(Ensure this number matches your candidate number on your desk label and on your candidate attendance letter)

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☐ Tick box if you have answered in accordance with Scots Law

☐ Tick box if you have answered in accordance with Northern Ireland Law

Please tick which Advisory Paper you have attempted (if not already ticked below)

☐	Taxation of Owner-Managed Businesses	☐	Taxation of Individuals
✓	VAT on UK Domestic Transactions, IPT & SDLT	☐	VAT on Cross-Border Transactions & Customs Duties
☐	Inheritance Tax, Trusts & Estates	☐	Advanced Corporation Tax
☐	Human Capital Taxes		

☐ Please tick here if you have used an extra answer booklet (ensure you attach your second answer booklet to the first using a treasury tag which will be provided).

Advisory

You must ensure that the Advisory Papers chosen are not the same as the corresponding Awareness Modules you have sat or will be sitting.

- For those candidates on the Indirect Tax Route you must sit the VAT on UK Domestic Transactions, IPT & SDLT Advisory Paper.
- For those candidates on the Indirect Tax Route you must sit the VAT on Cross-Border Transactions & Customs Duties Advisory Paper.

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QUESTION NUMBER	3

Briefing Note

To: David Purlin

Subject: Monty Price ~ VAT + IPT issues re new proposal.

VAT

Based on the facts provided, the purpose of the new company arrangement (using Primoglass Ltd) is to reduce Monty's overall VAT liability.

Monty should be aware that HMRC may challenge the proposed structure on two counts:

1. Artificial separation
2. That Monty is acting as principal, not as a project manager in an agency arrangement.

Both options are outlined below.

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artificial separation

HMRC have special powers to issue a business split direction if they have reason to believe the structures is contrived and the (Sch1(1A))

Normally this only applies to unincorporated businesses, ie sole traders and partnerships.

Whilst the plans have not yet been executed, the risk that HMRC could issue a direction would mean that you should ensure a new company is incorporated

This would be my advice. I am confident that HMRC would apply a direction and the sole trader business and new plans are so closely linked.

The direction would mean the two businesses are registered as one under one VAT number.

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QUESTION NUMBER 5

~~Principal v Agency Arrangement~~

Monty should be aware that this type of structure has been examined by the Tribunal. In the A1 Lofts and A1 Loft conversions case, the same project manager type arrangement was set up, ~~with a view to reducing the risk of the~~

~~The agreement~~

A project manager (PM) engaged with the customer and sourced/selected the necessary contractors to physically carry out the work.

However, the arrangement failed on a contractual point. There were two predominant contracts, one between the PM and the customer (as there appears to be in Monty's case) and one between the PM and the various contractors (against similar here). There was however no true agreement between the customers and the subcontractors.

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QUESTION NUMBER	3

Disclosed Agent

To be acting as a disclosed agent, the following conditions need to be satisfied

1. The customer is aware that in this case Primoglass is acting as an agent
2. The supply remains between the contractors and the customer
3. The customer is responsible for making the payment to the contractors, not Primoglass.

In my new, the arrangement falls down on points 2 and 3.

where
There is no contractual between the contractors and the customer, Primoglass risks being treated as principal, ie the supply and installation is supplied by him.

VAT for registration purposes, Mr Primoglass would be treated as having received the full £12,000. Based on a

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projection of 20 orders per annum (p.a), this equates to as follows:

		£
£12,000	20	240,000

The VAT registration threshold is currently £85,000, if HMRC challenged the arrangement, and ~~revoked~~ the company would be liable to register for VAT perhaps mid way through the years.

Furthermore, HMRC could challenge the tax point.

The ~~sale~~ of the supply and installation of the conservatories was treated as a supply of goods then the deposit of 50% will trigger a tax point. In other words taxable income.

The supply and installation of a central heating system was considered a single standard rated supply in ~~AN~~ checker. This is likely to be the case here.

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QUESTION NUMBER	3

IPT

Extended warranties are treated as an insurance contract for IPT purposes.

However, following the GPI case, if a domestic guarantee backed insurance policy is offered, it is possible that the package offered would not be subject to IPT (more akin to a warranty guarantee).

Consumers would indeed pay IPT on the back policy

TNT

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QUESTION NUMBER 3

Recommendation.

It is important that the contractual agreements are structure correctly.

