

# TOLLEY TAX CALENDAR 2020

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## January 2020

**1<sup>st</sup>**

EU VAT 'Quick Fixes' for cross border trades of goods take effect

Payment of corporation tax liabilities for accounting periods ended 31 March 2019 for small and medium-sized companies not liable to pay by instalments

Changes to corporation tax exit charges implementing the EU Anti-Tax Avoidance Directive take effect

**13<sup>th</sup>, 14<sup>th</sup> or 15<sup>th</sup>**

Upper Tribunal to hear taxpayer's appeal in Fraser (John) v HMRC (UT/2018/0098 [2018] UKFTT 301 (TC)) - Penalty for non-payment of APN

**14<sup>th</sup>**

Upper Tribunal to hear taxpayer's appeal in Bostan Khan v HMRC (UT/2019/0078 [2019] UKFTT 204 (TC)) - Trading v investment

## January 2020

**14<sup>th</sup>, 15<sup>th</sup> or 16<sup>th</sup>**

Upper Tribunal to hear taxpayer's appeal in Done Brothers (Cash Betting) Limited, Tote (Successor) Company Limited, Tote Bookmakers Limited v HMRC (UT/2018/0149 [2018] UKFTT 406 (TC)) - Betting and fiscal neutrality

Upper Tribunal to hear HMRC's appeal in The Rank Group PLC v HMRC (UT/2018/0150 [2018] UKFTT 405 (TC)) - VAT exemption - betting and gaming

**15<sup>th</sup>**

Upper Tribunal to hear HMRC's appeal in HMRC v Smith and Nephew Overseas Limited and others (A3/2019/0521 [2018] UKUT 393 (TCC) [2017] UKFTT 151 (TC)) - Loan relationships: tax accounts and the meaning of 'fairly represents'

## January 2020

**20<sup>th</sup>, 21<sup>st</sup> or 22<sup>nd</sup>**

Upper Tribunal to hear taxpayer's appeal in Mark Reid v HMRC (UT/2018/0075 [2018] UKFTT 236 (TC)) - Carry-back losses and partnership returns

Upper Tribunal to hear taxpayer's appeal in Simon Emblin v HMRC (UT/2018/0076 [2018] UKFTT 236 (TC)) - Carry-back losses and partnership returns

**22<sup>nd</sup>**

ATT/CTA November 2019 examination results due

**21<sup>st</sup>, 22<sup>nd</sup> or 23<sup>rd</sup>**

Upper Tribunal to hear taxpayer's appeal in Volkswagen Financial Services (UK) Ltd v HMRC (UT/2019/0044 [2018] UKFTT 663 (TC)) - VAT: application of the margin scheme to repossessed vehicles

## January 2020

**27<sup>th</sup>, 28<sup>th</sup> or 29<sup>th</sup>**

Upper Tribunal to hear HMRC's appeal in Professional Game Match Officials Ltd v HMRC (UT/2018/0161 [2018] UKFTT 528 (TC)) - Were referees employees?

**28<sup>th</sup> or 29<sup>th</sup>**

Court of Appeal to hear HMRC's appeal in Aria Technology Limited v HMRC (A3/2019/0507 [2018] UKUT 111 (TCC)) - Access to grounds of appeal

**28<sup>th</sup>, 29<sup>th</sup> or 30<sup>th</sup>**

Upper Tribunal to hear taxpayer's appeal in Colchester Institute Corporation v HMRC (UT/2019/006 [2018] UKFTT 479 (TC)) - VAT: provision of grant-funded education and training

## January 2020

29<sup>th</sup>

Court of Appeal to hear taxpayer's appeal in *Clark (Gareth) v HMRC* (A3/2019/0360 [2018] UKUT 397 (TCC) [2017] UKFTT 392 (TC)) - Discovery assessments and the scope of the FTT's jurisdiction

31<sup>st</sup>

ADIT June 2020 deadline for student registration

UK scheduled to leave the EU?

Electronic filing date for 2018-19 personal, partnership and trust self-assessment (SA) tax returns, and balance of 2018-19 liabilities due.

