

VAT Agenda

Tribunal – exempt tuition for sole practitioners and partnerships

On 11 October 2013 The Court of Appeal refused to allow a golf tutoring Appeal to go ahead on the basis that it would have no chance of success.

This case is very relevant to partnerships that currently provide exempt tuition. In fact it could mean that they will have to register for VAT purposes as soon as possible. It is our view that the trader should at the very least write to HMRC to enquire regarding the situation.

The case of *Marcus Webb Golf Professional [2013] EWCA Civ 1225* found contrary to HMRC publications that as a partnership he should be VAT registered and his supplies by subject to VAT even though this was apparently contrary to the EU principle of fiscal neutrality, it was in accordance with the Principal VAT Directive.

Elysian Associates
November 2013
00065