

Background to Fleming claims

What is a Fleming claim?

'Fleming claims' are claims for under-declared or overpaid VAT, potentially going back as far as the inception of VAT in 1973. They followed the House of Lords judgements in January 2008 in the cases of Fleming and Conde Nast (Fleming) which concerned the way that the three year time limit on making claims had been introduced.

In Revenue and Customs Brief 07/08, published on 20 February 2008, claims were invited in respect of overpaid output tax for accounting periods ending before 1 May 1997.

Subsequent legislation in the 2008 Finance Act limited the scope for making claims for these accounting periods by introducing a new transitional period ending 1 April 2009, before which any such claims had to be made.

How HM Revenue & Customs is handling Fleming claims

All Fleming activity carried out by HM Revenue & Customs (HMRC) is co-ordinated by cross-directorate project teams, one for indirect tax and one for direct tax.

The project teams report to a Director-led Fleming Project Board which has overall responsibility for HMRC's strategy and delivery in this area.