

ADVANCED TOPICS IN REVENUE LAW

CORPORATION TAX; INTERNATIONAL AND
EUROPEAN TAX; SAVINGS; CHARITIES

JOHN TILEY
AND
GLEN LOUTZENHISER

HART PUBLISHING

Advanced Topics in Revenue Law

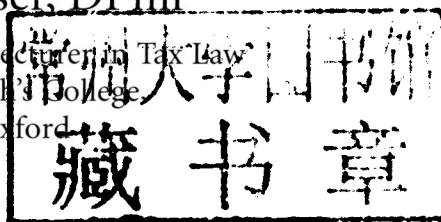
Corporation Tax; International and
European Tax; Savings; Charities

John Tiley, CBE, QC (Hon), FBA, LLD

Emeritus Professor of the Law of Taxation
and Fellow of Queens' College,
University of Cambridge
and

Glen Loutzenhiser, DPhil

Pinsent Masons University Lecturer in Tax Law
and Fellow of St Hugh's College,
University of Oxford



• H A R T •
PUBLISHING

OXFORD AND PORTLAND, OREGON

2013

Published in the United Kingdom by Hart Publishing Ltd
16C Worcester Place, Oxford, OX1 2JW
Telephone: +44 (0)1865 517530
Fax: +44 (0)1865 510710
E-mail: mail@hartpub.co.uk
Website: <http://www.hartpub.co.uk>

Published in North America (US and Canada) by
Hart Publishing
c/o International Specialized Book Services
920 NE 58th Avenue, Suite 300
Portland, OR 97213-3786
USA

Tel: +1 503 287 3093 or toll-free: (1) 800 944 6190
Fax: +1 503 280 8832
E-mail: orders@isbs.com
Website: <http://www.isbs.com>

© John Tiley and Glen Loutzenhiser 2013

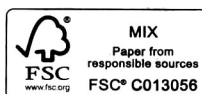
John Tiley and Glen Loutzenhiser have asserted their right under the Copyright,
Designs and Patents Act 1988, to be identified as the authors of this work.

All rights reserved. No part of this publication may be reproduced, stored in a retrieval
system, or transmitted, in any form or by any means, without the prior permission of Hart
Publishing, or as expressly permitted by law or under the terms agreed with the appropriate
reprographic rights organisation. Enquiries concerning reproduction which may not be
covered by the above should be addressed to Hart Publishing Ltd at the address above.

British Library Cataloguing in Publication Data
Data Available

ISBN: 978-1-84946-423-9

Typeset by Hope Services, Abingdon
Printed and bound in Great Britain by
TJ International Ltd, Padstow, Cornwall



ADVANCED TOPICS IN REVENUE LAW

Preface

In the preface to the companion *Revenue Law* seventh edition volume, I recorded the help I had received from Glen Loutzenhiser in this and other editions. He has worked tirelessly and with amazing speed to carry out the task of splitting the work into two volumes. He and I now put this second part before our readers. That it appears at all is due to the wonderful work and support of all those listed in the other volume. As before Jillinda and I are very pleased to announce the arrival of twin granddaughters, Georgina Rose and Isobel Grace. The parents are Chris and Cerian (our son and daughter in law) who live in Mevagissey.

JT

Recent years have seen major changes—both in substance and in form—to the taxation of domestic and foreign companies, brought on by the final work of the Tax Law Rewrite project, the continuing influence of EU law, and the Coalition Government's stated aim to make the UK the most competitive country for business in the G20. The result has been a steady decline in the main rate of corporation tax, a broadening of the tax base, a more territorial approach to the taxation of foreign profits, a new low rate of tax on patent income, and a revamped controlled foreign company regime. I also note with great interest that at the time of writing, the (low) level of UK corporation tax paid by some very well-known multinational companies is the subject of an unprecedented level of media attention, public debate and parliamentary scrutiny. The pace of reform of the taxation of pensions and preferred savings vehicles has continued unabated as well. I am very pleased to have been a part of the launch of this new text, focusing on the policy and legal issues raised in these especially challenging aspects of the UK tax regime. Thanks go out again to John, to Richard Hart and his dedicated staff, and to my wife Eleanor, son Toby, and my family back in my native Canada. I am also very grateful to Judith Freedman, with whom I teach on the Oxford-taught masters BCL course, and from whom I have learned (and continue to learn) so much.