I would recommend an additional contract is drafted and in place between the customer and the contractor, which makes it clear that Primoglass is merely acting as agent, thus the commission element is only subject to VAT.

For the structure to succeed, payment should also be made direct to the contractors, or Primoglass handles the money and retains the commission element when passed on to the various sub contractors.

The Primoglass's taxable income for reg VAT purposes would be:

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QUESTION NUMBER 3

£12,000 cost
(£5,000) monthly charge
(£1,600)
(£800)
£600

Based on 20 orders, £92,000.

There is potentially a breach, but the amount of output tax Primo Glass will be liable to is less.

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QUESTION NUMBER	5

Mr A.N. Empire View Ltd — Chartered Tax Advisors
Address. — Firm's Address

7 November 2017

Dear Tom.

VAT treatment of proposed new business activities

~~Thank~~ Based on the information provided, I have set out my analysis and conclusions on the VAT treatment of the proposed new business activities below.

Please note, I have dealt with '2' first, as will be explained, below.

Sale of new residential caravans

The VAT treatment will depend on the type of caravan being supplied.

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There is a zero-rating relief available for caravans which exceed the size limits permitted to be towed via car (ie static caravans). This would include following caravans with the features:

1. Maximum gross weight of 3,500 KM
2. Manufactured to BS 3632:2005 (or a BS 3632:2015) approved by the British standards institution.

As the above applies to new caravans only, ie not second hand whilst you are purchasing these from a manufacturer, the caravan will still be considered 'new' ~~as the VAT has~~ (This would only apply if someone has borne the VAT cost previously somewhere in the supply chain.

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The reduced rate ~~applied to caravans capable of being towed~~ (presently 5% rate)

~~The type of~~ caravan referred under this include applies if the relevant BS standards have not been met, ~~by~~ and again, these exceed the maximum gross weight of 3,500 kg (MUS cannot be towed.

~~depending on the unit liability~~

The reduced rate tends to apply to old caravans. Given these are being purchased new, the zero rate should apply to the caravan.

Please note the removable items are not eligible for relief. Following the Talacre Beach decision, supplies of removables should be treated as a standard rate.

The sale ~~is~~ was a mixed supply, therefore, the sale proceeds should be apportioned on a fair and reasonable basis, VAT at the

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standard rate should be charged on the remov above

Offering transport for additional charge

Assuming the mini-bus is owned/leased by Empire View Ltd (EV), then the cost incurred in the transport could be regarded as a disbursement. The pricing the increased camping charge.

Transport services in vehicles designed to carry 10 or more passengers (ie the minivan) can be treated as a zero rated supply.

The camping charge, however, is mandatorily standard rated, as facilities for camping.

The question is whether EV is supply one a single, composite or package of camping facilities to which transport is ancillary, or are a mixed/multiple supply and the price apportioned (as above)

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In my view, the latter applies.

~~In~~ In a previous case (David Baxendale), the fact the components could be supplied separately was irrelevant on whether on consideration the package achieved a different economic result.

~~In my~~ The above would indicate a single supply, which would be standard rated. However, as I believe v the case here, the two are distinct and clearly could be purchased separately.

There is no such ~~ev~~ should apportion the charge so that the standard rate applies to the camping facilities and the zero rate applies to the additional amount charged in respect of the travel.

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QUESTION NUMBER 5

Purchasing Kanzi Travel Ltd.

Similarly to the analysis above, to determine the VAT liability of the package, we must consider whether there a predominant element, to which all others are ancillary.

The Howden House Hotel case provide a definition of ancillary as being 'not necessarily an aim in itself, but a better means of enjoying the principal/predominant supply.

The above would indicate a single supply subject to a single rate of VAT based on the liability of the predominant element.

In my view, the BBQ barbeque and entertainment are ancillary to the cruises. This being the case, the liability would follow the river cruise.

As mentioned earlier, there is a zero-rating relief on transportations, but given the pleasure

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element, the conditions are not likely to be met.

In my new standard rated VAT should be charged.

coach trip

This could potentially fall within the 'Tour Operators Margin scheme' (TOMS) The transport is bought-in and resold as part of the trip package.

Essentially TOMS is a mandatory accounting treatment in which output VAT at the standard rated is calculated on the VAT profit margin.

However whilst this reduces the overall amount of output tax, the fact that admissions are free and refreshments are on a self pay basis, ie not paid for by EV, then the only real supply is the transport, which is zero rated anyway.

