

TOLLEY TAX CALENDAR

2019

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Tax intelligence
from LexisNexis®

January 2019

1st

Payment of corporation tax liabilities for accounting periods ended 31 March 2018 for small and medium-sized companies not liable to pay by instalments.

EU Anti-Tax Avoidance Directive 2016/1164/EU (ATAD) comes into force.

Annual Investment Allowance (AIA) increased to £1,000,000 until 31 December 2020.

New VAT rules come into force in respect of face value vouchers.

Amendments to the VAT Mini One Stop Shop (MOSS) come into effect which introduce a small EU wide threshold for sales of digital services.

7th

Due date for VAT returns and payment for 30 November 2018 quarter (electronic payment).

11th

UK courts resume after Christmas break

January 2019

15th

Court of Appeal to hear taxpayer's appeal in Trustees of the Morrison 2002 Maintenance Trust and others v HMRC [2017] UKUT 0300 (TCC) - CGT avoidance scheme

16th

ATT/CTA November 2018 examination results due

21st

Upper Tribunal to hear appeal in HMRC v Ritchie and another – principal private residence relief

Court of Appeal to hear tax payer appeal in 2016 G1 Ltd (formerly Gala 1 Ltd) v HMRC [2016] UKUT 564 (TCC) - VAT groups and overpaid VAT

Court of Appeal to hear taxpayers appeal in HMRC v BMW (UK) Holdings Ltd and MG Rover Group Ltd, and Standard Chartered plc v HMRC, [2016] UKUT 434 (TCC) - VAT: change in group representative member: right to repayment

January 2019

22nd

Court of Appeal to hear part appeal by taxpayer in Metropolitan International Schools v HMRC [2017] UKUT 431 (TCC) - VAT: distinguishing between supplies of education and supplies of manuals

25th

HMRC consultation due to close on corporate capital loss restriction

30th

HMRC consultation due to close on the taxation of trusts

HMRC consultation due to close on stamp taxes on shares consideration rules

HMRC consultation ends on Stamp taxes on shares consideration rules

HMRC consultation ends on Review of the taxation of trusts

January 2019

31st

ADIT June 19 deadline for student registration

Electronic filing date for 2017-18 personal, partnership and trust self-assessment (SA) tax returns, and balance of 2017-18 liabilities due.

First self-assessment payment on account for 2018/19

February 2019

1st

New excise duty band effective on still cider and perry

2nd

P46 (car) submission deadline for employers

4th - 6th

Upper Tribunal to hear HMRC appeal in HMRC v Eastern Power Networks Plc etc [2017] UKFTT 494 - Corporation Tax: consortium relief and closure notices

5th

Quarterly employment intermediary report submission deadline

6th

HMRC call to evidence to close on Amendments to tax returns

February 2019

11th

Upper tribunal to hear HMRC's appeal in NCL Investments Ltd and Smith & Williamson Corporate Services Ltd v HMRC on the deductibility of debits arising on the vesting of share options arising under IFRS 2

13th

ADIT Dec 18 results released (TBC)

Court of Appeal to hear taxpayer's appeal in Umaad Butt v HMRC [2017] UKUT 325 (TCC) - VAT-MTIC, FTT's approach to evidence and recusal

Court of Appeal to hear HMRC appeal in Praesto Consulting UK Limited v HMRC [2017] UKUT 395 (TCC) - input VAT on legal fees

19th

Court of Appeal to hear trustees appeal in United Biscuits (Pension Trustees) Ltd and another v HMRC [2017] EWHC 2895 - VAT: exemption for management of pensions schemes

February 2019

27th

Upper Tribunal to hear appeal in HMRC v Monaghan [2018] UKFTT 156 (TC) - discovery

28th

ATT/CTA May 2019 exam entry deadline & ADIT June 19 exam entry deadline

HMRC consultation due to close on the design and implementation of a digital services tax

Upper Tribunal to hear HMRC appeal in HMRC v The Ice Rink Company Ltd & Planet Ice (Milton Keynes) Ltd [2017] UKFTT 698 (TC) - VAT: single or multiple supplies?

March 2019

1st

Changes to the VAT rules for the recovery on input tax on 'specified services' come into effect aimed at preventing 'offshore looping' in the insurance sector.