GL

List of Abbreviations

AAP	annuity and annual payment
ACE	allowance for corporate equity
ACT	advance corporation tax
AESS	all-employee share scheme
AFR	alternative financial return
AIA	annual investment allowance
AIM	Alternative Investment Market
APSS	approved profit-sharing scheme
AQE	available qualifying expenditure
AR	applicable rate
ASB	Accounting Standards Board
ASP	alternatively secured pension
BES	business expansion scheme
CAA	Capital Allowances Act
CBA	chargeable business assets
CCCTB	common consolidated corporate tax base
CD	certificate of deposit
CDFI	community development finance institution
CDT	capital disposals tax
CEN	capital export neutrality
CFC	controlled foreign company
CfD	contract for differences
CGT	capital gains tax
CGTA 1979	Capital Gains Taxes Act 1979
CIN	capital import neutrality
CIOT	Chartered Institute of Taxation
CIT	comprehensive income tax
CJEU	Court of Justice of the European Union
CON	capital ownership neutrality
CPM	comparable profits method
CPS	Crown Prosecution Service
CSOP	company share option plan scheme
CTA	Corporation Tax Act
CTT	capital transfer tax
CUP	comparable uncontrolled price
CVS	corporate venturing scheme
DB	defined benefit
DDS	deeply discounted security
DTR	double taxation relief
ECHR	European Convention on Human Rights and Fundamental Freedoms 1950
ECJ	European Court of Justice
EEA	European Economic Area

EEIG	European Economic Interest Grouping
EFTA	European Free Trade Association
EIS	enterprise investment scheme
EMI	enterprise management incentive
EMU	European Monetary Union
ER	entrepreneurs' relief
ESC	extra-statutory concession
ESOP	employee share ownership plan
ET	expenditure tax
F(No 2)A	Finance (No 2) Act
F(No 3)A	Finance (No 3) Act
FA	Finance Act
FID	foreign income dividend
FIGs	foreign income and gains
FII	franked investment income
FOREX	foreign exchange
FRS	financial reporting standard
GAAP	generally-accepted accounting practice
GAAR	general anti-avoidance rule
GAAT	General Agreement on Tariffs and Trade
GDP	gross domestic product
GNP	gross national product
HMRC	HM Revenue and Customs
IAS	International Accounting Standard
IASB	International Accounting Standards Board
ICAEW	Institute of Chartered Accountants in England and Wales
ICT	information and communication technology
IFS	Institute for Fiscal Studies
IHT	inheritance tax
IHTA 1984	Inheritance Tax Act 1984
ILGs	index-linked gilts
IP	intellectual property
IRC	Internal Revenue Code (US)
IRS	Internal Revenue Service (US)
ISA	individual savings account
ITA 2007	Income Tax Act 2007
ITEPA 2003	Income Tax (Earnings and Pensions) Act 2003
ITTOIA 2005	Income Tax (Trading and Other Income) Act 2005
LLP	limited liability partnership
LLPA 2000	Limited Liability Partnership Act 2000
LTR	long-term resident
MNE	multinational enterprise
MPS	money purchase scheme
MSC	managed service company
NAFTA	North American Free Trade Agreement
NICs	National Insurance Contributions
NON	national ownership neutrality
OECD	Organisation for Economic Co-operation and Development
OEIC	open-ended investment company
OTS	Office of Tax Simplification
PACE 1984	Police and Criminal Evidence Act 1984

PAYE	pay as you earn
PCTA 1968	Provisional Collection of Taxes Act 1968
PE	permanent establishment
PEP	personal equity plan
POEM	place of effective management
PR	personal representative
PRP	profit-related pay
PSC	personal service company
QCB	qualifying corporate bonds
QUEST	qualifying employee share trust
RBC	remittance basis charge
R&D	research and development
RDS	relevant discounted security
REIT	real estate investment trust
RIA	relevant intangible asset
RRA	rate of return allowance
SAO	senior accounting officer
SE	<i>Societas Europaeae</i> (or European Company)
SERPS	State Earnings Related Pension Scheme
SFA	Structured Finance Arrangement
SIP	share incentive plan
SIS	share incentive scheme
SME	small or medium-sized enterprise
SORP	Statement of Recommended Accounting Practice
SP	Statement of Practice
SSAP	Statement of Standard Accounting Practice
STRGL	statement of recognised gains or losses
TA 1988	Taxes Act 1988
TCA 2002	Tax Credits Act 2002
TCGA 1992	Taxation of Chargeable Gains Act 1992
TDR	total disposal receipts
TDV	total disposal value
TEC	Treaty Establishing the European Community
TESSA	tax exempt special savings account
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union
TIOPA 2010	Taxation (International and Other Provisions) Act 2010
TMA 1970	Taxes Management Act 1970
TSI	transitional serial interest
TSS	terminal salary scheme
UET	universal expenditure tax
UITF	Urgent Issue Task Force
UnASOS	unapproved share option scheme
USM	Unlisted Securities Market
VAT	value added tax
VATA	Value Added Tax Act
VCT	venture capital trust
VRS	variable rate security

