**<Typesetter: this material is to be reproduced in the online version, but not for the hard copy text>**

**Appendix: decisions of the CJEU and UK courts**

1. Reversal cases (30)
2. Interpretation approach (26)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Case** | **Parties** | **Year of referral** | **Subject matter** | **UK decision reversed by the CJEU** | **Provision or facts** | **UK approach** | **CJEU approach** |
| C-126/88 | The Boots Company plc v The Commissioners of Customs and Excise | 1987 | Taxable amount | VAT Tribunal  | Facts | Literal  | Purposive |
| C-288/94 | Argos Distributors Limited v Commissioners of Customs and Excise  | 1994 | Taxable amount | VAT Tribunal  | Facts | Literal  | Purposive |
| C-308/96 | Commissioners of Customs and Excise v T. P. Madgett and R. M. Baldwin | 1995 | Special schemes  | VAT Tribunal | Provision | Literal  | Purposive |
| C-260/95 | Commissioners of Customs and Excise v DFDS A/S | 1995 | Special schemes | VAT Tribunal | Provision  | Literal | Purposive |
| C-349/96 | Card Protection Plan Ltd v Commissioners of Customs and Excise  | 1996 | Exemptions | Court of Appeal | Provision | Literal  | Purposive |
| C-98/98 | Commissioners of Customs & Excise v Midland Bank plc | 1997 | Input tax deduction | VAT Tribunal | Facts | Purposive | Literal |
| C-409/98 | Commissioners of Customs & Excise v Mirror Group plc | 1998 | Exemptions  | VAT Tribunal | Provision | Purposive | Literal |
| C-108/99 | Commissioners of Customs & Excise v Cantor Fitzgerald International  | 1998 | Exemptions | VAT Tribunal | Provision | Purposive | Literal |
| C-34/99 | Commissioners of Customs and Excise v Primback Ltd | 1999 | Taxable amount | Court of Appeal  | Facts | Purposive  | Literal  |
| C-235/00 | Commissioners of Customs & Excise v CSC Financial Services Ltd | 2000 | Exemptions  | VAT Tribunal  | Provision | Purposive | Literal |
| C-307/01 | Peter d’Ambrumenil, Dispute Resolution Services Ltd v Commissioners of Customs and Excise  | 2001 | Exemptions | VAT Tribunal  | Provision | Literal  | Purposive  |
| C-275/01 | Sinclair Collis Ltd v Commissioners of Customs and Excise  | 2001 | Exemptions | Court of Appeal  | Facts | Purposive | Literal |
| C-149/01 | Commissioners of Customs & Excise v First Choice Holidays plc | 2001 | Special regimes | High Court  | Provision  | Literal | Purposive  |
| C-354/03 | Optigen Ltd v Commissioners of Customs & Excise  | 2003 | Supply for consideration | VAT Tribunal  | Facts | Literal | Purposive |
| C-355/03 | Fulcrum Electronics Ltd v Commissioners of Customs & Excise | 2003 | Supply for consideration | VAT Tribunal | Facts | Literal  | Purposive |
| C-484/03 | Bond House Systems Ltd v Commissioners of Customs & Excise | 2003 | Supply for consideration | VAT Tribunal | Facts | Literal | Purposive |
| C-288/07 | The Commissioners of Her Majesty’s Revenue & Customs v Isle of Wight Council and Others | 2007 | Other | VAT Tribunal | Provision | Literal | Purposive |
| C-53/09 | Commissioners for Her Majesty’s Revenue and Customs v Loyalty Management UK Ltd | 2008 | Input tax deduction | Court of Appeal  | Facts | Purposive  | Literal |
| C-55/09 | Commissioners for Her Majesty’s Revenue and Customs v Baxi Group Ltd | 2008 | Input tax deduction  | Court of Appeal | Facts | Purposive | Literal |
| C-270/09 | MacDonald Resorts Ltd v Commissioners for Her Majesty’s Revenue and Customs | 2009 | Exemptions  | VAT Tribunal | Facts | Literal | Purposive |
| C-225/11 | The Commissioners for Her Majesty’s Revenue and Customs v Able UK Ltd | 2011 | Exemptions | FTT | Provision | Literal  | Purposive |
| C-592/15 | Commissioners for Her Majesty’s Revenue and Customs v British Film Institute | 2015 | Exemptions | UT | Provision | Purposive | Literal  |
| C-130/15 | Commissioners for Her Majesty’s Revenue and Customs v National Exhibition Centre Limited  | 2015 | Exemptions | FTT | Facts | Literal  | Purposive |