4th

Upper Tribunal to hear appeal in Ingenious Games LLP and others v HMRC - loss claims by LLPs

5th

Court of Appeal to hear taxpayer's appeal in Christianuyi Ltd and others v HMRC [2018] UKUT 10 (TCC) - Managed service companies: meaning of 'involvement'

11th

Upper Tribunal to hear taxpayer appeal in Big Bad Wolff Limited v HMRC [2017] UKFTT 729 (TC) - Actor using a personal service company is in employed earner's employment

March 2019

12th

Upper Tribunal to hear taxpayer appeal in *Beadle (David) v HMRC* [2017] UKFTT 544 (TC) - Accelerated payment notices

13th

Upper Tribunal to hear appeal in *Fisher and others v HMRC* [2014] SFTD 1341 - transfer of assets abroad

25th - 27th

Upper Tribunal to hear taxpayer appeal in *Hanuman Commercial Limited v HMRC* [2017] UKFTT 854 (TC) - VAT: whether novation of a contract for the sale of land is an exempt supply of land

29th

The UK is scheduled to leave the European Union at 11 pm on 29 March 2019

April 2019

1st

Most VAT-registered businesses with turnover above £85,000 must keep digital VAT records and use Making Tax Digital compatible software to submit their VAT Returns.

VAT: simplification measures in relation to MOSS transactions come into effect

VAT: penalties (other than those already in force from 1.4.18) in relation to Third Country Goods Fulfilment Businesses come into force

Upper tribunal to hear companies' appeal in *Development Securities (No 9) Ltd & Ors v HMRC* on corporate residence and central management and control

Reduction of the special rate writing down allowance from 8% to 6% on long life assets, thermal insulation, integral features, high emission cars and other special rate assets (corporate tax)

HMRC change of policy limiting the scope for insurers to treat pension fund management as VAT exempt comes into effect.

April 2019

1st

Upper Tribunal to hear taxpayer appeal in *Development Securities v HMRC* [2017] UKFTT 565 (TC) - Whether uncommercial transaction renders Jersey companies UK tax resident

2nd

Court of Appeal to hear appeal in *HMRC v Tooth* [2018] UKUT 38 (TCC) - discovery

6th

Introduction of new income tax charge on receipts of non-UK residents which relate to intangible property and UK sales

Reduction of the special rate writing down allowance from 8% to 6% on long life assets, thermal insulation, integral features, high emission cars and other special rate assets (income tax)

Gains and losses arising on direct or indirect disposals of UK land by non-resident persons will come within the scope of UK tax. ATED related CGT regime no longer applicable.

Minimum qualifying period of ownership for entrepreneurs' relief increases from one to two years.

April 2019

6th

The lifetime allowance for pensions savings increases in line with CPI, rising to £1,055,000.

Statutory minimum contribution rates under the auto-enrolment pensions regime increase from 5% to 8% overall (with employers required to pay a minimum of 3%, rather than 2%).

10th

VAT: date by which UK businesses using the MOSS Union Scheme will have to register for the non-Union Scheme (in the event of a no-deal Brexit) if they make MOSS supplies in the period from 29 March 2019 to 31 March 2019

17th

Last day of UK courts before Easter

30th

UK courts resume after Easter

Deadline for submission of 2019/20 ATED returns, and any associated payment, for properties that were held on 1 April 2019

May 2019

2nd

Court of Appeal to hear taxpayer appeal in National Car Parks Limited v HMRC [2017] UKUT 247 (TCC) - VAT: car parking

P46 (car) submission deadline for employers

5th

Quarterly employment intermediary report submission deadline

6th

Courts not sitting owing to early May Bank Holiday

8th - 9th

ATT/CTA May 2019 Examinations

10th

VAT: date by which UK businesses using the MOSS Union Scheme will have to register for the non-Union Scheme (in the event of a no-deal Brexit) if they make MOSS supplies in April 2019 (but not in the period from 29 March 2019 to 31 March 2019)

May 2019

13th

Upper Tribunal to hear taxpayer appeal in Irish Bank Resolution Corporation Ltd (in special liquidation) v HMRC [2017] UKFTT 702 (TC) - Attribution of a notional level of capital to UK permanent establishments

