

UNITED KINGDOM / JUDGMENT

Gelder Ltd v Revenue & Customs (INCOME TAX - Construction Industry Scheme) [2021] UKFTT 294 (TC) (18 August 2021)

[2021] UKFTT 294

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[2021] UKFTT 294 (TC) [New search] [Contents list] [Printable PDF version] [Help] Decision Number: TC 08236 Appellant: Gelder Ltd Respondent: The Commissioners for Her Majesty's Revenue & Customs Chairmen / Special Commissioners: Dr Heidi POON Date Of Decision: 18/08/2021 Main Category: PROCEDURE Main Subcategory: Other Notes: INCOME TAX - Construction Industry Scheme - Income Tax (Construction Industry Scheme) Regulations 2005 - refusal decision to grant relief under regulation 9(3) - s 61(1) FA 2004 - materials cost excluded for CIS withholding tax - distinction between plant hired-in and plant owned by subcontractors - Condition A relief criteria - whether ~reasonable care-™ taken - whether admission of ~errors in good faith-™ - whether ~genuine belief-™ held - appeal allowed PDF Copy:

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CASE PAGE <https://chat.esheria.ai/case-law/united-kingdom/gelder-ltd-v-revenue-and-customs-income-tax-construction-industry-scheme-2021-ukftt-294-tc-18-august-2021-ukftt-294>

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