

News Corp UK & Ireland Ltd (Appellant) v Commissioners for His Majesty's Revenue and Customs (Respondent)

Case ID: 2021/0047

Case summary

Issue

Whether the Court of Appeal erred in finding that News Corp's supplies of digital issues of The Times, The Sunday Times, The Sun and The Sun on Sunday were not supplies of "newspapers" within the meaning of the Value Added Tax Act 1994 (the "VAT Act") such that they could not be zero-rated for Value Added Tax ("VAT") during the period 30 August 2010 – 4 December 2016.

Facts

News Corp is the publisher of The Times, The Sunday Times, The Sun and The Sun on Sunday. News Corp argues that the digital editions of these publications were subject to zero-rate VAT for the period 30 August 2010 – 4 December 2016, as they are "newspapers" for the purposes of the VAT Act. HMRC found that News Corp was not entitled to zero-rate the supply of these digital editions. News Corp appealed these decisions. The First-tier Tribunal found that digital editions are not "newspapers" for the purposes of the VAT Act, and so rejected News Corp's claim for recovery of over £35 million. The Upper Tribunal allowed News Corp's subsequent appeal. HMRC appealed to the Court of Appeal, which allowed its appeal. News Corp now appeals to the Supreme Court.

Judgment appealed

[\[2021\] EWCA Civ 91](#)

Parties

Appellant(s)

News Corp UK & Ireland Ltd

Respondent(s)

Commissioners for His Majesty's Revenue and Customs

Appeal

Justices

Lord Hodge, Lord Kitchin, Lord Hamblen, Lord Leggatt, Lord Burrows

Hearing start date

22 November 2022

Hearing finish date

23 November 2022

Watch hearing

22 November 2022 [Morning session](#) [Afternoon session](#)

23 November 2022 [Morning session](#)

Judgment details

Judgment date

22 February 2023

Neutral citation

[2023] UKSC 7