14th

Court of Appeal to hear taxpayer appeal in (oao Archer) v HMRC [2018] EWHC 695 (Admin) - Procedure: judicial review and closure notices

15th

Court of Appeal to hear taxpayer appeal in Distinctive Care Limited v HMRC [2018] UKUT 155 (TCC) - Tax tribunal procedural

May 2019

15th

Upper Tribunal to hear taxpayer appeal in Elbrook (Cash and Carry) v HMRC [2017] UKUT 181 (TCC) - Tax litigation: Successful hardship application

24th

Last day of UK courts Easter term

June 2019

4th

First day of UK courts Trinity term

11th

ADIT June 2019 Examinations

24th

Upper Tribunal to hear appeal in OCO Ltd v HMRC [2017] UKFTT 589 (TC) - employee benefit trust

25th

Court of Appeal to hear HMRC appeal in Coal Staff Superannuation Scheme Trustees v HMRC [2018] UKUT 152 (TCC) - the manufactured dividend regime and the EU principle of free movement of capital

30th

Deadline for student registration for the ATT and CTA Nov 2019 examinations

July 2019

2nd

Court of Appeal to hear taxpayer's appeal in *BAT Industries and others v HMRC* [2017] UKFTT 558 (TC) - Corporation tax on restitution interest: Part 8C, CTA 2010

6th

Deadline to submit P11Ds and P11D(b) to HMRC. Deadline to provide P11Ds to employees

Deadline to submit ERS returns for employment related securities (formerly known as Form 42 etc)

8th

Upper Tribunal to hear taxpayer appeal in *Marathon Oil UK v HMRC* [2017] UKFTT 822 - Whether expenditure was incurred and the Barclays Mercantile test

9th

Court of Appeal to hear appeal in *Jazztel v HMRC* [2017] EWHC 677 (Ch) - EU law: UK law incompatible

July 2019

16th

Court of Appeal to hear taxpayer's appeal in *William Andrew Tinkler v HMRC* [2018] UKUT 73 (TCC) - Notice sent to taxpayer's agent

17th

ATT/CTA May 2019 examination results released (tbc)

19th

Class 1A NIC payment deadline (22 July if paid electronically) for employers

22nd

Upper Tribunal to hear appeal in *HMRC v Goldsmith* [2018] UKFTT 005 (TC) - penalties: late filing

July 2019

26th

Court of Appeal to hear taxpayer's appeal in *Fortyseven Park Street Ltd v HMRC* [2018] UKUT 41 (TCC) - Timeshares and the VAT treatment of land

31st

Student registration deadline for ADIT Dec 2019 siting

Last day of UK courts Trinity term

Second self-assessment payment on account for 2018/19

August 2019

2nd

P46 (car) submission deadline for employers

5th

Quarterly employment intermediary report submission deadline

14th

ADIT June 19 results released (TBC)

31st

Examination entry deadline for both ATT/CTA November 2019 and ADIT Dec 2019

October 2019

1st

Start of UK courts Michaelmas term

Payment of corporation tax liabilities for accounting periods ended 31 December 2018 for small and medium-sized companies not liable to pay by instalments

Making Tax Digital for VAT begins for businesses with more complex requirements.

A new domestic reverse charge comes into effect for VAT which will apply to certain construction services.

7th

Upper Tribunal to hear taxpayer's appeal in HMRC v Hastings Insurance Services [2018] UKFTT 27 (TC) - VAT and fixed establishments

October 2019

22nd

PSA payment deadline (electronic, 19 October on paper)

31st

Deadline for submission of paper self-assessment tax returns for tax year 2018/19

November 2019

UK Budget expected – exact date to be confirmed

2nd

P46 (car) submission deadline for employers

5th

Quarterly employment intermediary report submission deadline

5th - 6th

ATT/CTA Nov 2019 Examinations

30th

Deadline for Help to Buy: ISA applications.

December 2019

Scottish Budget expected – exact date to be confirmed

5th

Court of Appeal to hear appeal in Scott v HMRC [2018] UKUT 236 (TCC) - deficiency relief: interaction with CGT

10th

ADIT December 2019 Examinations

20th

Last day of UK courts Michaelmas term

31st

Deadline for student registration for the ATT and CTA May 2018 examinations

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