Table of Cases

A-G (Ireland) v Jameson (1905).....	908–9
A-G (NSW) v Homebush Flour Mills Ltd (1937).....	5
A-G for Northern Ireland v Heron (1959)	766
A-G for Quebec v Reed (1884).....	20
A-G for Scotland v General Commissioners for Aberdeen (2005).....	76
A-G of Ceylon v Mackie (1952)	909
A-G v Boden (1912).....	708, 760, 817
A-G v De Keyser's Royal Hotel (1920)	30
A-G v Harris (1961).....	7
A-G v Johnstone (1926).....	86
A-G v Midland Bank Executor and Trustee Co Ltd (1934)	86
A-G v Murray (1904)	603
A-G v National Provincial Bank Ltd (1928)	75
A-G v Quixley (1929).....	745
A-G v Seccombe (1911)	800
A-G v Wiltshire United Dairies (1921)	30
A-G v Worrall (1895)	799
A-G's reference (No 25 of 2001) (2001).....	89
A v United Kingdom (1979).....	100
Abbott v Albion Greyhounds (Salford) Ltd (1945).....	375
Abbott v Philbin (1961).....	247, 258, 260
Aberdeen Construction Group v IRC (1978)	585, 608, 713, 716
Able UK Ltd v HMRC (2008).....	374, 384
Absalom v Talbot (1944)	437–8
Aikin v Macdonald's Trustees (1894).....	529
Air Caledonie v Commonwealth (1988).....	4
Al Fayed v Advocate General for Scotland (2002).....	41, 64
Al Fayed v Advocate General for Scotland (2004).....	57
Alexander Howard & Co. Ltd v Bentley (1948).....	395
Alexander v IRC (1991).....	908, 935
Alianza Co. Ltd v Bell (1906).....	421
Allan v IRC (1994).....	249
Allen-Meyrick's Will Trust, Re (1966).....	826
Allen v Farquharson Bros & Co (1932)	425
Allhusen v Whittell (1867)	829
Allison v Murray (1975)	674, 678, 716
Alongi v IRC (1991).....	321
American Leaf Blending Co. Sdn Bhd v Director-General of Inland Revenue (1978)	696
Ammonia Soda Co. v Chamberlain (1918)	410
Anand v IRC (1997).....	746
Anders Utkilens Rederi A/S v OIY Lovisa Stevedoring Co. A/B and Keller Bryan: Transport Co. Ltd (1985)	631–2

