Review of VAT grouping

Indirect Tax

01 March 2016

CIOT and ATT request for input from members

HMRC plans to undertake a consultation on three issues relating to VAT groups and cost sharing. This is in response to recent case law, including Larentia and Minerva and Skandia. The CIOT, with input from ATT, has responded in detail to HMRC's request about which issues to consult on.

We will respond to the formal consultation when launched. We are grateful for responses received to date but would welcome any other views, which should be sent to indirecttax@ciot.org.uk. Further details can be found in Revenue and Customs Brief 3 (2016) here.