



HM Revenue
& Customs

Customs & Indirect Tax Directorate
100 Parliament Street
London
SW1A 2BQ

Mr Jolyon Maugham QC
Devereux Chambers
Queen Elizabeth Building
Temple
London
EC4Y 9BS

Date 6 November 2017

Our Ref
714 4415 58

Dear Mr Maugham

Thank you for your letter of 1 September in response to ours of 7 August. We apologise for the delay in replying.

We have considered the points in your letter and the documents enclosed, namely a letter from Edwin Coe LLP to Uber London Ltd dated 21 March 2017 and a reply from Herbert Smith Freehills LLP dated 3 April 2017.

You set out that in your view these letters demonstrate the price you paid for your journey included VAT and that you are entitled to recover that VAT. You argue that the letters show a taxable supply for VAT purposes was made by a taxable person, and the price you paid for your journey included output tax. As this cost related to your own taxable activities, you are seeking recovery of the VAT element as input tax.

Having carefully considered this further evidence and your arguments, we have concluded that these documents cannot in our view be read as demonstrating that VAT has been charged or was payable. As we set out in our previous letter, the legal position is that we can only provide a refund on the basis of a valid VAT invoice or other sufficient evidence of the VAT charge.

Yours sincerely

Customs and Indirect Tax Directorate

VAT publications and guidance manuals are available from our website: www.gov.uk

Information is available in large print, audio tape and Braille formats. Text Relay service prefix number - 18001



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Devereux Chambers
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**HM Revenue and Customs
Crown House
Birch Street
Wolverhampton
WV1 4JX
United Kingdom**

30 June 2017

Dear Sirs,

VAT Registration Number ~~259 993 333~~

I write to you in connection with my VAT Return for the period to May 2017, filed today electronically.

Among the sums for which I seek recovery of input tax is the VAT element (£1.06) of the consideration of £6.34 paid on an Uber taxi journey from my Chambers to the offices of a client. I attach a copy of my receipt for that journey but, as you will note, it is not a VAT receipt. I have asked Uber London Limited (VAT registration number 140668515) to issue me with a VAT receipt but they have refused on the basis, they say, that they are not the person supplying the service. I disagree with their analysis and have initiated proceedings in the High Court for a copy of that receipt.

Pursuant to regulation 29(2) Value Added Tax Regulations 1995 I am obliged to hold a VAT receipt to support a claim for input tax. However, under that regulation you are entitled, in effect, to waive that requirement. In seeking recover of input tax, I invite you to waive that requirement.

Please note that it is my intention to publish this letter.

Yours faithfully,

Jolyon Maugham QC

10/10/2017 at 12:21

£6.61

Toyota Prius

Add a tip

- **1 Pepys St, London EC3N 2NU, UK**
- **Victoria Embankment, London WC2R, UK**

● **Your trip with**

Help

Receipt

POOL receipt

Trip fare **7.78**

Subtotal **£7.78**

Discounts **-1.17**

Total **£6.61**

VISA

Personal ** 3134**

£6.61



**HM Revenue
& Customs**

HMRC

**Crown House
Birch Street
Wolverhampton
WV1 4JX**

**Jolyon Maugham QC
Devereux Chambers
Queen Elizabeth Building
Temple
London
EC4Y 9BS**

Tel

Fax

www.hmrc.gov.uk

Date 7th August 2017
Our Ref
Your Ref

Dear Mr Maugham

Thank you for your letter dated 30 June asking HMRC to use our powers of discretion pursuant to Regulation 29(2) of the Value Added Tax Regulations 1995 (SI 1995/2518) to allow you to reclaim £1.06 as input tax incurred taking a taxi to a business meeting.

Based upon the documentation you have attached, we cannot do so because in our opinion the attached invoice is not a valid VAT invoice in accordance with the conditions set out in Regulation 13 of the Value Added Regulations, nor have you "provide[d] such other evidence of the charge to VAT" as the Commissioners would require to exercise this discretion.

However, if you believe you can provide additional evidence to show that VAT was charged then we are willing to reconsider our decision.

Yours Sincerely

HMRC

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Jolyon Maugham QC
Devereux Chambers
Queen Elizabeth Building
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London EC4Y 9BS

HM Revenue and Customs
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Wolverhampton
WV1 4JX

1 September 2017

Dear Sirs,

VAT Registration Number 7144411558

I write further to my letter of 30 June 2017 and your reply of 7 August 2017.

In your reply you say you are presently unable to exercise your discretion under regulation 29(2) Value Added Tax Regulations 1995 but invite me to submit further evidence.

I attach for your information a letter before action to Uber London Limited ("Uber") dated 21 March 2017 together with Uber's reply dated 3 April 2017.

You will note from the correspondence that:

- (1) there is, and can be, no dispute about the fact of a supply of taxi services to me or the price I paid;
- (2) there is, and can be, no dispute that if the supply were made by Uber (a taxable person) the price paid includes an amount of input tax (corresponding to the amount of output tax for which Uber would on that basis be obliged to account for to HMRC); and
- (3) the reason why there is no VAT invoice recording VAT in the amount of £1.06 is simply that Uber denies that it has made a VATable supply: it says that it was its driver that made that supply.

Given those facts (which are established by the evidence supplied with this letter and my letter of 30 June 2017) I can with respect see no basis for you to decline to exercise your discretion:

- (1) if you agree with Uber that the supply is made by the driver then the appropriate course is for you to raise an assessment against me under section 73(1) Value Added Tax Act 1994; and
- (2) if you agree with me that the supply is made by Uber then you ought to exercise your discretion to allow my claim for input tax.

What would not be lawful would be for HMRC to leave this matter, and my tax liabilities, in limbo by declining to take, or unduly delaying, one or other of the above decisions.

I await your further response.

Please note that it is my intention to publish this letter.

Yours faithfully,

Jolyon Maugham QC