## February 2020

2<sup>nd</sup>

P46 (car) submission deadline for employers

4<sup>th</sup>, 5<sup>th</sup> or 6<sup>th</sup>

Upper Tribunal to hear taxpayer's appeal in *Sheiling Properties Limited v HMRC* (UT/2018/0117 [2018] UKFTT 247 (TC)) - Was there a reasonable excuse for the non-payment of an APN?

5<sup>th</sup>

Quarterly employment intermediary report submission deadline

5<sup>th</sup>, 6<sup>th</sup> or 7<sup>th</sup>

Upper Tribunal to hear taxpayer's appeal in *Davies, McAteer and Evans-Jones v HMRC* (UT/2019/0015, UT/2019/0016 and UT/2019/0017 [2018] UKFTT 559 (TC)) - Relocation of business for taxation or strategic purposes

## February 2020

11<sup>th</sup>

Court of Appeal to hear taxpayer's appeal in *Union Castle Mail Steamship Company Limited v HMRC* (A3/2018/3003 [2018] UKUT 316 (TCC) [2016] UKFTT 526 (TC)) - Corporation tax: derivatives

12<sup>th</sup>

Court of Appeal to hear case of *Life Services Ltd* - VAT and the welfare exemption

Court of Appeal to hear HMRC's appeal in *HMRC v Life Services Ltd* (A3/2019/0809 [2019] UKUT 2 (TCC) (2017) UKUT 484 (TCC)) - VAT exemption for welfare services

Court of Appeal to hear HMRC's appeal in *HMRC v The Learning Centre (Romford) Ltd* (A3/2019/0809 [2019] UKUT 2 (TCC) [2017] UKFTT 492) - VAT: different treatment of suppliers situated in different devolved areas

## February 2020

11<sup>th</sup>, 12<sup>th</sup> or 13<sup>th</sup>

Upper Tribunal to hear taxpayer's appeal in *Virgin Media Limited v HMRC* (UT/2019/0029 [2018] UKFTT 556 (TC)) - VAT and prompt payment discounts

18<sup>th</sup>, 19<sup>th</sup> or 20<sup>th</sup>

Upper Tribunal to hear taxpayer's appeal in *Daniels (Gemma) v HMRC* (UT/2018/0137 [2018] UKFTT 462 (TC)) - Income tax: deductibility of expenses

20<sup>th</sup>

ADIT December 2019 examination results due

## February 2020

### 26<sup>th</sup>, 27<sup>th</sup> or 28<sup>th</sup>

Upper Tribunal to hear HMRC's appeal in HMRC v Sippchoice Ltd (UT/2018/0087 [2018] UKFTT 122 (TC)) - 'in specie' contributions to a pension scheme

### 28<sup>th</sup>

ATT/CTA May 2020 exam entry deadline

## March 2020

### 1<sup>st</sup>

HMRC reviews fuel advisory rates

### 3<sup>rd</sup> or 4<sup>th</sup>

Court of Appeal to hear taxpayer's appeal in HMRC v Investec Bank Plc & Investec Asset Finance Plc (A3/2019/0836 and A3/2019/0837 [2018] UKUT 413 (TCC) [2018] UKUT 69 (TCC) [2016] SFTD 677) - Partnership investments

### 3<sup>rd</sup>, 4<sup>th</sup> or 5<sup>th</sup>

Upper Tribunal to hear HMRC's appeal in Royal Opera House Covent Garden Foundation v HMRC (UT/2019/0094 [2019] UKFTT 329 (TC)) - VAT partial exemption

### 16<sup>th</sup>

ADIT June 2020 exam entry deadline

## March 2020

### 17<sup>th</sup>

Court of Appeal to hear taxpayer's appeal in Rank Group PLC v HMRC (A3/2019/1352 [2019] UKUT 100 (TCC) [2018] UKFTT 251 (TC)) - VAT: Section 80 repayment claims and input tax