| C-262/16 | Shields & Sons Partnership v Commissioners for Her Majesty’s Revenue and Customs | 2016 | Special schemes | FTT | Provision | Purposive  | Literal  |
| C-316/18 | Commissioners for Her Majesty’s Revenue and Customs v The Chancellor, Masters and Scholars of the University of Cambridge | 2018 | Input tax deduction | UT | Facts | Purposive | Literal |
| C-459/19 | The Commissioners for Her Majesty’s Revenue & Customs v Wellcome Trust Ltd | 2019 | Place of supply  | FTT | Provision | Literal  | Purposive |

1. Other (4)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Case** | **Parties** | **Year of referral** | **Subject matter** | **UK decision reversed by the CJEU** |
| C-62/00 | Marks & Spencer plc v Commissioners of Customs & Excise | 1999 | Other | High Court |
| C-384/04 | Commissioners of Customs & Excise, Attorney General v Federation of Technological Industries and Others | 2004 | Other | High Court  |
| C-175/09 | Commissioners for Her Majesty’s Revenue and Customs v AXA UK PLC | 2009 | Exemptions | High Court |
| C-5/17 | Commissioners for Her Majesty’s Revenue and Customs v DPAS Limited | 2016 | Exemptions | FTT |

1. Affirmation cases (32)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Case** | **Parties** | **Year of referral** | **Subject matter** | **UK decision affirmed by the CJEU** |
| C-102/86 | Apple and Pear Development Council v Commissioners of Customs and Excise | 1986 | Supply for consideration | Court of Appeal |
| C-33/93\* | Empire Stores Ltd v Commissioners of Customs and Excise | 1993 | Taxable amount | VAT Tribunal |
| C-4/94 | BLP Group plc v Commissioners of Customs and Excise | 1993 | Input tax deduction | VAT Tribunal |
| C-172/96 | The Commissioners of Customs and Excise v First National Bank of Chicago | 1996 | Supply for consideration | VAT Tribunal |
| C-3/97 | John Charles Goodwin, Edward Thomas Unstead | 1996 | Supply for consideration | Inner London Crown Court |
| C-305/97 | Royscot Leasing Ltd and Royscot Industrial Leasing Ltd, Allied Domecq plc, TC Harrison Group Ltd v Commissioners of Customs & Excise | 1997 | Input tax deduction | VAT Tribunal |
| C-216/97\* | Jennifer Gregg and Mervyn Gregg v Commissioners of Customs & Excise  | 1997 | Exemptions | VAT Tribunal |
| C-408/98 | Abbey National plc v Commissioners of Customs & Excise  | 1998 | Input tax deduction | VAT Tribunal |
| C-498/99 | Town & County Factors Ltd v Commissioners of Customs and Excise  | 1999 | Taxable amount | VAT Tribunal |
| C-86/99\* | Freemans plc v Commissioners of Customs and Excise | 1999 | Taxable amount  | VAT Tribunal |
| C-267/00 | Commissioners of Customs and Excise v Zoological Society of London | 2000 | Exemptions | VAT Tribunal |
| C-353/00\* | Keeping Newcastle Warm Limited v Commissioners of Customs & Excise | 2000 | Supply for consideration | VAT Tribunal |
| C-419/02 | BUPA Hospitals Ltd, Goldsborough Developments Ltd v Commissioners of Customs & Excise | 2002 | Other | VAT Tribunal |
| C-63/04 | Centralan Property Ltd v Commissioners of Customs & Excise | 2003 | Exemptions | VAT Tribunal |
| C-452/03 | RAL (Channel Islands) Ltd and Others v Commissioners of Customs & Excise | 2003 | Place of supply  | VAT Tribunal  |
| C-89/05 | United Utilities plc v Commissioners of Customs & Excise | 2004 | Exemptions | VAT Tribunal |
| C-251/05 | Talacre Beach Caravan Sales Ltd v Commissioners of Customs & Excise | 2004 | Mixed/ composite supplies  | High Court |
| C-488/07 | Royal Bank of Scotland Group plc v Commissioners for Her Majesty’s Revenue & Customs | 2007 | Input tax deduction | Court of Appeal |
| C-253/07 | Canterbury Hockey Club, Canterbury Ladies Hockey Club v Commissioners for Her Majesty’s Revenue & Customs | 2007 | Exemptions | VAT Tribunal |
| C-276/09 | Everything Everywhere Ltd v Commissioners for Her Majesty’s Revenue and Customs | 2009 | Mixed/ composite supplies | VAT Tribunal |