Anderton v Lamb (1981)	699
Andrew v Taylor (1965)	332
Andrews v Astley (1924)	304
Andrews v King (1991)	211
Ang v Parrish (1980)	154, 501, 550
Anglo-French Exploration Co. Ltd v Clayson (1956)	386
Anglo-Persian Oil Co. Ltd v Dale (1931), (1932)	393, 410, 416
Anise Ltd v Hammond (2003)	388
Ansell v Brown (2001)	314
AP, MP and TP v Switzerland (1997)	94
Appellant v Inspector of Taxes (2001)	247
Argosam Finance Co Ltd v Oxby (1964)	75
Armitage v Moore (1900)	336
Arthur Murray (NSW) Pty Ltd v FCT (1965)	438
Aschrott, Re (1927)	908
Asher v London Film Productions Ltd (1944)	248, 323
Ashton Gas Co. v A.-G. (1959)	408
Aspden v Hildersley (1982)	599–600
Asscher v Staatsecretaris, C-107/94 (1996)	210
Associated London Properties Ltd v Henriksen (1944)	322
Associated Portland Cement Manufacturers Ltd v Kerr (1946)	248, 374, 422
Astall v Revenue & Customs Commissioners (2010)	125
Aston Cantlow PCC v Wallbank (2001), (2002), (2003)	4–5, 43
Astor v Perry (1935)	557
Atherton v British Insulated and Helsby Cables Ltd (1926)	410
Atkinson v Dancer; Mannion v Johnston (1988)	703
Auckland Gas Co Ltd v CIR (2000)	419
Australia (Commonwealth) Taxation Commr v Squatting Investment Co. Ltd (1954)	376
Australian Tape Manufacturers Association v Commonwealth (1993)	5
Autoclenz Limited v Belcher and Others (2011)	207, 211
Aviation and Shipping Co Ltd v Murray (1961)	352
Ayerst v C & K (Construction) Ltd (1975)	687
Bachmann v Belgium, C-204/90 (1992)	36
Back v Daniels (1925)	476
Baird's Executors v IRC (1991)	764, 898
Baker v Archer-Shee (1927)	533–4
Baker v Cook (1937)	337
Ball v Johnson (1981)	241
Ball's Settlement, Re (1968)	762
Bamford v ATA Advertising Ltd (1972)	412, 425
Bank of Toronto v Lambe (1887)	20
Banks Nationalisation case (1948)	45
Banning v Wright (1972)	472
Barclays Bank Ltd v Naylor (1960)	239
Barclays Bank Trust Ltd v IRC (1998)	892
Barclays Mercantile Business Finance Ltd v Mawson (Inspector of Taxes) (2002), (2003), (2004), (2005)	55, 108–11, 114–16, 118, 120–5, 127, 226, 367, 773, 776
Barnes, Re (1939)	922
Barnett v Brabyn (1996)	211
Barr Crombie & Co. Ltd v IRC (1945)	386–7

Barrett v Morgan (2000).....	628
Barron v Littman (1951).....	522
Barr's Trustees v IRC (1943).....	559
Barson v Airey (1925).....	219
Barty-King v Ministry of Defence (1979).....	782
Bassett Enterprises Ltd v Petty (1938).....	412
Bates v IRC (1967).....	568–9
Batey v Wakefield (1981).....	614
Batty, Public Trustee v Bell, Re (1952).....	513
Bayley v Rogers (1980).....	645
Baylis v Gregory (1987).....	72, 116–17
BBC v Johns (1964).....	338
Beak v. Robson (1943).....	247
Beams v Weardale Steel Coal and Coke Co. Ltd (1937).....	337
Bean v Doncaster Amalgamated Collieries Ltd (1944).....	413, 416
Beare v Carter (1940).....	520
Beattie v Jenkinson (1971).....	626
Beauchamp v F. W. Woolworth plc (1989).....	374–5, 411, 414, 424, 426, 602
Beautiland v Commrs of Inland Revenue (1991).....	328
Bebb v Bunny (1854).....	484
Becker v Wright (1966).....	563
Beecham Group Ltd v Fair (1984).....	462
Begg-MacBrearty v Stilwell (1996).....	640
Bell v National Provincial Bank (1904).....	354
Beloff v Presdrum (1973).....	210
Ben Nevis v IRC (2001).....	314
Bendenoun v France (1994).....	95
Benham, Re (1995).....	879–80
Bennett v IRC (1995).....	766
Bennett v Marshall (1938).....	213
Bennett v Ogston (1930).....	480
Benson v Counsell (1942).....	521
Bentley v Pike (1981).....	711
Bentleys, Stokes & Lowless v Beeson (1952).....	395, 402
Bernhard v Gahan (1928).....	433
Berry v Revenue & Customs Commissioners (2011).....	110
Berry v Warnett (1982).....	632, 635, 670
Betts Brown's Trustees v Whately Smith (1941).....	946
Bevins v McLeish (1995).....	302
BG Utting & Co Ltd v Hughes (1940).....	454
Bhadra v Ellam (1988).....	305
Bhatt v Bhatt (2009).....	785
Billam v Griffith (1941).....	323
Billingham v Cooper (2001).....	52
Bird v IRC (1985).....	122
Bird v Martland (1982).....	240
Birmingham and District Cattle By-Products Co Ltd v IRC (1919).....	350
Bispham v Eardiston Farming Co (1919) Ltd (1962).....	341
Black Nominees Ltd v Nicol (1975).....	516
Blackburn (IoT) v Keeling (2003).....	225
Blackburn v Close Bros Ltd (1960).....	217

