

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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