HMRC - VATSC90200 - Direction Of Supplies: Introduction

It is important to determine who is the true recipient of a supply since it generally determines who can recover input tax. In the majority of cases this is clear, but there are a number of areas that can cause confusion.

The most important case that gave guidelines in how to decide the direction of supply was Redrow Group plc (House of Lords 1999) (VATSC90400). Other relevant cases are discussed in the remainder of VATSC90000.

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