

# FTT affirms HMRC's refusal of VAT refund under Thirteenth VAT Directive (1/24/17)

On 20 April 2017 the First-tier Tribunal (FTT) issued a ruling in JDI International Leasing Ltd vs HM Revenue and Customs. This case involves a claim by JDI International Leasing Ltd for VAT incurred in the UK when it acquired specialised tools for use on oilfields in the UK. JDI International Leasing Ltd ("JDI") is a company established in the Cayman Islands and has no fixed establishment in the UK. JDI wanted to recover the VAT under the Thirteenth VAT Directive (Council Directive 86/560/EEC) and made a claim under the VAT Act. HMRC refused the claim on the grounds that JDI made no use of the tools for an economic activity.

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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