

STEWARTS

Tax Points

NEWSLETTER

Welcome to the new year edition of Tax Points, our regular update from the Tax Litigation and Resolution team at Stewarts. We hope you find the articles below useful.



VAT grouping revisited: fixed establishment and protecting the revenue in Barclays

In this article, **first published in Taxation**, **Giles Salmond** and **Anastasia Nourescu** consider a recent Tribunal decision on the interpretation of the UK VAT grouping rules.

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HMRC launches new R&D disclosure platform

Matthew Greene, **Alex Lerner** and **Guy Bud** of our **Tax Litigation & Resolution** team write about a new initiative introduced to tackle questionable research and development tax relief claims.

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HMRC is aggressively scrutinising R&D tax relief claims – here’s what to do

In an article for Construction News, **David Pickstone** and **Anastasia Nourescu** explore HMRC’s increasing scrutiny of research and development tax relief claims and its attempt to narrow the interpretation of the rules around subsidised and contracted-out R&D.

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Finding a partnership’s trade or business after GCH Corporation Ltd

In an article first published in the **2 December edition of Taxation magazine**, **Matthew Greene** and **Guy Bud** reviewed a case in which the First-tier Tribunal found a limited liability partnership was not trading, but was indeed a business.

[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**.