Update on recent cases

Employment Tax | Inheritance tax and trusts | Large Corporate | OMB | Personal tax



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Keith Gordon looks at new developments in cases he has covered in *Tax Adviser*

Case	Issue of *Tax Adviser*	Subsequent Developments
PML Accounting Ltd v HMRC	December 2015	A subsequent judicial review has suggested that the FTT was wrong to allow a challenge to an appealable information notice in the course of a penalty appeal.
Raftopoulou v HMRC	January 2016	The Court of Appeal has since overturned the decision.
R (oao Hely-Hutchinson) v HMRC	February 2016	The Court of Appeal has since overturned the decision.

Case	Issue of *Tax Adviser*	Subsequent Developments
Executor of Lady Diana Hood v HMRC	April 2016	Decision upheld by Upper Tribunal and Court of Appeal.
BPP Holdings Ltd v HMRC	May 2016	Decision upheld by Supreme Court.
Revell v HMRC	June 2016	Current Finance Bill proposes to legislate for this.
McQuillan v HMRC	August 2016	The Upper Tribunal has since overturned the decision.
Tottenham Hotspur Ltd v HMRC	September 2016	Decision upheld by Upper Tribunal.
JP Whitter (Waterwell Engineers) Ltd v HMRC	April 2017	Decision upheld by Supreme Court.
U v J	August 2017	High Court overturned the decision (as *Kelly v Pyres*).
R (oao Aozora GMAC Investment Ltd) v HMRC	January 2018	Court of Appeal to hear taxpayer's appeal in March 2019.
Goldsmith v HMRC	April 2018	Upper Tribunal to hear HMRC's appeal in July 2019.
Tooth v HMRC	May 2018	Court of Appeal to hear HMRC's appeal in April 2019.
Tinkler v HMRC	June 2018	Court of Appeal to hear taxpayer's appeal in July 2019.
R (oao Carlton) v HMRC	July 2018	Court of Appeal to hear taxpayer's appeal in June 2019.

Case	Issue of *Tax Adviser*	Subsequent Developments
Dundas Heritable Ltd v HMRC	September 2018	Court of Appeal to hear HMRC's appeal in June 2019.
Professional Game Match Officials Ltd	November 2018	Upper Tribunal to hear HMRC's appeal – date not fixed.