| C-277/09 | Commissioners for Her Majesty’s Revenue and Customs v RBS Deutschland Holdings GmbH | 2009 | Input tax deduction | VAT Tribunal |
| C-259/10 | Commissioners for Her Majesty’s Revenue and Customs v The Rank Group plc | 2010 | Exemptions | High Court |
| C-260/10 | Commissioners for Her Majesty’s Revenue and Customs v The Rank Group plc | 2010 | Exemptions | FTT |
| C-117/11 | Purple Parking Ltd, Airparks Services Ltd v Commissioners for Her Majesty’s Revenue and Customs | 2011 | Mixed/ composite supplies  | FTT |
| C-495/12 | Commissioners for Her Majesty’s Revenue and Customs v Bridport and West Dorset Golf Club Limited  | 2012 | Exemptions | VAT Tribunal |
| C-589/12 | Commissioners for Her Majesty’s Revenue and Customs v GMAC UK plc | 2012 | Other  | FTT |
| C-699/15 | Commissioners for Her Majesty’s Revenue and Customs v Brockenhurst College | 2015 | Exemptions  | FTT |
| C-90/16 | The English Bridge Union Limited v Commissioners for Her Majesty’s Revenue and Customs  | 2015 | Exemptions | FTT |
| C-153/17 | Commissioners for Her Majesty’s Revenue and Customs v Volkswagen Financial Services (UK) Ltd | 2017 | Input tax deduction | UT |
| C-231/19 | BlackRock Investment Management (UK) Ltd v Commissioners for Her Majesty’s Revenue & Customs | 2019 | Exemptions  | Court of Appeal |
| C-235/19 | United Biscuits (Pension Trusts) Limited, United Biscuits Pension Investments Limited v Commissioners for Her Majesty’s Revenue and Customs | 2019 | Exemptions  | FTT |
| C-156/20 | Zipvit Ltd v Commissioners for Her Majesty’s Revenue and Customs | 2020 | Input tax deduction  | High Court  |

1. Other (47)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Case** | **Parties** | **Year of referral** | **Subject matter** | **Referring court** |
| C-5/84 | Direct Cosmetics Ltd v The Commissioners of Customs and Excise | 1983 | Taxable amount | VAT Tribunal |
| C-138/86 | Direct Cosmetics Limited v Commissioners of Customs and Excise | 1986 | Taxable amount  | VAT Tribunal |
| C-10/87 | The Queen v Commissioners of Customs and Excise, *ex parte* Tattersalls Ltd | 1986 | Place of supply  | High Court  |
| C-139/86 | Laughtons Photographs Limited v Commissioners of Customs and Excise  | 1986 | Taxable amount | VAT Tribunal |
| C-230/87 | Naturally Yours Cosmetics Ltd v Commissioners of Customs and Excise  | 1987 | Taxable amount | VAT Tribunal |
| C-63/92 | Lubbock Fine & Co v Commissioners of Customs and Excise | 1992 | Exemptions | VAT Tribunal  |
| C-155/94 | Wellcome Trust Ltd v Commissioners of Customs & Excise | 1994 | Economic activity | VAT Tribunal |
| C-317/94 | Elida Gibbs Ltd v Commissioners of Customs and Excise  | 1994 | Taxable amount  | VAT Tribunal |
| C-330/95 | Goldsmiths (Jewellers) Ltd v Commissioners of Customs and Excise  | 1994 | Taxable amount | VAT Tribunal |
| C-94/97 | T. P. Madgett and R. M. Baldwin v Commissioners of Customs and Excise  | 1997 | Special schemes | VAT Tribunal |
| C-149/97 | Institute of the Motor Industry v Commissioners of Customs and Excise | 1997 | Exemptions | VAT Tribunal |
| C-136/97 | Norbury Developments Ltd v Commissioners of Customs and Excise | 1997 | Exemptions | VAT Tribunal |
| C-48/97 | Kuwait Petroleum (GB) Ltd v Commissioners of Customs & Excise | 1997 | Taxable amount | VAT Tribunal |
| C-398/99 | Yorkshire Co-operatives Ltd v Commissioners of Customs & Excise  | 1999 | Taxable amount | VAT Tribunal |
| C-308/01 | GIL Insurance Ltd and Others v Commissioners of Customs & Excise | 2001 | Other | VAT Tribunal |
| C-392/11 | Field Fisher Waterhouse LLP v Commissioners for Her Majesty’s Revenue and Customs | 2011 | Mixed/ composite supplies  | FTT |
| C-255/02 | Halifax plc, Leeds Permanent Development Services Ltd, County Wide Property Investments Ltd, v Commissioners of Customs & Excise | 2002 | Abuse of rights | VAT Tribunal |
