in line with Articles 31 and 32 of the Principal VAT Directive as follows:

> (1) Supply from Spanish associate company (Spain) to PCSL (UK) – supply from Spain to UK liable to Spanish VAT
>
> (2) Supply from PCSL (UK) to CUC (Republic of Ireland): supply from UK to Ireland liable to UK VAT (with right to refund under Article 171)
>
> (3) Supply from CUC (ROI) to BEL (UK): UK acquisition chargeable to UK VAT in the hands of BEL under the reverse charge mechanism

51. But these submissions make no sense, given the jurisprudence of the CJEU, described above, given that transportation of the cables was arranged by PCSL, and delivery was to BEL's locations in the UK, and risk to the cables passed to BEL on delivery in the UK.

DISCUSSION

52. The background facts are not in dispute, and I do not consider that a fuller investigation into the facts at a substantive hearing would add to or alter the evidence available to a trial judge so as to affect the outcome of the case.

53. CUC's appeal on grounds set out in its notice of appeal is bound to fail as the grounds have no basis in VAT law.

54. However I have considered Mr Dolan's submissions on the basis that CUC could apply to amend their grounds of appeal to include the submissions made by Mr Dolan. But I find that even if CUC's grounds of appeal were amended, they would have no realistic prospects of success. There is no basis in any of Mr Dolan's submissions that would justify CUC's failure to charge UK VAT on its supply of cables to BEL.

55. I therefore strike out its appeal.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

56. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to "Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)" which accompanies and forms part of this decision notice.

NICHOLAS ALEKSANDER
TRIBUNAL JUDGE

RELEASE DATE: 14 MAY 2021

Cases referred to in skeletons but not in the decision:

Firma Hans Bühler KG (Case C-580/16)
Léa Jorion, née Jeunehomme & ors (Case C 123 and 330/87)
Minister for Justice and Equality (Case C-378/17)
HMRC v Weald Leasing [2008] EWHC 30 (Ch)
Hok v HMRC [2012] UKUT 363
ED&F Man v Patel [2003] EWCA Civ 472
Earl Redway v HMRC [2015] UKFTT 418 (TC)
Ashington & Ellington Social Club and ors v HMRC [2017] UKFTT 612 (TC)
HMRC v SDI (Brook EU) and ors [2017] UKUT 0327 (TCC)