



Vacation Rentals (UK) v HMRC [2018] UKUT 383 (TCC) - “legitimate expectation”

Country - United Kingdom

Submission Date - 09/01/2019

The Upper Tribunal reviewed the case of VAT exempt payment charges for card handling services carried out by an intermediary. The Upper Tribunal explained that the Business Brief, issued by the HMRC, was clear and unambiguous and gave rise to a legitimate expectation of VAT exemption of those charges and for this reason it would be an abuse of power for HMRC to assess VAT on the relevant supplies.

We remain at your disposal if you wish further information or analysis.