### 18<sup>th</sup> or 19<sup>th</sup>

Court of Appeal to hear HMRC's appeal in HMRC v 1) NCL Investments Limited, 2) Smith & Williamson Corporate Services Limited (A3/2019/1598 [2019] UKUT 111 (TCC) [2017] UKFTT 495) - Corporation Tax: deductions and share options

### 24<sup>th</sup>, 25<sup>th</sup> or 26<sup>th</sup>

Upper Tribunal to hear HMRC's appeal in Bella Figura Ltd v HMRC (UT/2018/0155 [2018] UKFTT 412 (TC)) - Discovery assessments and unauthorised payments from pension schemes

### 25<sup>th</sup> or 26<sup>th</sup>

Court of Appeal to hear taxpayer's appeal in Beadle (David) v HMRC (A3/2019/1420 [2019] UKUT 101 (TCC) [2017] UKFTT 544 (TC)) - Accelerated payment notices

## April 2020

### 1<sup>st</sup>

Changes to UK VAT legislation on the exemption for pension fund management come into force

Companies who accrue chargeable gains will only be able to offset up to 50% of those gains using carried-forward capital losses for accounting periods ending on or after 1 April 2020

R&D tax credit under the SME scheme capped at three times the total PAYE and NICs payment for the period

### 1<sup>st</sup> and 6<sup>th</sup>

First year allowances for energy-saving plant or machinery will be abolished with effect from 1 April 2020 for corporation tax and 6 April 2020 for income tax

## April 2020

**6<sup>th</sup>**

Non-UK resident companies are chargeable to corporation tax rather than to income tax on profits of a UK property business and other UK property income

Off payroll rules apply to medium and large sized organisations in the private sector (Finance Bill currently in draft)

The CO2 emissions for the purposes of company car tax will be based on the Worldwide Harmonised Light Vehicle Test Procedure (WLTP) for all new cars registered from this date (Finance Bill currently in draft)

Statutory exemption for expenses for voluntary office holders introduced (Finance Bill currently in draft)

New Appendix 8 arrangement for taxable Short Term Business Visitors introduced with a UK workday limit of 60 days. Filing and payment for 2020/2021 due on 31 May 2021

Employment Allowance restricted for employers with secondary Class 1 NIC liabilities of under £100,000

Class 1A NIC will apply to taxable termination payments over £30,000 and payments from sporting testimonials over £100,000

## April 2020

**28<sup>th</sup> or 29<sup>th</sup>**

Supreme Court to hear taxpayer's appeal in HMRC v K E Entertainments ([2018] CSIH 78 XA98/17 [2017] UKUT 328 (TCC)) - VAT: Taxpayer charging fee for participation in bingo sessions

**30<sup>th</sup>**

Deadline for submission of 2020/21 ATED returns, and any associated payment, for properties that were held on 1 April 2020

## May 2020

**2<sup>nd</sup>**

P46 (car) submission deadline for employers

**5<sup>th</sup>**

Quarterly employment intermediary report submission deadline

**6<sup>th</sup> and 7<sup>th</sup>**

ATT/CTA May 2020 examinations

**31<sup>st</sup>**

Deadline to issue P60s for 2019/20 to employees

## June 2020

**1<sup>st</sup>**

HMRC reviews fuel advisory rates

**3<sup>rd</sup>, 4<sup>th</sup> or 5<sup>th</sup>**

Upper Tribunal to hear taxpayer's appeal in Nicholas and Charlotte Sandham trading as Premier Metals Leeds v HMRC (UT/2019/0077 [2019] UKFTT 218 (TC)) - VAT: denial of input tax deduction

**8<sup>th</sup>, 9<sup>th</sup> or 10<sup>th</sup>**

Upper Tribunal to hear taxpayer's and HMRC's appeal in Charman v HMRC (UT/2019/0047 and UT/2019/0048 [2018] UKFTT 765 (TC)) -

Individual tax residence prior to the statutory residence test and discovery assessment

## June 2020

**9<sup>th</sup> to 11<sup>th</sup>**

ADIT June 2020 examinations

**15<sup>th</sup>, 16<sup>th</sup> or 17<sup>th</sup>**

Upper Tribunal to hear HMRC's appeal in Kickabout Productions v HMRC (UT/2019/0112 [2019] UKFTT 415 (TC) - IR35

