



Reference: UT/2013/0021

**UPPER TRIBUNAL
(TAX AND CHANCERY CHAMBER)**

BETWEEN:

**THE COMMISSIONERS FOR HER MAJESTY'S
REVENUE AND CUSTOMS**

Appellants

- and -

NATIONAL EXHIBITION CENTRE LIMITED

Respondent

ORDER

**TRIBUNAL: MR JUSTICE ROTH
JUDGE ROGER BERNER**

In chambers

By consent

IT IS ORDERED that

1. The Appellants' Appeal of the decision of the First-tier Tribunal dated 21 May 2013 (ref [2013] UKFTT 289 (TC)) IS ALLOWED on the basis that the Respondent's supplies which are the subject of the appeal were not within the VAT exemption in Article 13B(d)(3) of the Council Directive 77/388/EC but were instead liable to VAT at the standard rate.

2. Each party shall bear their own costs of and incidental to the Appeal and reference to the Court of Justice of the European Community.

**MR JUSTICE ROTH
UPPER TRIBUNAL JUDGE ROGER BERNER**

RELEASE DATE: 13 July 2016

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