Blackwell v Mills (1945).....	316
Blakiston v Cooper (1909).....	207, 242
Bloom v Kinder (1958).....	520
Blount v Blount (1916).....	513
Boake Allen and others v HMRC (2007).....	81
Boddington v British Transport Police (1999).....	80
Bolam v Barlow (1949).....	318
Bolam v Muller (1947).....	252
Bolam v Regent Oil Co (1956).....	422–3
Bolson v Farrelly (1953).....	333
Bolton v Halpern and Woolf (1979).....	394
Bolton v International Drilling Ltd (1983).....	411, 415
Bomford v Osborne (1940).....	341
Bond v Pickford (1983).....	671
Bond van Adverteerders v Netherlands (1988).....	38
Bonner v Basset Mines Ltd (1912).....	413
Booth v Booth (1922).....	513
Booth v Buckwell (1980).....	713
Booth v Ellard (1980).....	668
Booth v Mirror Group Newspapers plc (1992).....	227, 235
Bootle v Bye (1996).....	259
Bosal Holding BV v Staatsecretaris van Financien, C-168/01 (2003).....	37, 39
Bourne and Hollingsworth Ltd v Ogden (1929).....	402
Bowden v Russell and Russell (1965).....	399, 401
Bowers v Harding (1891).....	313
Bowles v Bank of England (1913).....	32
Boyce v Whitwick Colliery Co. Ltd (1934).....	413
BP (Australia) Ltd v Taxation Commr (1965), (1966).....	422–3
Bradbury v Arnold (1957).....	519
Bradley v London Electricity plc (1996).....	79
Brander (Representative of James (deceased), Fourth Earl of Balfour) v Revenue and Customs Commissioners (2010).....	889
Bray v Best (1989).....	146, 219, 232, 236
Brewin v McVittie (1999).....	446
Bridges v Bearsley (1957).....	235
Bridgett and Hayes Contract, Re (1928).....	944
Bristow v William Dickinson & Co. Ltd (1946).....	437
British Borneo Petroleum Syndicate Ltd v Cropper (1969).....	376
British Columbia v Esquimault and Nanaimo Rly Co (1950).....	20
British Commonwealth International News film Agency Ltd v Mahany (1963).....	388–9
British Insulated and Helsby Cables Ltd v Atherton (1926).....	384, 406, 412
British Mexican Petroleum Co. Ltd v Jackson (1932).....	432
British Nylon Spinners Ltd v ICI Ltd (1953).....	952
British Olympic Association v Winter (1995).....	321, 328
British Sugar Manufacturers Ltd v Harris (1938).....	407
British Transport Commission v Gourley (1956).....	462
Briton Ferry Steel Co. Ltd v Barry (1939).....	354, 356–7
Broadbridge v Beattie (1944).....	454
Brocklesby v Merricks (1934).....	520
Brodie's Will Trustees v IRC (1933).....	507, 538
Brotherton v IRC (1977).....	533
Brown v Bullock (1961).....	315–16, 319

