Update on recent cases

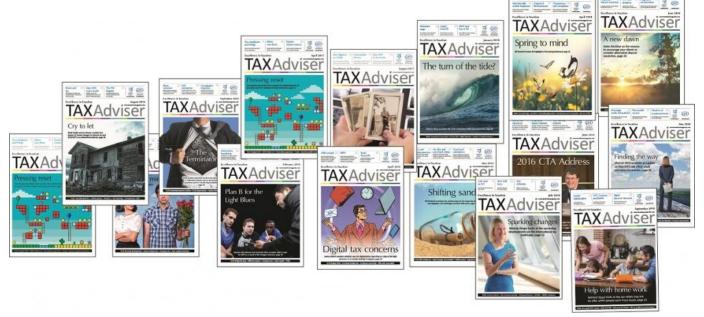
Employment Tax

Inheritance tax and trusts

Large Corporate

OMB

Personal tax



01 February 2019

Keith Gordon looks at new developments in cases he has covered in Tax Adviser

Case	Issue of Tax Adviser	Subsequent Developments
PML Accounting Ltd v HMRC	December 2015	A subsequent judicial review has suggested that the FTT was wrong to allow a challenge to an appealable information notice in the course of a penalty appeal.
Raftopoulou v HMRC	January 2016	The Court of Appeal has since overturned the decision.
R (oao Hely- Hutchinson) v HMRC	February 2016	The Court of Appeal has since overturned the decision.

Case	Issue of Tax Adviser	Subsequent Developments
Executor of Lady Diana Hood v HMRC	April 2016	Decision upheld by Upper Tribunal and Court of Appeal.
BPP Holdings Ltd v HMRC	May 2016	Decision upheld by Supreme Court.
Revell v HMRC	June 2016	Current Finance Bill proposes to legislate for this.
McQuillan v HMRC	August 2016	The Upper Tribunal has since overturned the decision.
Tottenham Hotspur Ltd v HMRC	September 2016	Decision upheld by Upper Tribunal.
JP Whitter (Waterwell Engineers) Ltd v HMRC	April 2017	Decision upheld by Supreme Court.
UvJ	August 2017	High Court overturned the decision (as <i>Kelly v Pyres</i>).
R (oao Aozora GMAC Investment Ltd) v HMRC	January 2018	Court of Appeal to hear taxpayer's appeal in March 2019.
Goldsmith v HMRC	<u>April 2018</u>	Upper Tribunal to hear HMRC's appeal in July 2019.
Tooth v HMRC	May 2018	Court of Appeal to hear HMRC's appeal in April 2019.
Tinkler v HMRC	June 2018	Court of Appeal to hear taxpayer's appeal in July 2019.
R (oao Carlton) v HMRC	July 2018	Court of Appeal to hear taxpayer's appeal in June 2019.

Case	Issue of Tax Adviser	Subsequent Developments
Dundas Heritable Ltd v HMRC	September 2018	Court of Appeal to hear HMRC's appeal in June 2019.
Professional Game Match Officials Ltd	November 2018	Upper Tribunal to hear HMRC's appeal – date not fixed.