

The Property Investor and VAT

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and
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Sweet & Maxwell

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AND VAT

by

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For Amelia

The Authors

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PREFACE

For the conveyancer, the judgment handed down by the European Court of Justice on June 21, 1988 has been a nightmare. Previously, except for a small group of transactions, VAT could, in effect, be ignored. Now it forms an important consideration in almost any transaction. Substantial sums of money are involved and the VAT element could make a significant difference to the profitability of a transaction. The task of the managing and selling agents and, subsequently, the solicitor has not been assisted by a plethora of uncertainty which has accompanied the enactment of the necessary legislation in this country. Indeed, despite the advantage of having started writing this book after the statutory framework had been in existence for some months, we have had to contend with a situation in which the law became increasingly unclear as the text of the book progressed, by reason of a welter of tribunal decisions, official announcements and articles in professional journals.

We have sought to reflect the state of the law as it appeared to be at August 1, 1990, but it will be appreciated that transcripts of VAT tribunal cases were running six weeks or more in arrears.

We have received assistance from numerous sources, and would mention in particular Richard Bramwell, Q.C., for his advice on presentation, various Partners and Associates of Smith-Woolley and the conveyancing Partners and Lionel Jermy of Farrer & Co. on the technical side, the Word Processing Department of Farrer & Co. for handling numerous reformulations of the text, Gita Tank for transcribing the tables and transcribing the flow-chart and Caroline de Souza and Cecilia Gillington for suffering disruption to their weekends.

WJdeS
RJFG
August 3, 1990

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Unless otherwise noted, the other party in each case is the Customs & Excise Commissioners.

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