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QUESTION NUMBER	5

Should the elements of the package change, please let me know and I can advise further.

I trust this is helpful.

Yours sincerely

An Adviser

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QUESTION NUMBER 2

Notes for meeting with Gala Conservation

There is a zero-rating relief for the services provided in the course of construction of a building used for a 'RCP' (relevant charitable purpose) – see Item 2, Sch 8, Group 5.

RCP (as defined in Note 6) is used by a charity solely for its non-business activity, or as a village hall / similarly providing social or recreational facilities for the local community.

Building materials can also be zero rated if routed only through the main contractor.

'Solely' means at least 95% of the building once constructed will be used for the above purposes.

As a charity, Gala Conservation (GC) would need to certify that the building is to be used for a qualifying purpose and

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QUESTION NUMBER

provide this to the contractor before work commences.

It is possible to certify discrete areas of the building, which ~~are~~ may do not qualify ~~if~~ provided these also meet the 95% test.

Effectively 5% non-business use can be ignored

The extent to which relief is available will depend on GC's current activities and intended use.

Income

GC current has two main sources of income

- ~~Fee~~ Fee courses and seminars for a fee
- Grant income and donations.

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courses / seminars

The fee charged indicates that the course provision is a business activity.

There is an exemption available in the definition of a supply for VAT purposes (s5(2)) is that there is a supply of services for a consideration.

s94 goes on to state that 'business' includes any trade, profession or vocation.

Given the analysis above, it will be a business activity.

There is an exemption available for the provision of vocational training provided by a eligible body. (non-profit making organisation precluded from distributing profits).

Given the charity's objects and assumingly

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QUESTION NUMBER	2

Memorandum of understanding reflect this, a is possible exemption under item 1, group 6, sch 9 is available

Grant income including donations

True grant income is freely given for This means nothing in return.
~~As there would not be a supply provi~~
If any benefits are given in return then the grant could be treated as consideration for a supply.

Given there is no indication in this case, the grant and donations from public bodies, ~~and~~ local authorities, other charities and organisations will be outside the scope of VAT even if for the wider public benefit.
Totnes is a good example of this.

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fundraising events

If a fundraising event is organised by the charity and advertised as such, then the goods and services sold in connection with the event will be exempt from VAT (Sch 9, Group 12, item 1),

~~The exemption does not apply~~ Whilst exempt, this would be classed as a business activity.

~~Construction~~ Hire charges

The hire charges, whilst not purely intended to make a profit will likely be classed as a business activity, and exempt from VAT under Sch 9, Group 1, Item 1 as a 'licence to occupy'.

Following the Van Tiem case, it is not the number, scale of transactions which is important, it is whether an activity is

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being carried on with an element of continuity.

Art 9(2) of the PVD states that exploitation of immovable property with the purpose of obtaining income of a continuing basis shall in particular be regarded as an economic activity.

Thus, Unless the building is opted to tax (Sch 10 para 2) the fee is exempt.

Impact of Longridge on the Thames

Longridge was a case heard recently on a similar point. The issue was that whilst they relied on volunteered staff to run the courses it proved, ~~to~~ made a small charge to cover the shortfall

The income was regarded as receipt of a business activity.

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Longridge also highlighted the previous business rates in the previous Lordship (and Morrison's Academy), then applied in Yarburgh and St Louis are specific to the facts.

Impact on construction

Based on the above, it appears that the building will be used other than to support non-business activities.

If the charity can certify discrete areas, recreate areas solely used ?

It is unlikely that the charity will be able to certify much of the building, unless it can qualify as a 'village hall or similar' - see new Dec decision regarding sports pavilion (not RC)

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QUESTION NUMBER 2

Registration

The charity has business activities, however none of these appear to include taxable supplies.

It will only be eligible to register if it does. Thus any standard rated VAT will be a cost

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QUESTION NUMBER	4.

Mr B Mathews. firm's Address
Address.

7 November 20--.

Dear Bill

VAT issues arising from proposals

After reviewing the information provided, please find my advice as follows.

current arrangements

There are 3 main activities currently,
~~two of which are from regs~~
1. fish shop (VAT registered) - sole trader
2. Partnership (VAT registered)
3. Andy's various activities (not registered)

Based on the activities at present, there is a risk that by form

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fish and restaurant.