Brown v National Provident Institution (1921)	145, 491
Brown v Richardson (1997)	183
Brown v Ware (1995)	288
Browns Executors v IRC (1996)	889
Bruce v Hatton (1921)	261
Brumby v Milner (1976)	232, 236
BSC Footwear Ltd v Ridgway (1970)	375, 453
Building and Civil Engineering Holidays Scheme Management Ltd v Clark (1960)	327
Bulloch v IRC (1976)	357
BUPA, C-419/02 (2006)	121
Burca v Parkinson (2001)	622
Burden v UK (2007), (2008)	44, 869
Burdge v Pyne (1969)	517
Burkinyoung v IRC (1995)	889
Burmah Steamship Co. Ltd v IRC (1930)	381, 384
Burman v Thorn Domestic Appliances (Electrical) Ltd (1982)	388
Burman v Westminster Press Ltd (1987)	694
Burroughes v Abbott (1922)	513
Burton v Rednall (1954)	304
Butler v Wildin (1989)	553
Butt v Haxby (1983)	360
Butter v Bennett (1962)	280
Buxton v Public Trustee (1962)	75
BW Nobes and Co. Ltd v IRC (1964)	512
BW Noble Ltd v Mitchell (1926)	383
C and E Commrs v Han (2001)	94
C and E Commrs v Total Network (2007)	30
C. Connelly & Co v Wilbey (1992)	352
Cadbury Schweppes plc v Williams (Inspector of Taxes) (2005), (2006)	414, 488
Cadbury Schweppes v IRC, C-196/04 (2004)	37, 414, 488
Caglar v Billingham (1996)	151
Caillebotte v Quinn (1975)	400
Cairns v MacDiarmid (1983)	181, 480, 483–4
Caixa-Bank v. Ministère de l'Économie, des Finances et de l'industrie, C-442/02 (2004)	39
Caldicott v Varty (1976)	212
Caledonian Paper plc v IRC (1998)	409
California Copper Syndicate Ltd v Harris (1904)	145, 325
California Oil Products Ltd v FCT (1934)	386
Calvert v Wainwright (1947)	236, 241–2
Cameron, Kingsley v IRC, Re (1965)	513
Cameron v Prendergast (1940)	245, 252
Campbell Connelly & Co Ltd v Barnett (1994)	700
Campbell Discount Ltd v Bridge (1962)	112
Campbell v IRC (2004)	109, 113, 121, 124, 506
Canadian Eagle Oil Co Ltd v R (1945)	504
Cann v Woods (1999)	606
Cannon Industries Ltd v Edwards (1965)	351
Cannop Coal Co Ltd v IRC (1918)	350
Capcount Trading v Evans (1993)	711–12
Cape Brandy Syndicate v IRC (1921)	330, 332–3

Capital Duplicators Pty Ltd v ACT (1993)	5
Carlisle and Sillioth Golf Club v Smith (1913).....	338
Carnoustie Golf Course Committee v IRC (1929).....	338
Carreras Group Ltd v Stamp Comr (2004)	121
Carson v Cheyney's Executors (1958).....	145, 444
Carstairs v Sykes (2000)	223
Carter v Baird (1999)	699–700
Carter v Hunt (2000)	75
Carter v Wadman (1946)	235, 252
Carty v Croydon London BC (2005)	95
Carver v Duncan (1985)	532
Carvill v IRC (1996).....	79
Caton's Administrators v Couch (1996)	728, 910
Cayzer and Irvine & Co v IRC (1942).....	330
CCSU v Minister for Civil Service (1985)	78
Cecil v IRC (1919).....	323
Cenlon Finance Co Ltd v Ellwood (1962)	70, 389
Chadwick v Pearl Life Insurance Co (1905)	508
Chamberlain v IRC (1943)	554, 558
Chancery Lane Safe Deposit Co Ltd v IRC (1966)	510–11
Chaney v Watkis (1986).....	716
Charles Moore and Co (WA) Pty v FCT (1956).....	406–7
Cheney v Conn (1968).....	30
Chevron Petroleum (UK) Ltd v BP Development Ltd (1981).....	480–1
Chick v Stamp Duties Commr (1958)	799, 802–3
China Navigation Co Ltd v A.-G (1932).....	30
Chinn v Collins (1981)	553, 556, 675
Cholmondley v IRC (1986)	862
Christensen v Vasili (2004)	287
Christopher Barker & Sons v IRC (1919)	323
CIR v HIT Finance Ltd (2007)	125
CIR v Wattie (1998)	391
City of London Contract Corp'n Ltd v Styles (1887)	350
City Permanent Building Society v Miller (1952)	471
Claimants under Loss Relief Group Litigation Order, Re (2004).....	82
Clark, Re (1906)	708
Clark v Bye (1997).....	288
Clark v Green (1995)	910
Clark v Oceanic Contractors Inc (1983).....	227
Clarke v British Telecom Pension Scheme Trustees (2000)	56, 329, 518
Clarke v United Real (Moorgate) Ltd (1988)	470, 646
Class IV ACT (Group Litigation), C-374/04 (2006)	37
Clayton v Gothorp (1971)	145
Clayton v Lavender (1965)	211, 250
Cleary v IRC (1967)	52
Cleveleys Investment Trust Co v IRC (1975).....	603, 608, 687, 719
Clore (No.3), Re (1985)	933
Coalite and Chemical Products Ltd v Treeby (1971)	380
Coates v Arndale Properties Ltd (1984).....	695
Cochrane v IRC (1974).....	668
Cohan's Executors v IRC (1924).....	335

