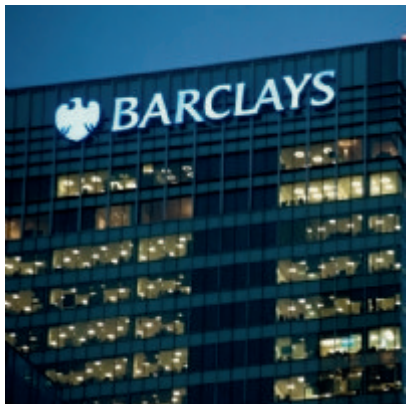


Welcome to the December edition of Tax Points, our regular update from the Tax Litigation and Resolution team at Stewarts. We hope you find the articles below useful and would take this opportunity to extend warm Season's Greetings and best wishes for the New Year to all of our readers.



### UK VAT grouping in the spotlight: Barclays v HMRC

In September 2024, the First-tier Tribunal (Tax Chamber) issued its decision in the case of *Barclays Service Corporation & Barclays Execution Services Ltd v HMRC*.

We provide a short update explaining the decision and its likely impact.

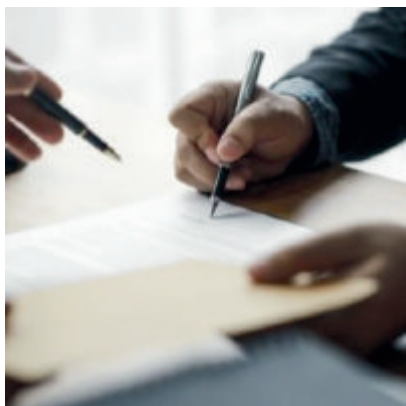
[Read more](#)



### What determines the validity of a Schedule 36 information notice?

Schedule 36 to the Finance Act 2008 grants HMRC the authority to issue an information notice to a taxpayer, requiring them to provide evidence for the purpose of checking their tax position. A recent decision of the First-tier Tribunal provides a useful reminder of some of the main principles on the validity of such notices.

[Read more](#)



### What happens if there is a mistake in an ADR agreement with HMRC?

The recent judgment of the First-tier Tribunal (Tax Chamber) in *Andrew Quay Hull LLP v HMRC* [2024] UKFTT 842 (TC) considers a point regarding the interpretation of an ADR agreement that any taxpayer engaging in mediation should be aware of.

[Read more](#)



### Phone bundles dispute demonstrates the complexity of VAT rules

The First-tier Tribunal (Tax Chamber) recently found that payment for a bundle of telecoms and ancillary services, which are available to the consumer for a set period, is a single supply of telecoms subject to VAT upon payment of the price rather than when the telecoms are used, as argued by mobile virtual network operator (MVNO) Lycamobile.

[Read more](#)



#### David Pickstone

Head of Tax  
Litigation &  
Resolution

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If you have any questions on any of the articles in this issue, please get in touch with a member of **our team**.

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