Firstly, there is a question of whether

Artificial separation

As the activities currently are, there is a risk that B's use of trading through the shop and Andy's various activities constitute artificial separation.

For This is a legal term, which basis refers to two activities which are closely related by economic, organisational and social links.

As a reminder, per Dr Bone below Given Andy is not currently registered, HMRC have powers none the less to serve business starting notice and we direct you both to register as a partnership. The income from the two businesses, no doubt, when

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taken together will exceed the VAT registration threshold.

As such the fact you plan to bring Andy into the shop activity would have the same effect as above.

The fact that Andy has been supplying the shop almost exclusively with fish (albeit which is eviscerated) is indicates, together with the upper floor accommodation that these links are present.

Forming a partnership here would mean that Andy's activities are subject to VAT, where applicable.

You should also be aware that the proposal of continuing using the boat occasionally for excursion activities will have adverse consequences

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QUESTION NUMBER 4

~~Excursions~~

Under the above principals it is unlikely that this activity can be kept out of the scope of VAT, given it is an asset belonging to the partnership & once recovered and so any ~~private~~ use would be excursions run by Andy in his position as partner would be deemed to be made by the partnership. VAT at the standard rate (presently 20%) would need to be charged on these excursions.

~~The cheerful sole business~~

~~Adding~~ And including Andy as a partner here further suggests that the shop and restaurant businesses are ~~not~~ interdependent. Whilst there appears to be no VAT loss at present (given both are VAT reg there)

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QUESTION NUMBER 4

you may want to consider the benefits of incorporating the two acquired as one. (based on JO Chamberlain case regarding launderettes)

~~B~~ ~~for~~ ~~By adding~~ By forming a partnership, the current VAT registration number would need to be transfered and used for the new partnership.

~~The issue enough is that~~ This should not create an issue as I understand Andy have no other assets ~~other~~ than the boat. As this is an existing registration, a pre-registration input VAT claim claim cannot be made.

You may want to consider a new registration if there is any significant VAT at stake. The repairs would be recoverable once the partnership owns the boat.

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QUESTION NUMBER	4

I trust that is helpful.

Yours sincerely

An Advisor

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From: Andy.Aanvor@bridgetax.co.uk
To: j.fenwick@alde.co.uk
Subject: RE: Property Transfer
Date: 7 November 2011.

Dear JULIUS,

Thanks for your email. Please find my advice on the SDLT treatment below.

Transfer building clone to Pant

Unfortunately, as Clone only holds 60% of the shares in Pant the transfer will not benefit from group relief.

As such any SDLT payable by Pant, as purchaser will be liable to SDLT. SDLT is calculated on the chargeable consideration given either directly or indirectly by the purchaser in money or money's worth.

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Please note SDLT is also calculated on the VAT inclusive value.

consideration

If the building is sold with the benefit of the existing lease then it should qualify as a transfer of a going concern (TOGC), subject to all the other conditions being met

We have two values for the building, £4.9m (market value) and also assumption of debt (£5m).

Assuming that the transfer qualifies as a TOGC (no supply and so we the scope of VAT) or the building has not been opted, and thus the transfer is exempt from VAT, SDLT will be calculated on what is deemed to the consideration of £5m

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6

QUESTION NUMBER 6

There is allowance regarding transfers between connected persons and the market value rules apply, ie consideration is no less than the tax market value.

Given we have a form of non-money consideration (FSM), this will be subject to SDLT at the commercial rates, as follows.

		SDLT (£)
£150,000	0%	—
£100,000	2%	2,000
£4.75m	5%	237,500
		239,500

As this is a mixed use building, the non-residential rates (which are lower) can be claimed.

An land transaction return (SDLT1) would need to be completed by Paul within 30 days of completion and submitted together with

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payment. This can be done online.

Transfer of warehouse from Vet to Pant

The same issue here arises in that Vet and Pant are not considered to be main SDLT group & benefit from the relief. (A 75% direct shareholding is required).

As above the market value will be deemed to be the chargeable consideration paid (s53).

The warehouse is a commercial building and therefore subject to SDLT at the usual non-residential rates - see below.

		SDLT (£)
£150,000	0%	–
£100,000	2%	2,000
£2.75m	5%	137,500
		139,500

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QUESTION NUMBER	6

There is a mechanism to defer payment of SDLT when part of consideration is contingent or uncertain, and the balance is not due for at least 6 months following completion.

