

Insurance introductory services
Revenue & Customs Brief 31/10 - HMRC Position post Court of Appeal Decision in
Insurancewide and Trader Media

HMRC have issued a Brief setting out their position following the Court of Appeal decision in the above cases. The Brief states that HMRC now accept that insurance introductory services will be exempt from a VAT perspective when a provider is doing much more than acting as a 'mere conduit' through which a potential customer is passed to a provider. It also details conditions which they consider need to be met to secure exemption for such services. The Brief invites claims for overpaid VAT subject to the normal capping and unjust enrichment rules.