Coll and another v Revenue & Customs Commissioners (2010)	690
Collector of Stamp Revenue v Arrowtown Assets Ltd (2003), (2004)	121, 124
Collins v Joseph Adamson & Co (1937)	422
Colquhoun v Brooks (1889)	53, 322, 522
Coltness Iron Co v Black (1881)	457
Coman v Rotunda Hospital (Governor) Dublin (1921)	521
Commission v Council, C-533/03 (2007)	40
Commission v French Republic (Avoir Fiscal), 270/83 (1986)	36, 40
Commission v Italy, 7/68 (1968), (1969)	6
Commission v UK (Open Skies case), C-466/98-476/98 (2002)	37
Commissioner v Hart (2004)	100
Commr of Inland Revenue v Challenge Corp (1986), (1987)	97
Congreve v Home Office (1976)	4
Conn v Robins Bros Ltd (1966)	417–19
Consolidated Goldfields plc v IRC (1990)	79
Constable v FCT (1952)	239
Consultant (a) v Inspector of Taxes (1999)	387
Cook v IRC (2002)	784
Cook v Knott (1887)	304
Cooke v Blacklaws (1985)	211
Cooke v Haddock (1960)	330
Cooke v Quick Shoe Repair Service (1949)	415
Cooker v Foss (1998)	481
Cooksey and Bibbey v Rednall (1949)	329
Cooper v C. & J. Clark Ltd (1982)	378
Cooper v Stubbs (1925)	517
Copeman v William J. Flood & Sons Ltd (1941)	399
Corbett v Duff (1941)	242–3
Corbett v IRC (1937)	542
Cordy v Gordon (1925)	261
Coren v Keighley (1972)	591, 714
Corinthian Securities Ltd v Cato (1969)	484
Corporation Notre Dame de Bon Secours v The Queen (1995)	55
Corry v Robinson (1934)	261
Cottle v Coldicott (1995)	632
Cotton v R (1914)	20
Council of Civil Service Union v Minister for Civil Service (1985)	80
Council of India v Scoble (1903)	112, 507–8
Countess Warwick Steamship Co Ltd v Ogg (1924)	416
Coutts & Co v IRC (1953)	53
Coventry, Re (1980)	760
Cowan v Seymour (1920)	236, 240
Cowcher v Richard Mills & Co Ltd (1927)	417
Crabb v Blue Star Line Ltd (1961)	382
Crabtree v Hinchcliff (1971)	728
Craddock v Zevo Finance Co Ltd (1944)	447, 450, 453
Craven v White (1988), (1989)	116–18, 127, 776
Craven's Mortgage, Davies v Craven, Re (1907)	484
Creed v H and M Levinson Ltd (1981)	386
Crole v LLOYD (1950)	87
Crossland v Hawkins (1961)	555

Crowe v Appleby (1976)	665, 667
Crown Bedding Co Ltd v IRC (1946)	105
Croydon Hotel and Leisure v Bowen (1996)	386
Cunliffe v Goodman (1950)	759
Curran v MNR (1959)	244
Currie v IRC (1921)	323
Curtis Brown Ltd v Jarvis (1929)	522
Customs and Excise Commrs v Faith Construction Ltd (1989)	120
Customs and Excise Commrs v Top Ten Promotions Ltd (1969)	51
D, Re, C-376/03 (2005)	37
D'Abreu v IRC (1978)	556–7
Dale v De Soissons (1950)	249–50
Dale v IRC (1953)	53, 209
Danner, C-136/00 (2002)	38
Davenport (Inspector of Taxes) v Chilver (1983)	627
Davenport v Chilver (1983)	628
Davies, Jenkins & Co Ltd v Davies (1967)	53
Davies and another and Gaines-Cooper (2011)	59
Davies v Braithwaite (1931)	210, 212–13
Davies v Hicks (2005)	682
Davies v Powell (1977)	628
Davies v Premier Investment Co Ltd (1945)	482
Davies v Shell Co of China Ltd (1951)	378
Davies v Whiteways Cyder Co Ltd (1975)	778
Dawson v IRC (1981)	528–9
Day and Ross Ltd v R (1976)	325
Daymond v South West Water Authority (1976)	4
De Lasala v De Lasala (1979)	624
de Rothschild v Lawrenson (1994)	666
De Vigier v IRC (1964)	567
Dealler v Bruce (1934)	504
Dean v Prince (1953)	909
Deeny v Gooda Walker Ltd (1995)	383
Delian Enterprises v Ellis (1999)	362
Denny v Reed (1933)	236, 240
Deutsche Morgan Grenfell v IRC (2006), (2007)	81, 466
Dewar v IRC (1935)	148, 543
DFC of T v Brown (1958)	5
Diamond v Campbell-Jones (1961)	382
Dickinson v Abel (1969)	520
Director v Inspector of Taxes (1998)	592
Ditchfield v Sharp (1983)	491
Dobson v Commissioner (1943)	78
Dollar v Lyon (1981)	163, 404
Dominion of Canada v Levis City (1919)	4
Donald Fisher (Ealing) Ltd v Spencer (1989)	383
Donnelly v Williamson (1982)	240
Dott v Brown (1936)	507
Dougal, Re (1981)	944
Down v Compston (1937)	517
Drummond v Austin Brown (1984)	628