This is where it is ~~treat~~ this does not appear to be the case as the market value is ascertainable.

As such SDLT on the full amount will be payable when the land transaction return is due - 30 days following completion. (SDLT1 form). This must be completed by Pant.

~~The future changes~~

The sale of shares in Pant by Colne to Blackwater should not affect the SDLT position outlined above.

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QUESTION NUMBER	6

This is because group relief cannot be claimed owing to the shareholding being less than 75%.

If the properties are transfered back to Blackwater before any sale takes place then an SDLT charge could arise for Blackwater given relief cannot be claimed.

If the shareholding can be increased and additional shares purchased to meet the 75% test, group relief could be claimed and base values invoked, a significant saving.

I hope this helps

Regards

Andy

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QUESTION NUMBER	1

Zari construcaon ltd — furn's Name
Address — furn's Adress.

7 Novem ber 2017

Dear Edward

VAT treatment of new contracts.

After renewing the two contracts, I have outlined the VAT treatment of each, in numi below.

Aba Touring Association

The reduced rate of VAT is available for the instalation of energy saving materials. (currently 5% rate)

Mainly this applies to the instalation services Zari construction ltd (ZC) will provide and any materials supplied therewith

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QUESTION NUMBER 1

The relief does not cover consultancy type services, which are basic standard rated supplies of services.

This will include the efficiency review, which whilst a benefit to the tenants, is ultimately providing been provided to the RP a housing association (the HA).

Because the HA has commissioned the services, we must consider whether the conditions for relief are met.

The relief covers only qualifying installations in residential accommodation, which would be carried out in the case.

Please note, there were proposals to restrict the scope of the reduced rating relief announced following

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QUESTION NUMBER 1

infraction proceedings from the ~~the~~ commission.

No changes have yet been made but this could ~~be~~ if draft legislation is published affect the rate of VAT.

On that basis you should ensure the contract is worded so any amounts are VAT-exclusive, meaning ZC can charge VAT at the appropriate rate.

~~Types of work~~

Only some of the work will qualify, meaning the ~~of~~ cavity and loft insulation. Double glazing and electric storage heaters will both be subject to standard rated VAT.

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QUESTION NUMBER	1

Where a fixed fee is charged, it may be likely that you can apportion some of the costs so as benefit from the relief.

That being said, following the Colaingrove case, because the relief is an exception to the rule that VAT at 20% is charged on all supplies, you must ensure that this does not equate to a cover out exercise.

I suspect not, but it would worth reviewing the agreements and ensuring the amounts are split out on the invoice.

Any other advice

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QUESTION NUMBER 1

The payment

The grant paid directly from the local authority (LA) could represent consideration for ZC's supplies (albeit subsidy consideration).

VAT may therefore have to be accounted for out of grant monies unless the agreement states VAT shall not be charged (see Keeping Newcastle Warm).

VAT invoice would need to be issued to the LA, which may be able to recover the VAT under s33 and so does not create an issue.

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☐ Tick box if you have answered in accordance with Scots Law

☐ Tick box if you have answered in accordance with Northern Ireland Law

Please tick which Advisory Paper you have attempted (if not already ticked below)

☐	Taxation of Owner-Managed Businesses	☐	Taxation of Individuals
☑	VAT on UK Domestic Transactions, IPT & SDLT	☐	VAT on Cross-Border Transactions & Customs Duties
☐	Inheritance Tax, Trusts & Estates	☐	Advanced Corporation Tax
☐	Human Capital Taxes		

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QUESTION NUMBER	1

Russel Construction Ltd (RC)

If the home meets the conditions to be a dwelling ie.

- separate use/disposal
- No internal access
- statutory planning permission
-

then the zero-rate of VAT can apply to RC's services under the course of construction of new dwellings under Sch 8 item 8, Sch 8, Group 5 1.

Subcontractors benefit from the zero-rating provision if satisfied that the building in question is designed as a dwelling.

The invoice to RC can be zero rated.

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QUESTION NUMBER | 1

Any works following completion will be standard rated.

Those The supplies of services, ie removal, free of charge, will be outside the scope of VAT (SR).

If works were taken up then the ~~reduced~~ work may qualify for the reduced rating if acting under 2C's own capacity, but may be zero rated or standard rated. This all depends on the nature of the supply.

I trust the above is helpful.

Yours sincerely

An Adviser.

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