

**Taxpayer unable to rely on HMRC ruling because factual disclosure was flawed*****Medical Protection Society [2009] EWHC 2780 (Admin)***

This case, which concerns whether the Taxpayer's was entitled rely on a ruling by HMRC. The High Court found that the original disclosure letter did not accurately reflect the facts which were the subject of the ruling. The 'Sheldon statement' and extra statutory concession did not, therefore, prevent HMRC from making a retrospective assessment for underpaid VAT. Businesses which wish to rely on rulings by HMRC must ensure that the full facts are clearly disclosed and, if the facts later change, must seek a fresh ruling based on the revised factual position.

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