

Update on recent cases

Employment Tax

Inheritance tax and trusts

Large Corporate

OMB

Personal tax



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

Case	Issue of <i>Tax Adviser</i>	Subsequent Developments
<i>PML Accounting Ltd v HMRC</i>	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.
<i>Raftopoulou v HMRC</i>	January 2016	The Court of Appeal has since overturned the decision.
<i>R (oao Hely-Hutchinson) v HMRC</i>	February 2016	The Court of Appeal has since overturned the decision.

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

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