**22<sup>nd</sup>, 23<sup>rd</sup> or 24<sup>th</sup>**

Upper Tribunal to hear taxpayer's appeal in Milton Keynes Hospitals NHS Foundation Trust v HMRC (UT/2019/0102 [2019] UKFTT 330 (TC)) - VAT refunds to public bodies

**30<sup>th</sup>**

Student registration deadline for ATT and CTA November 2020 examinations

## July 2020

**6<sup>th</sup>**

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)

**6<sup>th</sup> to 7<sup>th</sup>**

Upper Tribunal to hear taxpayer's appeal in All Answers Limited v HMRC (UT/2019/0067) - VAT: intermediaries and agents

**6<sup>th</sup>, 7<sup>th</sup> or 8<sup>th</sup>**

Upper Tribunal to hear HMRC's appeal in Tower Bridge GP Limited v HMRC (UT/2019/0066[2019] UKFTT 176 (TC)) - VAT recovery

**19<sup>th</sup>**

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

## July 2020

**22<sup>nd</sup>**

ATT/CTA May 2020 examination results due

**30<sup>th</sup>**

Court of Appeal to hear Upper Tribunal's appeal in Northumbria Healthcare NHS Foundation Trust v HMRC (A3/2019/2181 [2019] UKUT 170 (TCC)) - Scope of the De-Supply Order

**31<sup>st</sup>**

Student registration deadline for ADIT December 2020 examinations

## August 2020

**2<sup>nd</sup>**

P46 (car) submission deadline for employers

**5<sup>th</sup>**

Quarterly employment intermediary report submission deadline

**20<sup>th</sup>**

ADIT June 2020 examination results due

**31<sup>st</sup>**

ATT/CTA November 2020 exam entry deadline

## September 2020

**1<sup>st</sup>**

HMRC reviews fuel advisory rates

**16<sup>th</sup>**

ADIT December 2020 exam entry deadline

## October 2020

**1<sup>st</sup>**

Introduction of new VAT domestic reverse charge for construction services

Payment of corporation tax liabilities for accounting periods ended 31 December 2019 for small and medium-sized companies not liable to pay by instalments

**6<sup>th</sup>, 7<sup>th</sup> or 8<sup>th</sup>**

Upper Tribunal to hear HMRC's appeal in Epaminondas Embiricos v HMRC (UT/2019/0080 [2019] UKFTT 236 (TC)) - Procedure: partial closure notices

**19<sup>th</sup>, 20<sup>th</sup>, 21<sup>st</sup>, 22<sup>nd</sup> or 23<sup>rd</sup>**

Upper Tribunal to hear taxpayer's appeal in Safestore Limited v HMRC (UT/2019/0095 [2019] UKFTT 276 (TC)) - VAT and insurance services

## October 2020

**22<sup>nd</sup>**

PSA payment deadline (electronic, 19 October on paper)

**31<sup>st</sup>**

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

## November 2020

**2<sup>nd</sup>**

P46 (car) submission deadline for employers

**3<sup>rd</sup> and 4<sup>th</sup>**

ATT/CTA November 2020 examinations

**5<sup>th</sup>**

Quarterly employment intermediary report submission deadline

**9<sup>th</sup>**

Court of Appeal to hear HMRC's appeal in Development Securities v HMRC (A3/2019/1916 [2019] UKUT 169 (TCC) [2017] UKFTT 565 (TC)) - UK corporate tax residence

## November 2020

**9<sup>th</sup>, 10<sup>th</sup> or 11<sup>th</sup>**

Upper Tribunal to hear HMRC's appeal in HMRC v Atholl House Productions Ltd (UT/2019/0086 [2019] UKFTT 242 (TC)) - IR35

## December 2020

**1<sup>st</sup>**

HMRC reviews fuel advisory rates

**8<sup>th</sup> to 10<sup>th</sup>**

ADIT December 2020 examinations

**31<sup>st</sup>**

Student registration deadline for ATT and CTA May 2021 examinations



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