

# Contents

This is a listing of parts and chapters. A more detailed contents list appears at the beginning of each part.

Gaps have been left in the alphabetical listing of parts, and in the numbering of chapters, to allow for any additional material required by future developments.

## **Binder 1**

### **Table of Legislation**

### **Table of Cases**

#### **Part A Basics**

- A1 Introduction
- A2 Administration, errors and disputes
- [A3 not allocated]
- A4 The scope of the tax
- A5 Business and non-business
- A6 VAT accounting
- [A7 not allocated]
- A8 VAT liability

#### **Part B Supply issues**

- B1 Single and multiple supplies
- B2 Value of supplies
- [B3 not allocated]
- B4 Place of supply
- B5 Place of supply – services relating to land
- B6 Place of supply – use of property
- B7 Place of supply – on-site services
- B8 Place of supply – professional services
- [B9 not allocated]
- B10 Time of supply
- B11 Time of supply – leases and licences
- B12 Time of supply – property disposals
- B13 Time of supply – building work
- B14 Time of supply – professional services

#### **Part C Input tax**

- C1 Input Tax
- C2 Pre- and post-trading expenditure
- C3 VAT recovery by public and similar bodies

*Contents*

- [C4, C5 not allocated]
- C6 Partial Exemption – principles
- C7 Partial Exemption – the standard method
- C8 Partial Exemption – the standard method override
- C9 Partial Exemption – special methods
- C10 Partial Exemption – change of intention
- [C11 not allocated]
- C12 Capital Goods Scheme (CGS) – introduction
- C13 Scope of the CGS
- C14 Scope of the CGS – expenditure before 2011
- C15 The CGS – adjustment periods
- C16 The CGS – calculating adjustments
- C17 The CGS – disposal, destruction etc
- C18 The CGS – issues with dwellings, RRP and RCP buildings

**Part D Avoidance**

- D1 Avoidance
- D2 Abuse
- D3 Disclosure of avoidance schemes – rules applying from 2018
- D4 Disclosure of avoidance schemes – rules applying until 2018

**Part G Property: exemption and exceptions**

- G1 The property exemption
- G2 Land and immovable property
- G3 Leasing and letting
- G4 Interests in land
- [G5 not allocated]
- G6 Rights over land
- G7 Licences to occupy land
- [G8 not allocated]
- G9 Other exemptions
- G10 Exclusions from the property exemption
- G11 New buildings and civil engineering works
- G12 Parking facilities
- G13 Facilities for boats and aircraft
- G14 Storage facilities
- G15 Hairdressing facilities
- G16 Places of entertainment
- G17 Sports facilities
- G18 Game and fish
- G19 Timber
- [G20 to G24 not allocated]
- G25 Hotels and holiday accommodation
- G26 Hotels and similar establishments

- G27 Holiday accommodation
- G28 Caravans
- G29 Houseboats

## **Part H The option to tax**

- H1 Option to tax – introduction
- H2 Option to tax – exclusions
- H3 Exercising and notifying the option
- H4 Permission to opt
- H5 Opting on multiple properties
- [H6, H7 not allocated]
- H8 Implications of the option – output tax
- H9 Implications of the option – input tax
- H10 Revocation or termination of the option
- [H11 to H14 not allocated]
- H15 Option to Tax – Anti-Avoidance Rules
- H16 Anti-Avoidance Rules – Test One: CGS
- H17 Anti-Avoidance Rules – Test Two: Occupation
- H18 Anti-Avoidance Rules – Test Three: Use by the occupier
- H19 Anti-Avoidance Rules – development financiers

## **Part J Transfer of a going concern**

- J1 Transfer of a going concern
- J2 TOGC conditions – the business being transferred
- J3 TOGC conditions – the transfer
- J4 TOGC conditions – the buyer
- J5 TOGC conditions – the option to tax
- J6 TOGC – further issues with property
- [J7 to J9 not allocated]
- J10 TOGC – consequences