Drummond v Collins (1915).....	239, 504, 529, 536
Drummond v Revenue & Customs Commissioners (2009).....	719
DTE Financial Services v Wilson (2001)	226
Du Cros v Ryall (1935)	253
Duchy Maternity Ltd v Hodgson (1985)	72
Duff v Barlow (1941).....	252
Duke of Buccleuch v IRC (1967).....	907, 909
Dunlop International AG v Pardoe (1999).....	53
Dunmore v McGowan (1978).....	149, 479–80, 503
Dunstan v Young Austen Young Ltd (1989)	684
Duple Motor Bodies v Ostime (1961)	374–5, 434, 453–5
E. Bott Ltd v Price (1987)	412
Eagerpath Ltd v Edwards (2001).....	94
Eames v Stepnell Properties Ltd (1966), (1967)	329, 334
Earl Grey v A.-G (1900).....	799
Earl Haig's Trustees v IRC (1939).....	445, 519–21
Earl of Derby v Bassom (1926)	518, 521
Earlspring Properties Ltd v Guest (1993)	399, 404
Eastham v Leigh London and Provincial Properties Ltd (1971)	623–4
ECC Quarries Ltd v Watkis (1975)	414
Eckel v Board of Inland Revenue (1989)	334
Ede v Wilson and Cornwall (1945)	259
Edward Collins & Sons Ltd v IRC (1925)	407, 452
Edwards v Bairstow and Harrison (1955).....	78–9, 332
Edwards v Clinch (1981)	209
Edwards v Roberts (1935)	261
Edwards v Walters (1896)	753
Edwards v Warmesley, Henshall & Co (1968).....	401
Egerton v IRC (1982).....	862
Eilbeck v Rawling (1980)	719
Elderkin v Hindmarsh (1988)	302, 313
Ellis v Lucas (1966)	209
Elmdene Estates Ltd v White (1960).....	470
Elson v James G Johnston Ltd (1965)	387
Elson v Price's Tailors Ltd (1963).....	388, 438–9
Elwood v Utitz (1965).....	316, 319
Embleton's Will Trusts, Re (1965)	947
EMI Group Electronics Ltd v Coldicott (1999).....	250
Emmerson v Computer Time International Ltd (1977).....	716–17
Emro Investments Ltd v Aller (1954).....	329
English and Scottish Joint Co-operative Wholesale Society Ltd v Assam Agricultural IT Comr (1948)	338, 340
English Dairies Ltd v Phillips (1927)	436
Ensign Shipping Co Ltd v IRC (1928)	436
Ensign Tankers (Leasing) Ltd v Stokes (Inspector of Taxes) (1992)	97, 112, 118, 327, 362
Esdaile v IRC (1936)	145, 538
Eurig's Estate, Re (1998)	4, 20
Euro Hotel (Belgravia) Ltd, Re (1975).....	480
European Investment Trust Co Ltd v Jackson (1932)	425–6
EV Booth (Holdings) Ltd v Buckwell (1980)	713
Evans Medical Supplies Ltd v Moriarty (1957)	379