



# Claim Form

In the High Court of Justice  
Chancery Division

23 May 2017

Fee Account no.

Claim no. HC-2017-001496

Issue date



You may be able to issue your claim online which may save time and money.  
Go to [www.moneyclaim.gov.uk](http://www.moneyclaim.gov.uk) to find out more.

### Claimant(s) name(s) and address(es) including postcode

Jolyon Toby Dennis Maugham QC  
Devereux Chambers  
Queen Elizabeth Building  
Temple  
London  
EC4Y 9BS



### Defendant(s) name and address(es) including postcode

Uber London Limited  
Aldgate Tower  
First Floor  
Leman Street  
London E1 8FA

### Brief details of claim

The Claimant seeks a declaration and an Order that the Defendant provide the Claimant with a VAT invoice

### Value

£0.56

You must indicate your preferred County Court Hearing Centre for hearings here (see notes for guidance)

**Defendant's name and address for service including postcode**  
Uber London Limited  
Aldgate Tower  
First Floor  
Leman Street  
London E1 8FA

	£
Amount claimed	0.56
Court fee	563.00
Legal representative's costs	
<b>Total amount</b>	<b>563.56</b>

For further details of the courts [www.gov.uk/find-court-tribunal](http://www.gov.uk/find-court-tribunal).

When corresponding with the Court, please address forms or letters to the Manager and always quote the claim number.

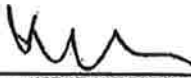
### Particulars of Claim

1. The Claimant is a barrister and is registered for VAT under VAT registration number ~~XXXXXXXXXX~~. As a taxable person, the Claimant is entitled, pursuant to section 25(2) of the Value Added Tax Act 1994 ("VATA 94") to deduct VAT that he pays on supplies of goods and services that constitute a cost of his own taxable supplies.
2. The Defendant is a company incorporated in the UK under company number [08014782]. The Defendant is also a registered for VAT in the United Kingdom under VAT registration number 140668515.
3. The Defendant makes taxable supplies of private vehicle hire. Its drivers are, for these purposes, workers and therefore the Defendant's agents. The Defendant's drivers do not make taxable supplies of private vehicle hire. In the premises, the Defendant ought to be registered for VAT.
4. On 15 March 2017, the Claimant engaged one of the Defendant's private hire vehicles for the sum of 6.34 GBP, and the Defendant supplied that service accordingly ("the Supply"). That journey was made in the course or furtherance of the Claimant's business for the purposes of section 26(2) of VATA 94.
5. By regulation 13 of the Value Added Tax Regulations 1995 ("the Regulations"), the Defendant, as a registered person making a taxable supply in the United Kingdom, was obliged, within 30 days of making the Supply, to provide the Claimant (a taxable person) with a VAT invoice for the Supply, the contents of which invoice were required to comply with regulation 14 of the Regulations
6. The Claimant has asked, but the Defendant has refused to supply a VAT invoice for the Supply that complies with regulations 13 and 14 of the Regulations. The receipt provided by the Defendant is not a VAT invoice for the purposes of regulations 13 and 14 of the Regulations.
7. In the premises:
  - a. As the person making the Supply, the Defendant was and is obliged to provide the Claimant with a compliant VAT invoice;
  - b. In having refused to provide that VAT invoice, the Defendant was and is in breach of regulation 13 of the Regulations (which is a breach of statutory duty).
8. The Claimant therefore seeks, by way of relief:
  - a. A declaration that the Defendant is required to provide the Claimant with a VAT invoice in relation to the Supply pursuant to regulations 13 and 14 of the Regulations;
  - b. An order that the Defendant provide the Claimant with a VAT invoice in relation to the Supply pursuant to those regulations.
  - c. Costs.

Claim No.	
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Does, or will, your claim include any issues under the Human Rights Act 1998?  Yes  No

Particulars of Claim ~~(b) (6) / (b) (7)(C)~~  
see attached

<b>Statement of Truth</b>	
*(I believe) <del>(b) (6) / (b) (7)(C)</del> that the facts stated in these particulars of claim are true. <del>(b) (6) / (b) (7)(C)</del>	
Full name <u>Jolyon Toby Dennis Maugham QC</u>	
Name of claimant's legal representative's firm <u>Edwin Coe LLP</u>	
signed 	position or office held
<del>(b) (6) / (b) (7)(C)</del>	(if signing on behalf of firm or company)
	<i>*delete as appropriate</i>

Edwin Coe LLP

2 Stone Buildings  
Lincoln's Inn  
London  
WC2A 3TH

DX 191 LEE CHANCERY LANE

020 7691 4117

REF: DMG/GOO.63.1

**Claimant's or claimant's legal representative's  
address to which documents or payments  
should be sent if different from overleaf including  
(if appropriate) details of DX, fax or e-mail.**