HMRC - VATSC82020 - Introduction

As we are reliant on case law to give guidance, the following pages give a summary of precedent cases where the major issue was around single and multiple supplies.

This is not a comprehensive list of all cases where single and multiple supplies were an issue and some judgments and decisions made prior to CPP may no longer be relevant. However, the list gives a summary of the more important cases to illustrate how policy has developed. Specific indicators arising from multiple supply decisions informing HMRC’s policy are explored in VATSC81000.

Previous page

Next page