HMRC - VATSC36600 - Introduction

This section should be read in conjunction with the rest of VATSC36400.

The Tribunal decision in Cooper Chasney Ltd v CCE (LON/89/1409Z) generated debate within the VAT Sub-Committee of the Law Society’s Revenue Law Committee on the basis that it might throw doubt on the guidance contained in Customs and Excise’s Press Notice of 19 November 1987 (82/87).

An approach was made to Customs and Excise, who replied that they did not consider the decision to be in conflict with the Press Notice. The Law Society, however, felt that there were several aspects of the settlement of disputes where VAT treatment is not straightforward and that further clarification was necessary. It was important that solicitors should be applying the correct principles and assurance from Customs and Excise with a view to giving agreed guidance to the profession would be welcome.

Next page