| C-223/03 | University of Huddersfield Higher Education Corporation v Commissioners of Customs & Excise | 2003 | Abuse of rights  | VAT Tribunal |
| C-498/03 | Kingscrest Associates Ltd, Montecello Ltd v Commissioners of Customs and Excise  | 2003 | Exemptions | VAT Tribunal |
| C-291/03 | MyTravel plc v Commissioners of Customs and Excise | 2003 | Special schemes | VAT Tribunal |
| C-369/04 | Hutchison 3G UK Ltd, mmO2 plc, Orange 3G Ltd, T-Mobile (UK) Ltd, Vodafone Group Services Ltd v Commissioners of Customs and Excise  | 2004 | Economic activity | VAT Tribunal |
| C-169/04 | Abbey National plc, Inscape Investment Fund v Commissioners of Customs and Excise | 2004 | Exemptions  | VAT Tribunal |
| C-409/04 | The Queen, on the application of Teleos plc and Others v Commissioners of Customs and Excise | 2004 | Place of supply  | High Court  |
| C-363/05 | JP Morgan Fleming Claverhouse Investment Trust plc, The Association of Investment Trust Companies v The Commissioners for Her Majesty’s Revenue and Customs | 2005 | Exemptions | VAT Tribunal |
| C-309/06 | Marks & Spencer plc v Commissioners of Customs & Excise | 2006 | Other | Court of Appeal |
| C-302/07 | J D Wetherspoon plc v The Commissioners for Her Majesty’s Revenue and Customs  | 2007 | Other | VAT Tribunal |
| C-357/07 | The Queen, on the application of: TNT Post UK Ltd v The Commissioners for Her Majesty’s Revenue and Customs | 2007 | Exemptions | High Court (Administrative) |
| C-581/08 | EMI Group Ltd v The Commissioners for Her Majesty’s Revenue and Customs | 2008 | Supply for consideration | VAT Tribunal |
| C-37/08 | RCI v Commissioners for Her Majesty’s Revenue and Customs | 2008 | Place of supply | VAT Tribunal |
| C-86/09 | Health Technologies Limited v The Commissioners for Her Majesty’s Revenue and Customs | 2009 | Exemptions | VAT Tribunal |
| C-103/09 | The Commissioners for Her Majesty’s Revenue and Customs v Weald Leasing Ltd | 2009 | Abuse of rights  | Court of Appeal |
| C-40/09 | Astra Zeneca UK Ltd v Commissioners for Her Majesty’s Revenue and Customs | 2009 | Supply for consideration | VAT Tribunal |
| C-520/10 | Lebara Ltd v Commissioners for Her Majesty’s Revenue and Customs | 2010 | Supply for consideration | FTT |
| C-591/10 | Littlewoods Retail Ltd and Others v Commissioners for Her Majesty’s Revenue and Customs | 2010 | Other | High Court |
| C-310/11 | Grattan plc v Commissioners for Her Majesty’s Revenue and Customs | 2011 | Taxable amount | FTT |
| C-424/11 | Wheels Common Investment Fund Trustees Ltd and Others v Commissioners for Her Majesty’s Revenue and Customs | 2011 | Exemptions | FTT |
| C-653/11 | Commissioners for Her Majesty’s Revenue and Customs v Paul Newey | 2011 | Abuse of rights  | Upper Tribunal |
| C-494/12 | Dixons Retail plc v Commissioners for Her Majesty’s Revenue and Customs | 2012 | Supply for consideration | FTT |
| C-607/14 | Bookit Ltd v Commissioners for Her Majesty’s Revenue and Customs | 2014 | Exemptions | FTT |
| C-633/15 | London Borough of Ealing | 2015 | Exemptions | FTT |
| C-544/16 | Marcandi Ltd v Commissioners for Her Majesty’s Revenue and Customs | 2016 | Supply for consideration | FTT |
| C-38/16 | Compass Contract Services Limited v Commissioners for Her Majesty’s Revenue and Customs | 2016 | Input tax deduction | FTT |
| C-305/16 | Avon Cosmetics Ltd v Commissioners for Her Majesty’s Revenue and Customs | 2016 | Taxable amount  | FTT |
| C-164/16 | Commissioners for Her Majesty’s Revenue and Customs v Mercedes-Benz Financial Services UK Ltd | 2016 | Supply for consideration  | Court of Appeal |
| C-77/19 | Kaplan International Colleges UK Ltd v The Commissioners for Her Majesty’s Revenue & Customs | 2019 | Exemptions | FTT |
| C-607/20 (pending) | GE Aircraft Engine Services v The Commissioners for Her Majesty’s Revenue & Customs | 2020 | Supply for consideration | FTT |
| C-695/20 (pending)  | Fenix International Limited v Commissioners for Her Majesty’s Revenue & Customs | 2020 | Other  | FTT |