## **Subject index**

## **Binder 2**

## **Table of Legislation**

## **Table of Cases**

## **Part K Other property issues**

- K1 Developers
- [K2, K3 not allocated]
- K4 Finance
- K5 Private Finance Initiative (PFI)

*Contents*

- K6** Islamic financial products
- [**K7** not allocated]
- K8** Landlords
- K9** Tenant inducements
- K10** Service charges
- K11** Service charges – managing agents and management companies
- K12** Lease variations and rent apportionments
- [**K13, K14** not allocated]
- K15** Buying and selling
- K16** Barter
- K17** Overage
- K18** Compensation
- K19** Reverse premiums
- [**K20, K21** not allocated]
- K22** Gifts, undervaluation and private use
- K23** Property on hand at deregistration
- [**K24** not allocated]
- K25** Commercial Occupiers
- [**K26, K27** not allocated]
- K28** Farmers and Country Landowners
- K29** Taxable person
- K30** Partnerships
- K31** Limited partnerships
- K32** Co-ownership
- K33** Joint ventures
- K34** Trusts

**Part N Dwellings**

- N1** Reliefs for dwellings
- N2** Dwellings – meaning and definitions
- N3** Designed as a dwelling – self-contained; no internal access
- N4** Designed as a dwelling – separate use and disposal
- N5** Designed as a dwelling – planning consent
- [**N6, N7** not allocated]
- N8** Construction of dwellings
- N9** Construction of dwellings – extent of zero-rating
- N10** Dwellings – work to existing buildings
- N11** Conversions of and to dwellings
- N12** Renovation of empty dwellings
- N13** Conversion and renovation – extent of reduced-rating
- [**N14, N15** not allocated]
- N16** Sales and lettings of dwellings
- N17** Zero-rating: person constructing a dwelling
- N18** Zero-rating: person converting a building to a dwelling

- N19 Zero-rating: first grant of a major interest  
[N20, N21 not allocated]
- N22 The DIY scheme  
[N23 not allocated]
- N24 Residential developers
- N25 Housing associations

## **Part P RRP and RCP buildings**

- P1 Reliefs for RRP and RCP buildings
- P2 RRP buildings
- P3 RRP buildings – students and school pupils
- P4 RRP buildings – homes and institutions  
[P5 not allocated]
- P6 RRP buildings – other cases
- P7 RRP buildings – exceptions  
[P8, P9 not allocated]
- P10 RCP buildings
- P11 RCP buildings – non-business
- P12 RCP buildings – village halls etc  
[P13, P14 not allocated]
- P15 Construction of RRP and RCP buildings
- P16 Construction of an RCP annexe
- P17 RRP and RCP – work to existing buildings  
[P18, P19 not allocated]
- P20 RRP and RCP Buildings – Sales and Lettings
- P21 Zero-rating: person constructing an RRP or RCP building
- P22 Zero-rating: person converting a building for RRP use  
[P23, P24 not allocated]
- P25 RRP and RCP Buildings – ‘change of use’ rules
- P26 Newer RRP and RCP Buildings – ‘change of use’ rules
- P27 Older RRP and RCP buildings – ‘change of use’ rules

## **Part Q Building materials**

- Q1 Treatment of building materials
- Q2 Meaning of building materials
- Q3 Building materials – specific exceptions
- Q4 The Blocking Order

## **Part T Building work: other reliefs and issues**

- T1 Listed Buildings
- T2 People with disabilities
- T3 Energy-Saving Materials
- T4 Grant-funded heating and security
- T5 Mobility aids

*Contents*

[T6, T7 not allocated]

**T8** Other reliefs

**T9** Refund schemes – places of worship and memorials

**T10** Contractors

**T11** Self-supply of construction services

**T12** Alterations to listed buildings – former rules

**T13** Sales and leases of listed buildings – former rules

**Annex A Historic overview**

**Annex B Corporation Tax Act 2010 – extracts**

**Subject index**