

# Zipvit Ltd (Appellant) v Commissioners for Her Majesty's Revenue and Customs (Respondent)

Case ID: 2018/0152

## Case summary

### Issue

Where a customer pays a supplier for what both parties mistakenly believe is a VAT-exempt supply, but turns out to be standard rated, can the customer claim a deduction of input tax from HMRC for the VAT element of the original payment?

### Facts

Zipvit used postal services provided by Royal Mail. All parties believed that the services were exempt from VAT but the European Court of Justice subsequently decided they are not. Zipvit therefore claims a deduction for input tax in respect of the payments it made for these services, which it says as a matter of law included an element of VAT. Royal Mail has never paid the VAT to HMRC. Many cases stand behind Zipvit's case, selected as a lead case, and the total amount of tax at stake is in excess of £1 billion.

## Judgment date

01 Apr 2020

## Neutral citation number

[2020] UKSC

## Case ID

UKSC 2018/0152

## Justices

Lord Hodge, Lady Black, Lord Briggs, Lord Sales, Lord Hamblen

## Judgment details

- [Judgment \(PDF\)](#)
- [Press summary \(PDF\)](#)
- [Judgment on BAILII \(HTML version\)](#)

## Watch Judgment summary

01 Apr 2020 [Judgment summary](#)

## Watch hearing

29 Jan 2020 [Morning session](#) [Afternoon session](#)

30 Jan 2020 [Morning session](#) [Afternoon session](#)

## Judgment details

### Judgment date

11 May 2022

### Neutral citation

[2022] UKSC 12

### Judgment details

- [Judgment \(PDF\)](#)
- [Press summary \(HTML version\)](#)
- [Judgment on The National Archives \(HTML version\)](#)